CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION BY FOOD AND HEALTH-RELATED INDUSTRIES: A COMPARISON OF THE UNITED STATES AND CHINA
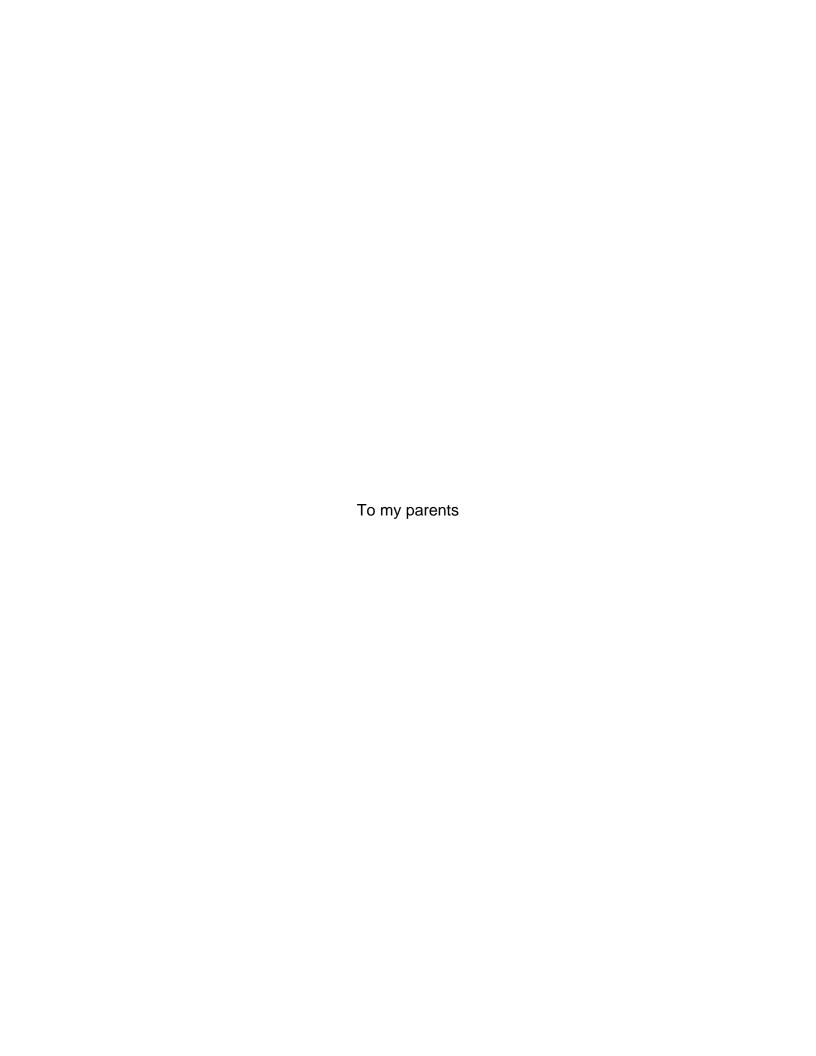
By

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A THESIS PRESENTED TO THE GRADUATE SCHOOL
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To my parents

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CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION BY FOOD AND
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By

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Being healthy is an important right for everyone, but many people often forget or ignore it. Nowadays, health issues are not a concern just for some specific countries, but a challenge for the entire world. One of the biggest factors that cause deadly diseases is the abuse of drugs, which are toxic to nerve cells and may damage or destroy them in the brain or the peripheral nervous system. Another big factor that leads to diseases is obesity. However, obesity is a complex phenomenon and result. It is the quality and quantity of food in people's diets that may be an enormous threat to current public health.

The concept of corporate social responsibility (CSR) originated from the formation of American industrialization and the development of the Western enterprise system. Due to globalization, CSR has gained growing attention from business as well as governments around the world and China is no exception. However, CSR did not become a prominent issue in Chinese academic and policy forums until about 2003. CSR in China is still at the very early stages.

Therefore, the researcher chose 15 matched pairs of Chinese and American corporations each respectively in health-affected industries from Forbes' ranking list of the 2016 world's biggest public company industries including the beverages industry, drug retail industry, food processing industry, food retail industry and pharmaceuticals industry. This study examined the elements displayed in the CSR websites of these 30 selected companies (15 for each country) by analyzing the CSR/sustainability/responsibility website's content.

Results showed that compared to Chinese corporations, U.S corporations were more likely to use CSR annual reports, code of conducts/ethics and Facebook or Twitter to announce and communicate their CSR programs or activities on their corporate websites. In addition, U.S corporations were more likely than Chinese corporations to mention an ethical rationale for CSR on their websites.

Regarding CSR themes, U.S. health-related corporations were more likely to provide more CSR programs or activities that were relevant to the environment and health and disability themes than did Chinese corporations. Among these eight specific tactics, partnership with NGOs and sponsorship were more likely to be mentioned by U.S health-related corporations. In addition, U.S. health-related corporations were more likely than Chinese corporations to mention secondary stakeholders on their websites.

CHAPTER 1
INTRODUCTION

Health Issues are a Global Challenge

According to the Universal Declaration of Human Rights proclaimed by the United

Nations General Assembly in 1948, "Everyone has the right to a standard of living

adequate for the health and well-being of himself and of his family, including food,

clothing, housing and medical care and necessary social services" (Article 25, para.1).

While being healthy is an important right for everyone, many people often forget or

ignore it.

Health issues are not a concern just for some specific countries, but a challenge for

entire world. Statistics released by World Health Organization (WHO) in January 2015,

shows: non-communicable diseases (NCDs), also known as chronic diseases, such as

cardiovascular disease, cancer, diabetes, and chronic lung diseases, cause annually 38

million deaths. 16 million NCD deaths occur before the age of seventy. Cardiovascular

Diseases (CVDs) are the number one group of conditions causing death globally. CVD

(like heart attack and stroke) account for most NCD deaths, or 17.5 million annually,

followed by cancers (8.2 million), respiratory diseases (such as chronic obstructed

pulmonary disease and asthma) (4 million), and diabetes (1.5 million). Tobacco use,

physical inactivity, the harmful use of alcohol and unhealthy diets all increase the risk of

dying from an NCD.

Drug Abuse and Food Issues in the United States and China

Drug Abuse

One of the biggest factors that causes deadly diseases is the abuse of drugs, which

are toxic to nerve cells and may damage or destroy them in the brain or the peripheral

nervous system ("Drug, brains, and behavior", n.d.). Tobacco or cigarette smoking is a typical example. Tobacco is the second major cause of death in the world. Cigarette smoke contains roughly 4,000 chemicals, including 200 known poisons of which 43 are carcinogenic (cancer causing) (Chisolm, 2007). Lung cancer is the leading cause of cancer death, and cigarette smoking causes most cases. In 1978, it surpassed breast cancer to become the leading cause of cancer deaths in women ("Lung cancer fact sheet", n.d.). The number of deaths caused by lung cancer has increased approximately 3.5% between 1999 and 2012 ("Lung cancer fact sheet", n.d.). Despite decades of U.S. Surgeon General's warnings on every package of cigarettes, tobacco use remains the leading preventable cause of deaths in the United States, causing more than 480,000 deaths every year in this country (U.S. Department of Health and Human Services, 2014). Smoking is a serious problem in China as well. About two-thirds of young Chinese men become cigarette smokers, and most start before they are 20. China consumes over a third of the world's cigarettes, and has a sixth of the global smoking death toll ("Smoking set to", 2015). On current trends, tobacco will kill one in three young Chinese men. The 2010 death toll was 840,000 men and 130,000 women in China, which has a population of about 1.4 billion ("Smoking set to", 2015).

Beyond the harmful consequences for the person with the addiction, tobacco abuse can cause serious health problems for others. For example, Chinese women are at the opposite end of the scale, with one of the lowest smoking rates, but they suffer the greatest number of cancer deaths among non-smoking adults. Seven hundred and forty million people were exposed to secondhand smoke in China alone, with 89% in the restaurants, 58% in office buildings and 35% at schools, hospitals and public

transportation ("740 million second-hand", 2013). According to the U.S. Surgeon General's 2014 report, involuntary exposure to secondhand smoke increases the risk of heart disease and lung cancer in people who have never smoked by 25% to 30% and 20% to 30%, respectively.

Other drugs could lead to many serious circumstances as well. A mother's abuse of heroin or prescription opioids during pregnancy can cause withdrawal syndrome in her infants ("Drug, brains, and behavior", n.d.). Marijuana may reduce thinking, memory, and learning functions and affect how the brain builds connections between the areas necessary for these functions. For example, a study showed that people who started smoking marijuana heavily in their teens and had an ongoing cannabis use disorder lost an average of eight IQ points between ages 13 and 38. The lost mental abilities did not fully return in those who quit marijuana as adults ("Drug facts", 2016).

Obesity and Food Issues

Another big factor that leads to diseases has changed in the last two decades. In 1990, malnutrition was the number one risk factor that influenced people's health, while over-nutrition (obesity) was only number eight ("Over-nutrition has become", 2012). By 2010, however, with the growth in the living standard of people, over-nutrition (obesity) has risen up to number six, and malnutrition dropped to a number eight risk factor ("Over-nutrition has become", 2012). Obesity increases the risk of several debilitating and deadly diseases, including diabetes, heart diseases, hypertension and some cancers, and decreases the quality and length of life ("Health risks", n.d.). Obesity is widespread but especially serious in the United States. More than one-third of U.S. adults are obese (Ogden, Carroll, Lawman, Fryar, Kruszon-Moran, Kit, & Flegal, 2016).

Adult obesity rates now exceed 35% in four states, 30% in 25 states and are above

20% in all states ("Adult obesity", 2016).

However, obesity is a complex phenomenon and result. This is not simply a

question of calories in versus calories out, but the type of food people eat, can afford

and have access to—and how it is marketed, packaged and served—is a large dictator

of people's health. The quality and quantity of food in people's diets may be an

enormous threat to current public health.

In China, scandals riddle the food industry, and many factories have been found to

be breaking quality standards (Jacobs, 2016). In 2008, over 300,000 infants became ill,

and six died, from consuming milk powder that the industrial chemical melamine

contaminated, affecting nearly all of China's dairy producers at that time (Perkowski,

2014). Another case happened in 2014; Chinese inspectors found bean sprouts tainted

with a banned food additive in a production center on the southern outskirts of Beijing.

The bean sprouts produced at the site in Daxing District were treated with high levels of

6-benzyladenine, a plant hormone, to speed up the growth cycle and make them more

attractive to customers. However, the chemical could also harm consumers' health by

causing premature puberty, disrupting menstrual cycles, and contributing to

osteoporosis (Yu, 2014).

In the United States, one of the dirtiest secrets of the U.S. Food and Drug

Administration (FDA) is that it inspects almost no food. The FDA inspected only 6% of

domestic food producers, so some of food producers either police themselves or there

is no oversight at all (Schmit, 2007). It is only after a serious problem emerges—often

after people have died—that governmental agencies take action. Therefore, each year

foodborne disease in the United States sickens 9.4 million people, hospitalizes 55,961

people and kills 1,351 people (Scallan, Griffin, Angulo, Tauxe, & Hoekstra, 2011).

Foodborne diseases are mostly likely to infect and kill people with underdeveloped or

weakened immune systems. For example, Listeria-contaminated cantaloupes from a

single Colorado farm sickened 72 people in at least 25 states and killed about 13 people

in 2011 (PBS, 2011). Other serious outbreaks in 2011 were traced to human Salmonella

Heidelberg infections linked to ground turkey, infecting a total of 136 people infected

("Multistate outbreak of", 2011).

In addition, some of the world's biggest companies have more economic power

than some national governments and probably more global political influence than many

national governments (Younge, 2014). Thus, their driving incentives are likely market-

based and primarily focused on profit, not development, environmental sustainability,

social justice or health (Younge, 2014).

Purpose of the Study

The concept of corporate social responsibility (CSR) originated from the formation

of American industrialization and the development of Western enterprise system in the

beginning of 20th century (Wang, n.d.). In general, CSR is often seen as "doing good"

and "not doing bad" (Martinuzzi, Krumay, &Pisano, 2011). Businesses donate to civil

society and environmental organizations, initiate partnership and sponsor projects in

developing countries, and spend money on voluntary benefits for employees or

neighbors, to name a few examples. According to the definition of European

Commission (2011), CSR is a "concept whereby companies integrate social and

environmental concerns in their business operations and in their interaction with their

stakeholders on a voluntary basis" (p. 3). In short, CSR is established through the

dialogue between corporations and their stakeholders, including governments, NGOs, communities, customers and employees (Clarkson, 1995). Companies take part in this dialogue by publishing CSR reports, talking about their CSR philosophies and achievements on corporate websites and responding to public concerns and questions in social media (Tang, Gallagher, & Bie, 2015).

Globalization is an often-cited catchword of our time and describes a process of social change at the macro level of societies. Globalization is defined as the "process of intensification of cross-area and cross-border social relations between actors from very distant locations, and of growing transnational interdependence of economic and social activities" (Scherer & Palazzo, 2008, p. 3). Globalization creates a network that connects between different social contexts or regions across the earth's surface as a whole (Griddens, 1990). Because of globalization, CSR has gained growing attention from business as well as governments around the world (Fang, 2010) and China is no exception. However, CSR did not become a prominent issue in Chinese academic and policy forums until about 2003, with the entry of World Trade Organization (WTO). The CSR criteria carried out by joint ventures exerts model influence on Chinese enterprises' participating in international competition (Wang, n.d.). To some extent, as in other developing countries, CSR in China is still at the very early stages. While according to *Financial Times*, U.S. companies in the Fortune Global 500 spend $ 15.2 billion a year on CSR activities (Smith, 2014). Therefore, a logical and reasonable assumption can be made that U.S. corporations will have a higher level of comprehensiveness and standardization in CSR communication than Chinese corporations will. However, from the examples and results of food and drug industries

that were presented above, it can be seen that the whole story is not exactly in accord with the above assumption.

U.S. corporations are still not perfect in establishing CSR communication, while Chinese corporations, despite being laggards, are increasingly implementing CSR activities and reports. Between 2004 and 2008, the number of CSR reports that were released by Chinese companies increased from four to approximately 180 (Tang, 2012). Especially in recent years, the Chinese government has put more and more emphasis on CSR and has written CSR in some relevant documents as legal regulations (Wang, n.d.). In order to respond to the Chinese government's summons, more and more Chinese corporations have included CSR in their corporate culture (according to the definition provided by Harvard Business Review in 2013, corporate culture means the sum of values and rituals which serve as 'glue' to integrate the members of the organization) and released their CSR project plan online. Chinese companies are paying more attention to CSR although the results, as suggested above in the food industry and the drug industry, might be not satisfactory.

Hence, it is important to examine how leading corporations in the United States and China respectively communicate and conduct their CSR activities. The reason why the United States and China are studied is that they are the first and second largest economies in the world and they have very different political systems, levels of economic development, and cultural backgrounds. According to Scherer and Palazzo (2008), an alternative CSR paradigm may emerge from comparing and contrasting corporations in countries with different political, economic and cultural backgrounds. In other words, after analyzing companies in these two very different countries—China and

the U.S., some interesting similarities and difference regarding to CSR communication

and activities may be found.

The next chapter provides a literature review of the relationship between public

relations and CSR. It focuses on stakeholder theory (which emphasizes that

organizations or corporations should maintain mutually beneficial relationships with

various stakeholders), and prior CSR research in the United States and China. The

methods chapter proposes a content analysis of the CSR communication of leading

U.S. and Chinese health-related corporations in 2016, the final chapter presents the

results of the content analysis along with conclusions, recommendations and limitations.

CHAPTER 2
LITERATURE REVIEW

History of Changes in Definitions of Public Relations

The traditional view of public relations focused primarily on communication activities rather than outcomes. The definition given by Edward Bernays (1955), who is called by many the father of public relations (Haswell, 2016), was that "public relations is the attempt by information, persuasion and adjustment, to engineer public support for an activity, cause, movement or institution" (pp. 3-4). Another public relations pioneer, Ivy Ledbetter Lee often credited with being the father of crisis communication in public relations with his work for Rockefeller's Pennsylvania Railroad focused on honesty, understanding and compromise in public relations and said it created a "proper adjustment of the interrelations" of publics and business (Hutton, 2007). Lee described himself as an information provider, who was acting like a lawyer, representing his clients in the court of public opinion (Hiebert, 1966).

More than three decades ago in 1984, Ferguson argued that the basic attributes of the relationships between an organization and its key publics should be the central unit of the study of the public relations scholar rather than a sole focus on the communication processes. This view of public relations scholarship as understanding the cause and effect of relationships between the organization and its publics represented a paradigmatic change. In place of the focus on types of communication activities, relationship outcome management, according to Ledingham and Bruning (1988) was a function that utilizes communication strategically to enhance relationships.

A widely quoted definition from a slightly different perspective is from Denny Griswold who was the founder and editor of the newsletter Public Relations News.

"Public relations is the management function which evaluates public attitudes, identifies the policies and procedures of an organization with the public interest, and executes a program of action to earn public understanding and acceptance" (as cited in Hutton, 1999, p. 201). Griswold's definition of public relations was also recorded in *Webster's Dictionary* in the late 1940s (Serini, 2005). Hutton (1999) in an article on definitions and dimensions of public relations also suggested that "public relations has evolved to the point that communication is a necessary, but no longer sufficient foundation for public relations" (p.212). In other words, Hutton thought that public relations not only emphasize communication, but also should pay more attention to relationships management between the organization and its publics. A definition that appeared in the first public relations textbook, *Effective Public Relations: Pathways to Public Favor* (Cutlip & Center, 1952) said public relations described, "…the principles and practice of communication employed to build good relationships with the public" (cited in Grunig, 1991, p. 365). This 1952 text also put forward the often cited (but often not credited) seven C's of public relations: Completeness and cooperation, conciseness, consideration, concreteness, courtesy, clearness and correctness. There have been 10 editions of this text and the 1985 edition where Glen Broom was the third author, was the first to define public relations as "the management function that identifies, establishes and maintains the mutually beneficial relationships between an organization and the publics on whom its success or failure depends" (Cutlip, Center and Broom, 1985, p.4).

Another refinement comes from Coombs and Holladay (2007) who highlighted the role of influence in public relations processes. According to them, public relations should

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be defined as "the management of mutually influential relationships within a web of stakeholder and organizational relationships" (p. 2).

The public relations professional association also weighed in more recently on refining the definition. Following 1,447 votes, hundreds of submissions, abundant commentary and nearly a year of research, another definition of public relations refocused on strategic communication was announced by the Public Relations Society of America (PRSA) on March 2, 2012, as "Public relations is a strategic communication process that builds mutually beneficial relationships between organizations and their publics" (PRSA staff, 2012). Here the term management does not appear, but in its place is strategic which seems to imply management.

Before Ferguson's work, James Grunig (1976), who also had taken courses with Cutlip at Madison at about the same time as Broom, first introduced the concept of proposing different models of public relations as a way of understanding and predicting the effectiveness of varying approaches of public relations practitioners. Grunig (1984) put forward four different models (press agentry model, public information model, two-way asymmetrical model and two-way symmetrical model) and argued proscriptively for a two-way symmetrical model that balances the interests of organizations with those of their publics. Grunig's work has been the scholarly foundation of public relations research beginning in 1975 (Pfau &Wan, 2006). Excellence theory research, developed from a large collaborative study funded in 1985 by the Foundation for the International Association of Business Communicators (IABC), and led by Grunig, culminated in a comprehensive edited book titled Excellence in Public Relations and Communication Management (Grunig, 1992) plus more than 40 publications with public relations and

excellence in the title. Grunig argued that excellent departments should design their

communication programs on the two-way symmetrical model because it had mixed

motives (practitioners are loyal to both their employers and to the publics of their

organizations) because it could produce better long-term relationships with publics by

using communication to manage conflict with strategic publics (Grunig, 1992; J. E.

Grunig, L. A. Grunig, & Dozier, 2006).

In general, compared with early definitions of public relations of Bernays and Lee,

the new definitions have several traits in common. First, they present public relations as

a management function. Second, public relations is about the management of

communication between an organization and its publics. Third, it specifies the

relationships between an organization and its publics as the core of public relations.

Last, these relationships should be mutually beneficial (Strömbäck & Kiousis, 2011). It

can be seen that public relations was increasingly becoming management-focused on

mutual benefits for the organization-public relationships.

The next section of this thesis will focus on the connotation of CSR. Interestingly,

like the definition of public relations, the definition of CSR is evolving in the process of

its development as well.

Changes of Connotations of Corporate Social Responsibility (CSR)

The concept of corporate social responsibility (CSR) is not brand new, but it has

evolved considerably in the last few decades. CSR was firstly put forward by Oliver

Sheldon, an American scholar and a writer about the philosophy of management, in

1924 referring to the responsibility of an enterprise as to improve the interests of the

community while pursuing its own profit (Yang & Guo, 2014). He pointed out that there

were two goals of CSR. One is economic responsibility, which produced valuable goods

for human beings; the other is moral responsibility, which is formulated by social objectives and value systems (Wang, n.d.). He argued that social responsibility was more important than economic benefits for a corporation.

As time went by in the 1960s, several scholars, in different subject areas with a unique orientation of value have participated in discussing the issue of CSR (Wang, n.d.). One of the most influential theorists was Milton Friedman, a famous economist and Nobel winner. According to Friedman (1970, p.178), "there is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game." In other words, Friedman's view of CSR put the interests of corporations and shareholders first. Some argued he had a profound influence, for his philosophy became the dominant understanding of industry in the middle of the 20th century (Shin, 2014).

Noting change, Basu and Palazzo (2008) observed the last several decades "have witnessed a lively debate over the role of corporations in society" (p. 122). Academics were divided between the above two arguments for a decade without advancing much. Based on the study of his predecessors, Carroll advanced a new conceptual framework. Carroll (1979) stated that social responsibility of business should include "the economic, legal, ethical and discretionary expectations" (p. 500). Freeman (1984) proposed a stakeholder theory that identified and modeled stakeholders of a corporation and recommended how management could give due attention to the stakeholder's interests. This theory is discussed in the latter part of this chapter. Then in 1991, Carroll proposed a CSR pyramid model, which portrayed four components of CSR, beginning with economic responsibilities as a basic building block, followed by legal responsibilities as

a second layer and ethical responsibilities as a third layer, and finally with philanthropic

responsibilities at the top of the pyramid. Therefore, what Carroll emphasized was that

in addition to profit making, business should also have a concern for society,

environment, communities, employees and ethics (Goi & Yong, 2009).

More recently, Kotler and Lee (2005) suggested an increased CSR commitment to

give more, to report on the giving, to set high social goals for organizational success

and to use such details to build corporate reputation and brand equity. Falck and

Heblich (2007) focused on practicing CSR strategically so a corporation could make a

profit and yet make the world a better place at the same time. World Business Council

for Sustainable Development (WBCSD) (1998) defined CSR as "the continuing

commitment by business to behave ethically and contribute to economic development

while improving the quality of life of the workforce and their families as well as of the

community and society at large" (p.3).

These changes of CSR connotation indicate that the evolution of the CSR

paradigm experienced a shift from "positive" to "passive" and to "positive" again: and in

a short period, CSR was regarded as a part of gaining profit for corporations. Thus, the

majority of people most of the time still believe that CSR should be beyond solely

interests of the corporations and should emphasize meeting the needs of various

stakeholders in caring about society, the environment and communities so that multi-

win-win situations can be achieved (Zhu & Zhang, 2013).

Relationships between Public Relations and CSR

While history suggests neither public relations' nor CSR's definitions and

connotations is the same today as it was some decades ago, the changes have actually

brought the two fields closer. The focus is to become more and more stakeholder-oriented or publics-oriented and society-oriented instead of solely profit-oriented.

In many organizations today, the public relations department monitors the relationships between the corporation and its internal and external environments. In other words, the public relations professionals' job is to manage the two-way flow of communication between an organization and its publics in order to receive feedback from their stakeholders and build relationships. While doing this, public relations professionals, in response to stakeholders' concerns, learn their stakeholders' thoughts, wants and needs, to improve and maintain an organization's image and to make their stakeholders understand they matter and are involved with the organization.

CSR ensures that organizations take the right measures to be responsible and contribute positively to the communities in which they operate. Anything from simple trifles, like changing to energy-saving light bulbs or reducing the use of plastic products to be more environmentally friendly or to supporting a local charity can be counted as behaviors of CSR. CSR can build trust with communities as well, by being responsible to consumers, workers and others in society, to give firms an edge in attracting customers and employees, (Assiouras, Ozgen, & Skourtis, 2013). Moreover, all of these can help companies to enhance their corporate image and corporate brand (Arslan & Phil, 2014).

It is argued that only when CSR is done correctly and combined with public relations, can it boost a corporation's image and reputation. When an organization reaches out to the community, it needs to inform the publics about its initiatives. Who better to communicate its CSR plans than a public relations professional? Therefore,

public relations can help inform the publics about how an organization is helping in the community, working to better the lives of its employees, and becoming more and more eco-friendly. Furthermore, when public relations professionals communicate an organization's endeavors to its publics, it benefits organizations greatly in term of reputation. A proper CSR plan or project can give an organization a great advantage over its competitors and increase its profits by improving employees' morale and recruitment rates and reducing staff turnovers (Assiouras, Ozgen, & Skourtis, 2013).

The image and reputation of corporations are particularly important in health-related industries, particularly in food and beverage corporations, because a good reputation establishes a direct link to sales volume of products. That is why health-related industries need to embrace CSR. Customers see a good brand as a guarantee of good quality, safety and health. Most of the times, consumers buy a product just because its brand instead of the product itself. Just like when mentioning coffee, Folgers coffee, Maxwell house or Starbucks will always come to American's mind first (according to Statista, they are the top-selling coffee brands of the United States in 2016). When people want to buy something to eat or drink, they are more likely to choose those corporations with good reputations. Good reputations are built by CSR campaigns or activities organized by public relations practitioners because research shows that CSR is a good strategic marketing tool for building a better brand image and creating customers' positive attitudes (Porter & Kramer, 2006; He & Lai, 2014). Therefore, a good reputation and/or image brought about by the effective integration of public relations and CSR is the foundation of success for health-related as well as other corporations.

Stakeholder Theory

Stakeholder theory is not a new concept. A stakeholder approach to strategy emerged in the mid-1980s. One focal point in this movement was the publication of R. Edward Freeman's Strategic Management: A Stakeholder Approach in 1984 (Freeman and Mcvea, 2001). However, the first use of this term stakeholder dated back to the pioneering work at Stanford Research Institute (now SRI International) in the 1960s. SRI's work, in turn, heavily influenced by concepts developed in the planning department of Lockheed, was further developed through Igor Ansoff's and Robert Stewart's work (Freeman and Mcvea, 2001). According to Donaldson and Preston (1995), there had been a dozen books and more than 100 articles primarily concerned with the stakeholder concept in the 1990s. Since then interest in stakeholder theory has quickened, not only in the academic world (there are more than 200 articles in 2015 alone on stakeholder theory on the Web of Science and more than 600 on Google Scholar), but in common parlance (there are more than 11,000 hits on Google) (Friedman & Miles, 2002).

According to Freeman (2001), the concept of stakeholders was a generalization of the notion of stockholders, who had some special claim on the company. Further, just as the stockholders had a right to demand certain actions, other stakeholders also had this right to make claims. Mainardes, Alves and Raposo (2011) stated that the origin of the stakeholder concept lay in the business science literature and might be dated back even as far as Adam Smith and his *The Theory of Moral Sentiments* in 1759.

Although a relatively long-used term, the development of stakeholder theory was set in motion by the work of Freeman. Freeman (1984) defined stakeholders as "any group or individual who can affect or is affected by the achievement of the organization

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objectives" (p. 46). This was one of the most popular traditional definitions of

stakeholders; about 20 of 75 definitions share this definition (Fontaine, Haarman, &

Schmid, 2006). Friedman and Miles (2006) stated that this definition was more balanced

because the phrase "affect or is affected" seemed to include individuals both outside

and inside the organizations.

However, there was no doubt that Freeman's (1984) definition was one of the

broadest definitions in the literature, for it left the notion of stake and the field of possible

stakeholders unambiguously open to include almost anyone (Mitchell, Agle, & Wood,

1997). In contrast, many scholars had attempted to specify a much narrower definition

of stakeholder. Donaldson and Preston (1995) pointed out that stakeholders were

"persons or groups with legitimate interests in procedural and/or substantive aspects of

corporate activity" (p. 67). Clarkson (1995) suggested that stakeholders were "persons

or groups that have, or claim, ownership, rights, or interests in a corporation and its

activities, past, present, or future" (p. 106). Even "the father of the stakeholder concept"

changed his definition over time. Freeman in 2001 defined stakeholders as "those

groups who are vital to the survival and success of the corporation" (p. 42).

Narrower definitions of stakeholders defined relevant groups in terms of their direct

relevance to the corporation's core economic interests, while broader views of

stakeholders were based on the empirical reality that corporations could indeed be

seriously affected by, or they could seriously affect virtually everyone (Mitchell, Agle, &

Wood, 1997).

In a word, the concept of stakeholder theory was about what the organization

should be and how it should be conceptualized, which means that whether broader or

narrower, the understanding of the stakeholder concept should guide the actions of a specific organization (Mitchell, Agle, & Wood, 1997). Friedman and Miles (2006) stated that the organization should be thought of as a grouping of stakeholders and the purpose of it should be managing their needs, interests and viewpoints. Therefore, on the one hand, managers should manage the company for the benefits of its stakeholders in order to ensure their rights and their participation in decision making; on the other hand, the managers should act as the stockholder's agent to make sure the firm survives to safeguard the long-term financial stakes (Fontaine, Haarman, & Schmid, 2006).

Donaldson and Preston (1995) divided stakeholder theory into three types: normative stakeholder theory, descriptive stakeholder theory and instrumental stakeholder theory. All of these three aspects were important and they were mutually supportive to each other, but the normative stakeholder theory was a fundamental one. Normative stakeholder theory argued that managers or stakeholders should act and view the purpose of organization based on some ethical principles (Friedman & Miles, 2006). Descriptive stakeholder theory dealt with how managers and stakeholders actually behaved and how they viewed their actions and roles (Fontaine, Haarman, & Schmid, 2006). Instrumental stakeholder theory shed light on the connections between the implementation of stakeholder management and the achievement of various corporate performance goals (Donaldson and Preston, 1995).

A very common way to differentiate the different kinds of stakeholders was to consider groups of people who had more or less important relationships with organizations (Fontaine, Haarman, & Schmid, 2006). The main group of stakeholders

included "stockholders, creditors, employees, customers, suppliers, public interest groups and governmental bodies" (Robert, 1992, p. 597).

Clarkson (1995) separated stakeholders into only two groups based on their level of importance to the corporation: primary stakeholders and secondary stakeholders. The primary stakeholders were those who had formal or official contractual relationships with the corporation and who could directly affect a corporation's survival, including investors, shareholders, employees, customers, suppliers, governmental bodies and some communities that could offer infrastructures and markets (Clarkson, 1955; Mainardes, Alves, & Raposo, 2011). In short, if the primary stakeholders withdrew from the corporation's system, the whole corporation, more or less, would suffer a loss or damage. The secondary stakeholders, who had no such contractual relationships with the corporation and who were not viewed as essential for its survival, consisted of non-governmental organizations (NGOs), local community advocacy groups and religious organizations (Clarkson, 1955; Mainardes, Alves, & Raposo, 2011; Thijssens, Bollen, & Hassink, 2015). Because of the perceptions of the importance of primary stakeholders, they were usually the top consideration of corporations. Secondary stakeholders, on the other hand, usually did not receive enough attention as corporations ignored them (Thijssens, Bollen, & Hassink, 2015).

In this theory, the purpose of a company was to serve as a vehicle for coordinating all kinds of stakeholders interests (Werhane & Freeman, 1999), but actually it was very hard to satisfy every stakeholder's need. Several scholars discussed the relative importance of different stakeholders. Freeman (1984) argued that one of the major objectives of corporations was to identify the importance of fulfilling each stakeholder's

need. Priorities must be set in the process of responding to stakeholders' demands since a corporation only had limited resources. Ullmann (1985) identified stakeholder power as the first dimension of CSR behavior. The more the crucial the stakeholder's resources were to the corporation's business, the more likely the stakeholder's needs would be satisfied.

CSR Development in China

A little bit background information about CSR in China is introduced in this section before comparing CSR communication in the United States and China.

China's rapid economic growth over the past couple of decades makes China become the world's second largest economy and a growing superpower that is expanding its business operations globally. Meanwhile, it results in poor labor and environmental records, raising concerns over its commitment to human rights and natural resources. In 2006, the government propagated the notion of "harmonious society" with a focus on national policies to elevate social justice and harmony among different interest groups (Parsa, Tang & Dia, 2016). Since then, the government mandated corporate social responsibility.

The Chinese government's view of CSR was publicized by Guangzhou Yu, the Vice Minister of Commerce, at the Sino-Swedish CSR High-level Forum in 2008. In that speech, he stated "CSR among Chinese enterprises should follow through 'one main thread', focus on 'three alignments' and achieve 'four harmonies'" (Yu, 2008, para. 5). "One main thread" refers to sticking to the scientific outlook on development. Chinese companies should not only follow a scientific outlook on development to reach short and long term growth, profits, and employee development, but also focus on "Chinese characteristics," including "high economic and social productivity, low resource

consumption and pollution, effective protection of consumer and employee rights and interests" (Yu, 2008, para. 6). "Three alignments" include "the alignment of government advocacy with business practice," "the alignment of international best practice with China's national conditions" and "the alignment of critical breakthroughs and comprehensive progress" (Yu, 2008, para. 7). Finally, "Four harmonies" include "the harmony between employers and employees," "the harmony among enterprises," "the harmony between business and the society" and "the harmony between man and nature" (Yu, 2008, para. 8).

Various drivers have shaped the development of CSR in China, but these have been less market-driven than what has commonly been seen in Western advanced economies (Gresko, 2016). The government is viewed as the key driver of CSR development in this country because of the unique political party system in China. The government lays out formal rules, whereby companies are required to be involved in CSR activities and report on them (Parsa, Tang & Dia, 2016). At the national level, not all companies are required to report CSR but doing so is considered to facilitate the ease of access to financial as well as non-financial resources held by the authorities (Parsa, Tang & Dia, 2016). Political connections have been found to have a positive relationship with awareness and adoption of CSR policies among Chinese corporations (Gu, Ryan, Bin & Wei, 2013). Thus, Chinese corporations that have significant political responsibilities are highly aware of CSR concepts, and seek to implement CSR practices (Zhu & Zhang, 2015).

Economic performance is perceived to be a CSR issue that is being best addressed, with many companies in China believing this to be their primary

responsibility to society (Embassy of Sweden in Beijing, n.d.). Having achieved this goal, companies consider engaging in CSR and CSR reporting as imperative for their success at the national and global levels, even though the nature of the forces companies are exposed to tends to vary considerably at each level (Parsa, Tang & Dia, 2016).

Although CSR development is incomplete in China, most scholars and professionals are confident about the future of CSR in China (Embassy of Sweden in Beijing, n.d.). Nevertheless, they suggest that except for emphasizing fast economic developments and harmonious society, the propagation of CSR by the Chinese state should focus on elevating the standard of ethical practices of the Chinese companies so that they can become legitimate members of the world-class business communities and establish their reputations (Parsa, Tang & Dia, 2016).

Differences of CSR Communication in the United States and China

The United States and China are now said to be the two countries with the greatest economic power in the world. The United States has a mature market economy based on a highly developed democracy, while China has a developing market economy controlled by a single political party. The United States is a constitution-based federal republic and it has strong democratic tradition; while the Communist Party controls China and it pays more attention to collectivism rather than individualism. Thus, these two countries' political, economic and cultural backgrounds are very distinctive.

At present, although there are limited researches conducted to compare the CSR communication models and activities for the United States and China in a business context, a few studies do offer some preliminary sights (Tang, Gallagher & Bie, 2015). For example, Welford (2005) did research about CSR in three continents: Europe, North

America and Asia. He discovered that in Asia, the development of CSR tended to follow the path of the west. The basic context of environmental management, social responsibility and sustainable development was almost same with western countries, but there were very different priorities in countries where norms, values and economic development differed from western companies. Specifically, there are many studies regarding different aspects of CSR in China (Chou, 1994; Hsu, 2006; Wang, 2009; Shi, 2012; Song, 2013; Wang, 2016; Jiang, 2016). The United States and China CSR differences identified in earlier studies are well captured by the three CSR communication models, the CSR rationales (responsibilities, or the reason corporations say they engage in CSR activities), CSR themes of engagement (in which CSR corporations invest), and the tactics through which CSR contributions are achieved (Tang, Gallagher & Bie, 2015; Liu, 2015).

CSR Communication Models

Communication models of CSR mean the strategies used by corporations to accomplish their CSR goals on their websites (Liu, 2015). Based on Grunig and Hunt's (1984) characterization of four public relations process models: press agentry, public information, two-way asymmetrical communication and two-way symmetrical communication, Morsing and Schultz (2006) proposed three types of stakeholder foci and outcomes of how corporations strategically engage in CSR communication: (a) the stakeholder information focus, (b) the stakeholder response focus, and (c) the stakeholder involvement focus.

The stakeholder information focus is like Grunig's one-way communication model, from the organization to its stakeholders (Morsing & Schultz, 2006). Here, communication is telling, not listening, so stakeholders just passively receive CSR

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decisions and actions (Grunig & Hunt's, 1984). The most common communication

methods are press releases, CSR annual reports, codes of conduct, brochures, and

case studies (Liu, 2015). Except for those common ways, there is a relatively new

communication method called infographics. Infographics can help practitioners

communicate complex quantitative and qualitative information in an easy-to-read

manner, so it is a method often used in visual communication (Toth, 2013).

The stakeholder response focus is like Grunig's two-way asymmetrical

communication model, flowing to and from the public (Morsing & Schultz, 2006).

Companies use communication to generate feedback for finding out what publics will

accept and tolerate so that the companies are able to attempt to change publics'

attitudes and behavior to meet company's needs (Morsing & Schultz, 2006). This

approach signals an imbalance in the relationship as the company has the sole intention

of convincing its stakeholders to adopt its view without any reciprocity. The

communication method for this focus is based on discerning the public's opinions but

without reciprocal interaction. Feedback forms, CSR videos and surveys that purport to

show stakeholders' thoughts about corporate CSR activities are commonly used (Liu,

2015).

The stakeholder involvement focus is like Grunig's two-way symmetrical

communication model. Corporations create a dialogue and interact with stakeholders

(Morsing & Schultz, 2006). By engaging in dialogue with stakeholders, corporations are

able to know better the expressions and expectations of stakeholders so that they could

make changes to meet some of the stakeholders' requirements or expectations

(Morsing & Schultz, 2006). Social media, such as Twitter or Facebook in the U.S. and

Weibo or WeChat in China, are often communication methods used to achieve this.

Stakeholders can interact with the company to share their thoughts and feelings through

social media platforms (Liu, 2015).

Liu (2015) analyzed all Fortune 500 U.S. corporations' websites in 2014 as ranked

by *Fortune* magazine and all Fortune 500 Chinese corporations' websites in 2014 as

ranked by *Fortune* China magazine. Results showed that Chinese corporations

frequently used one-way communication models, like CSR annual reports, codes of

conduct and case studies. Chinese corporations appeared to lack awareness of the

importance of the research findings regarding two-way communication with their

stakeholders, thus the U.S. Fortune 500 companies tended to exhibit more

communication methods on their CSR webpages than do their counterparts in China

(Liu, 2015).

Rationales (Responsibilities) of CSR

Carroll (1979) created one of the early and most influential models of CSR. He

stated, ". . .the social responsibility of business encompasses the economic, legal,

ethical and discretionary expectations that society has of organizations at a given point

in time" (p. 500). Numerous researchers and theorists have utilized Carroll's four

domains of CSR and these four types of responsibilities resonated in the business world

(Schwartz & Carroll, 2003). Managers of organizations easily understood them because

managers often had discretion regarding the CSR domain in which they chose to focus

at any particular time, determining their comfort and basic orientation toward these four

responsibilities (Wood, 1991; Burton, Farh, & Hegarty, 2000). Although all of these four

kinds of responsibilities could simultaneously exist for business, the history of CSR

suggests the early business emphasis was on the economic responsibilities, followed by

legal, with ethical and finally discretionary understandings of CSR following later (Carroll, 1979).

Carroll's model is often used as a basis for understanding and examining of the company's rationales for CSR programs (Tang, Gallagher & Bie, 2015). The economic rationale refers to the idea that corporations are responsible to produce and sell goods that society wants in order to make a profit. Many CSR scholars regard this as a rudimentary element because before anything else in Western society, the business institutions must meet the basic economic responsibility to continue in business (Carroll, 1991). The legal rationale recognizes that, in addition to economic constrains, corporations are also constrained by laws and regulations, and capital-driven society expects socially responsible business corporations to not only fulfill their economic mission but to do so within the framework of legal requirements before anything else (Carroll, 1979). Once those responsibilities are fulfilled, the ethical rationale argues business corporations are expected to voluntarily perform other activities and behaviors are not regulated by laws and government based on their adherence to a set of society's ethical or moral standards and principles (Schwartz & Carroll, 2003). For example, a company may create a code of ethics to ensure employees treat customers fairly, the company is as transparent as possible when dealing with all stakeholders, and are giving fairly promotion opportunity to all employees. This is one of the most difficult domains to have consensus on because there is often disagreement on what is an ethical obligation and what is unethical (Carroll, 1979; Clarkson, 1995) and this is particularly difficult in Western individualistic society with much diversity. The last is sometimes called a discretionary responsibility in many Western societies but is

government-mandated in others. Where there are no mandate corporations elect some behaviors, such as making philanthropic contributions to societal causes or providing work-centered day-care for working mothers, or providing employees with benefits that go above and beyond requirements, or perhaps improving educational infrastructure where needed (Carroll, 1979). In some cultures, corporations are assumed to be ethical only if they voluntarily assume an active role in solving social problems such as community development, sustainability of natural resources, or furthering women's and minority rights or education (Liu, Jia, & Li, 2011). In the West, however, if companies choose not to participate in this sort of CSR, they are not considered as acting illegally or unethically (Carroll, 1979). The level of highest social expectations to be ethical, sometimes called discretionary rationale, is another domain that is hard to define because of ambiguous understandings and consensus (Clarkson, 1995). In most Western societies at this stage these activities are truly voluntary and decided by the corporation's judgment and choice, however in other countries, such as India where 2% of net must go to CSR and more recently, Nigeria, they are legally mandated (Balch, 2016). In yet other cultures, such as in Sweden and Muslim countries, the ethical expectation is so great that to do otherwise would be a social violation of norms. Some companies, such as Timberland, Patagoria, and Starbucks have elected to make CSR part of their brand and publicize their social marketing and activities.

Two studies show differences in these CSR rationales between the United States and China. In the first Burton, Farh and Hegarty conducted a survey in 2000 among undergraduate business school students in the United States and Hong Kong China respectively. They found that students from the United States focused much more on

noneconomic rationales of CSR (legal, ethical and discretionary), while students from Hong Kong China were more likely to pay attention to economic rationales of CSR. They concluded that students from Hong Kong China were more materialistic and pragmatic than their counterparts. Another study (Wang and Chaudhri, 2009) conducted a survey among Chinese public relations professionals and managers on their motivations for CSR and found that the economic motivation was one of the most cited motivations compared to the other three motivations of CSR (legal, ethical and discretionary).

Themes of CSR

Themes of CSR refers to any issues, often organized around various stakeholders who corporations believe they need to satisfy, or on which the companies choose to focus on, such as environmental conservation, in-house education and training for employees, employees' welfare, food quality or safety principles (Tang, Gallagher & Bie, 2015). Some scholars argue that corporations contribute to different themes or social issues for CSR based on the relevant salience of different stakeholders, which means that they will first pay attention to what they see as highly salient stakeholders who not only have legitimate urgent claims but who also have the power to reward or punish the corporations (Dunfee, 2008).

Employees are one of the most relevant stakeholders that corporations pay attention to when setting up CSR activities or policies. In a survey conducted to compare CSR activities in Europe, North America and Asia, Welford (2005) found that Asian corporations did much less for their employees than their counterparts in Europe and North America, especially concerning fair wages and equal opportunities for different levels of employees. For example, one norm of Asian culture in corporations

was working overtime. If employees did not complete their work on time or did not meet the standard requirement, they were often not able to leave work until they finished their work. On the other hand, a few Asian corporations had explicit rules to regulate normal working hours and provide overtime pay (Welford, 2005). According to Welford (2005), perhaps Asian corporations are less concerned about employee treatment than other cultures, or it might be they choose not to publicly talk about their policies on their websites (Tang, Gallagher & Bie, 2015).

The local or sometime regional community is another major stakeholder on which corporations elect to focus. CSR themes or issues targeted here often consist of public philanthropy and environmental protection (Tang, Gallagher & Bie, 2015). Here again, Asian corporations ranked the lowest regarding public philanthropy compared to firms in Europe and North America (Baughn, Bodie, & McIntosh, 2007). In China, environmental issues are serious and pollution is a major problem to be solved. In spite of this, according to Baughn, Bodie and McIntosh (2007), Chinese corporations lacked emphasis on environmental responsibility, and this was reflected in corporations' choice of CSR communication topics. Kim, Kang, and Nam (2010) analyzed 2008 Fortune Global 500 corporate websites and found that European companies were most likely to create a stand-alone environmental website menu to disseminate environmental information, followed by those in North America and finally Asia.

Tactics of CSR

Tactics of CSR refers to the activities that corporations do when they contribute to above discussed different themes of CSR, including donation, sponsorship, government investment, NGOs investment and volunteering (Tang, Gallagher & Bie, 2015, p. 211). Past research provides an initial glimpse into these activities to achieve CSR by

analyzing corporations' websites from both the United States and China. According to

Baughn, Bodie and McIntosh (2007), American corporations were more likely to

emphasize volunteering than Chinese business corporations were. In addition,

regarding formal CSR policies, Weaver (2001) found that American corporations

developed rules for social relations while Chinese corporations relied more on Eastern

cultural mechanisms such as philosophy and guiding principles.

Based on the above literature review of stakeholder theory, communication models,

rationales, themes and tactics of CSR, this study proposes nine hypotheses and two

research questions.

Hypotheses

1. Chinese health-related corporations are more likely to show one-way communication methods on their websites while U.S. health-related corporations are more likely to show two-way communication methods.

2. Chinese health-related corporations are more likely to provide economic rationale for CSR on their websites than do U.S. corporations.

3. U.S. health-related corporations are more likely to provide legal rationale for CSR on their websites than do Chinese corporations.

4. U.S. health-related corporations are more likely to provide rationale that is ethical for CSR on their websites than do Chinese corporations.

5. U.S. health-related corporations are more likely to provide rationale that is discretionary for CSR on their websites than do Chinese corporations.

6. U.S. health-related corporations are more likely to provide employee themes or problems for CSR on their websites than do Chinese corporations.

7. U.S. health-related corporations are more likely to provide community themes or problems for CSR on their websites than do Chinese corporations.

8. U.S. health-related corporations are more likely to provide customer themes or problems for CSR on their websites than do Chinese corporations.

9. U.S. health-related corporations are more likely to provide supplier themes or problems for CSR on their websites than do Chinese corporations.

Research Questions

1. How much more likely are U.S. versus Chinese health-related corporations to mention primary stakeholders than secondary stakeholders on their websites?

2. What specific differences and similarities of CSR tactics are found on U.S. versus Chinese health-related corporations' websites?

CHAPTER 3
METHODOLOGY

The main purpose of this study is to explore how leading U.S. health-related corporations compare to leading Chinese health-related corporations in how and what they communicate about their CSR initiatives. Therefore, this study will examine the elements displayed in the CSR websites of selected companies by analyzing the CSR/sustainability/responsibility website's content. An observational process, specifically, content analysis, will examine the presence and absence of CSR elements on the webpages of health-related companies in both China and the United States.

This next chapter explains why content analysis is chosen as the research methodology and why corporate CSR websites are appropriate to analyze for CSR activities. Then sampling methods and the unit of analyses are provided. Lastly, the codebook is described in detail.

Content Analysis

For the purpose of analyzing groups of messages as well as generalizing findings to the larger population messages, this research uses both qualitative and quantitative research methods. According to Stacks (2001), "Content analysis is a systematic, objective, quantitative method for researching messages" (p. 119), and one of its major advantages is its ability "to objectively and reliably describe a message or group of messages and its application to advanced statistical analyses" (p. 120). In other words, content analysis is a systematic and reproducible quantitative research method that allows researchers to process a large amount of data in a scientific manner (Krippendorff, 2013).

By using content analysis, on the one hand, researchers can condense large

quantities of complex information into a few groups based on the explicit rules of coding.

Moreover, other research can replicate the results from content analysis, making it

possible to retest the conclusions in the future. In addition, it is useful for "examining

trends and patterns in documents" and providing "an empirical basis for monitoring

shifts in public opinions" as well (Stemler, 2001, p.1). Thus, as "a powerful data

reduction technique," researchers use content analysis extensively to uncover trends

and patterns in the real world (Stemler, 2001, p. 5). Another significant advantage of

content analysis is that its use in combination with advanced statistical tools from the

Statistical Package for the Social Sciences (SPSS) greatly enhances the efficiency and

accuracy of data analysis (Stacks, 2001).

Various studies in the CSR field have used content analysis as their research

method. For example, Capriotti and Moreno (2007) used content analysis to analyze the

level of importance that companies place on the information about corporate

responsibility that they put on their corporate websites, and the level of interactivity with

that information. Based on the 2009 Forbes Global 2,000 list, Nande (2010) presented a

content analysis of website home pages of French and U.S. companies using the

stakeholder approach to CSR. In 2015, Tang, Gallagher and Bie analyzed 50 corporate

websites chosen from the list of 2007 Fortune 500 companies in the United States and

China respectively to explore how leading U.S. corporations compare to leading

Chinese corporations in communicating their CSR activities on corporate websites. Liu

(2015) also used content analysis to see how CSR communication strategies differ

between China and the United States by comparing and contrasting Fortune 500

companies in China and the United States. In general, content analysis is a replicable research method that is appropriate and useful for examining companies' CSR performance across cultures.

The Use of Websites for CSR Communication

A company's website, in a technologically connected world, is the literal face of the whole company. It shows to the public what a company does and what it stands for and reminds us of why information must be communicated effectively on online (Strauss, 2016). Corporations establish an official website because of two main characteristics of the Internet: one is broader exposure to stakeholders and the other is the potential for greater interaction with stakeholders (Liu, 2015).

Previous studies have shown that the Internet has been a significant communication tool for corporations for decades, especially for public relations practitioners and scholars (Liu, 2015). Websites serve as outlets for news release, opportunities for research into publics' websites behaviors and for dissemination of corporate information (Kent & Taylor, 1998). Moreover, websites are also important as two-way relationship-building media. For corporations, websites provide a controlled channel through which they can communicate with stakeholders and for stakeholders, websites provide publics with a channel through which they can better learn about and understand corporations (Kent, Taylor, & White, 2003).

It is a norm today for companies to set up separate CSR sections on their websites to disseminate CSR information, communicate CSR initiatives and interact with publics (Du, Bhattacharya, & Sen, 2010). As a public relations method, CSR websites can display all kinds of CSR achievements without a gatekeeper (Hill & White, 2000).

Furthermore, CSR websites can represent the competitiveness of an organization and promote the image and reputation of an organization (Liu, 2015).

Sampling and Unit of Analysis

The researcher chose 15 matched pairs of Chinese and American corporations each respectively in health-affected industries from Forbes' ranking list of the 2016 world's biggest public company industries including the beverages industry, drug retail industry, food processing industry, food retail industry and pharmaceuticals industry. A one-by-one matching process matched each not company's sales, profits, assets and market value as closely as possible from which the researcher selected 15 pairs of the closest matched corporations, one from the United States and the other from China.

Then the 15 English-language websites of the U.S. companies and the 15 Chinese-language websites of Chinese companies were content analyzed to compare and analyze these websites for similarities and differences related to CSR communications and initiatives. The unit of analysis were found on the corporate headquarters' websites and each program was coded for the variables discussed next in the codebook description.

Codebook Description

The codebook is based first on the theoretical framework proposed by Carroll (1979), Grunig and Hunt's (1984) models. A similar codebook is found in a similar study of CSR communications of Chinese and the U.S. leading corporations (Tang, Gallagher and Bie, 2015). The codebook describes five sections of variables: stakeholders' importance to the CSR programs, communication models of CSR, rationales of CSR, themes of CSR, and tactics of CSR.

Two categories of stakeholders are coded: primary stakeholders and secondary stakeholders. Primary stakeholders include the classes of investors, shareholders, employees, customers, suppliers, and government; and secondary stakeholders consist of non-governmental organizations (NGOs), local community, advocacy groups and religious organizations. Both of these two categories of stakeholders are coded for the number of times any of the classes are mentioned for a particular program.

Three of Grunig's public relations communication models of CSR (one-way communication model, two-way asymmetrical communication models and two-way symmetrical communication model) guided by categorizing the different communication methods used in the websites where corporations interact with publics about the CSR programs are coded. Communication methods such as press releases, CSR annual reports, codes of conduct, brochures, and case studies are counted as one-way communications; feedback forms, CSR videos and surveys are counted as two-way asymmetrical communications; and when corporations respond or engage about CSR activities with their stakeholders in Twitter or Facebook or both posts for the U.S. and in Weibo or WeChat or both posts for China, these are counted as two-way symmetrical communications.

CSR rationales refer to how companies account for the reasons for their CSR activities and programs. Here economic, legal, ethical, and discretionary accounts or mentions are counted as one of the four types of CSR rationales.

CSR themes target particular stakeholders and refer to the different problems or issues for the CSR activities or programs related to the groups of stakeholders. Each education, sports, art and culture, development (poverty reduction), disaster relief,

environment, or health and disability program or activity is counted as representing

community themes. The second target will be consumers and here product quality and

product safety programs or activities are counted as consumer themes. The third

stakeholder target grouping is employees and here employee health and safety,

employee welfare, employee development, and equal opportunity for employees CSR

programs or activities are counted as representing an employee theme. Investors,

suppliers and shareholders are the target for the fourth theme and CSR programs or

activities that include CSR communication in stock information/charts, financial reports,

events and presentations and supplier regulations are counted as the fourth theme.

CSR tactics refer to the very specific development of new collaborations by which

companies' CSR programs or activities are furthered. Here establishing foundations,

creating volunteer programs, working with governments on social programs, partnering

with NGOs, building CSR partnerships with universities, sponsoring events with non-

profits, donating to another CSR organization for a program related to the corporate

programs, establishing recognition or award programs for CSR contributions related to

corporate programs and other new partnerships or organizations developed are counted

as a tactic.

The above-mentioned 59 variables were coded for all CSR programs or activities

based on the presence or absence of the variable observed on corporate websites.

Pretest and Coding Procedure

Before the actual coding began, one pair of the 15 matched pairs of Chinese and

American corporations was selected for pretesting by two coders. One was the

researcher, who also trained the other coder to make sure she understood the purpose

of the study, the coding sheet, and the meaning of every measurement. Using Holsti's

(1969) intercoder reliability formula, overall intercoder reliability was achieved at

92.75%. Next, only one coder (the researcher) coded all 15 matched pairs of

corporations. The coder coded 15 pairs of corporation according to the orders that were

rearranged by computer randomly. The data collection period began on January 26,

2017, and ended on January 31, 2017, lasting for 6 days.

CHAPTER 4
RESULTS

After finishing the data collection, a series of statistical tests were conducted to answer this study's hypotheses and research questions. The Statistical Package for the Social Sciences (SPSS) was used to assist the researcher with data analysis. Overall, the 15 Chinese health-related corporations showed 341 CSR programs or activities on their corporate websites (two Chinese corporations do not have CSR destinations on their webpages, so both of their CSR program totals are 0), and the mean for the 13 Chinese companies with CSR websites was 26.2. The 15 U.S. health-related corporations presented 379 CSR programs or activities on their corporate websites for a mean of 25.2 programs per company.

When the results of Chinese corporations are examined separately, the stakeholder that Chinese corporate websites talked about most was employees (16%), followed by customers (11%) and local communities (10%). CSR annual report (35%) was the one most mentioned in Chinese corporate websites, followed by press release (21%). Regarding CSR rationale, legal rationale (10%) was the one most often mentioned. The CSR theme that Chinese corporate websites mentioned most was education (16%), followed by poverty reduction (15%), environment (14%), disaster relief (10%) and health and disability (10%). The CSR tactics that Chinese corporate websites talked about most was donation (31%), followed by partnership with NGOs (14%) and working with government (13%).

When the results of U.S. corporations are examined separately, the stakeholder that U.S. corporate websites talked about most was local communities (24%), followed by employees (21%), customers (21%) and suppliers (12%). CSR annual report (69%)

was the one most mentioned in U.S. corporate websites, followed by case studies (17%) and code of conduct/ethics (11%). Regarding CSR rationale, legal rationale (12%) was the one most often mentioned, followed by ethical rationale (10%). The CSR theme that U.S. corporate websites mentioned most was environment (28%), followed by health and disability (20%) and education (10%). The CSR tactics that U.S. corporate websites talked about most was partnership with NGOs (44%), followed by sponsorship (20%), donation (17%), working with government (11%) and volunteering (10%).

Differences of CSR Communication Model

The first hypothesis (H1) predicted that Chinese health-related corporations are more likely to show one-way communication methods on their websites while U.S. health-related corporations are more likely to show two-way communication methods. To answer H1, a T-test was conducted and CSR communication models were examined. One-way communication method includes press releases, CSR annual reports, codes of conducts/ethics, brochures and case studies. Two-way communication method includes feedback forms, CSR videos, surveys and social medias (Facebook or Twitter in the U.S or WeChat and Weibo in China). As shown in Table 4-1, the results were not significant. So H1 was not supported.

However, when each variable was examined separately, the results of press releases, CSR annual reports, codes of conducts/ethics and Facebook or Twitter were significant (see Table 4-2). From Table 4-2, it can be seen that 21% (72) of CSR programs or activities were released through press releases on Chinese health-related corporate websites, while only 0.5% (2) of CSR programs or activities were announced through press releases on U.S. health-related corporate websites. On the other hand,

35% (119) of Chinese CSR programs or activities were presented in CSR annual reports on their official websites, versus 69% (262) of U.S. CSR programs or activities. Regarding codes of conducts/ethics, only 2% (7) of Chinese CSR programs or activities versus 11% (42) of U.S. CSR programs or activities mentioned codes of conducts/ethics on their official websites. Only 1.4% (5) U.S. CSR programs or activities used Facebook or Twitter as a method to inform and communicate with publics, while Chinese corporations do not have their Facebook or Twitter links on their websites (see Table 4-3).

Overall, Hypothesis 1 (H1) was not supported. However, U.S. health-related corporations are more likely to use CSR annual reports, codes of conducts/ethics and Facebook or Twitter to announce and communicate their CSR programs or activities on their corporate websites and Chinese corporations are more likely to use press releases to present CSR programs or activities on their corporate websites.

Differences of CSR Rationales

Hypotheses 2 to 5 are related to differences of CSR rationales presented on Chinese and U.S. corporate websites. Hypothesis 2 (H2) stated that Chinese health-related corporations are more likely to provide economic rationale for CSR on their websites than do U.S. corporations. Economic rationale refers to the idea that corporations are responsible to produce and sell goods that society wants in order to make a profit. As shown in Table 4-4, the results were not significant; therefore, hypothesis 2 (H2) was not supported. Chinese health-related corporations (6%) were just as likely to post CSR programs or activities that were related to profit making and interests on their corporate websites as were U.S. corporations (6%).

Hypothesis 3 (H3) predicted that U.S. health-related corporations are more likely to provide legal rationale for CSR on their websites than do Chinese corporations. The legal rationale recognizes that, in addition to economic constrains, corporations are also constrained by laws and regulations. As shown in Table 4-4, the results were not significant. So Hypothesis 3 (H3) was not supported. U.S. health-related corporations (12%) did not provide much more legal requirements and regulations of their CSR programs or activities on their corporate websites than did China (10%).

Hypothesis 4 (H4) predicted that U.S. health-related corporations are more likely to provide ethical rationale for CSR on their websites than do Chinese corporations. Ethical rationale argues business corporations are expected to voluntarily perform other activities and behaviors are not regulated by laws and government based on their adherence to a set of society's ethical or moral standards and principles (Schwartz & Carroll, 2003). As shown in Table 4-4, the results were significantly different. So Hypothesis 4 (H4) was supported. Two percent (7) of Chinese CSR programs or activities mentioned ethical information, while 10% (38) of U.S. CSR programs or activities include ethical rationale when posted on their corporate CSR websites.

Hypothesis 5 (H5) stated that U.S. health-related corporations are more likely than Chinese corporations to provide a rationale that is discretionary for CSR on their websites. Discretionary rationale is the level of highest social expectations to be ethical. As shown in Table 4-4, the results were not significant, and Hypothesis 5 (H5) was not supported. U.S. health-related corporations (0.6%) did not present more discretionary rationale for their CSR programs and activities versus China (0.5%).

Differences of CSR Themes

Hypotheses 6 to 9 are related to differences of CSR themes presented on Chinese and U.S. corporate websites. Hypothesis 6 (H6) stated that U.S. health-related corporations are more likely to provide employee themes or problems for CSR on their websites than do Chinese corporations. Employee themes or problems for CSR include employee health and safety, employee welfare, employee development and equal opportunity for employees. As shown in Table 4-5, the results were not significant. Thus, Hypothesis 6 (H6) was not supported. U.S. health-related corporations (4%) are not more likely to include employee themes or problems in CSR programs or activities on their websites than do Chinese corporations (3%).

Hypothesis 7 (H7) predicted that U.S. health-related corporations are more likely to provide community themes or problems for CSR on their websites than do Chinese corporations. Community themes or problems for CSR include education, sports, art and culture, development (poverty reduction), disaster relief, environment, and health and disability. As shown in Table 4-5, the results were not significant. Therefore, Hypothesis 7 (H7) was not supported. U.S. health-related corporations (10%) are not more likely to provide community themes or problems for CSR on their websites than do Chinese corporations (10%).

However, among these seven community themes, the results of art and culture, disaster relief, environment, and health and disability were significant. From Table 4-6, it can be seen that 3% (10) of Chinese corporate CSR programs or activities contributed to art and culture of community, while U.S. corporations only conducted 1% (4) of their CSR programs or activities related to art and culture. Ten percent (34) of Chinese corporate CSR programs or activities are relevant to disaster relief, while 4% (15) of

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U.S. corporations CSR programs or activities' purposes were to provide disaster relief. Regarding environmental sustainability, 14% (48) of Chinese corporate CSR programs or activities mentioned it while 28% (106) of U.S. corporations CSR programs or activities referred to the environment. U.S. corporations had 20% (76) of CSR programs or activities that focused on physical health problems and disabled people, while China only had less than 10% (34).

Therefore, although Hypothesis 7 (H7) overall was not supported, it can be concluded that Chinese health-related corporations are more likely to provide more CSR programs or activities that were relevant to art and culture and disaster relief themes than do U.S. corporations and U.S. health-related corporations are more likely to provide more CSR programs or activities that were relevant to the environment and health and disability themes than do Chinese corporations.

Hypothesis 8 (H8) predicted that U.S. health-related corporations are more likely to provide customer themes or problems for CSR on their websites than do Chinese corporations. Customer themes or problems for CSR include product quality and product safety. As shown in Table 4-5, the results were not significant. Therefore, Hypothesis 8 (H8) was not supported. U.S. health-related corporations (6%) are not more likely to provide customer themes or problems for CSR on their websites than do Chinese corporations (4%).

Hypothesis 9 (H9) stated that U.S. health-related corporations are more likely to provide supplier themes or problems for CSR on their websites than do Chinese corporations. Supplier themes or problems for CSR include stock information/charts, financial reports, events and presentations, and supplier regulations. As shown in Table

4-5, the results were not significant. Hypothesis 9 (H9), therefore, was not supported. U.S. health-related corporations (2%) are not more likely to provide supplier themes or problems for CSR on their websites than do Chinese corporations (1%).

Differences of Stakeholder Relationships

Research question 1 (Q1) asked about how much more likely are U.S. versus Chinese health-related corporations to mention primary stakeholders than secondary stakeholders on their websites. Primary stakeholders include investors, shareholders, employees, customers, suppliers and government. Secondary stakeholders include non-governmental organizations (NGOs), local communities, advocacy groups and religious organizations. As shown in Table 4-7, the results of primary stakeholders were not significant, but the results of secondary stakeholders were significantly different. Two percent (7) of Chinese corporate CSR programs or activities mentioned their secondary stakeholders, while 7% (27) of U.S. corporate CSR programs or activities focused on secondary stakeholders.

However, when each variable of stakeholders was examined separately, only the results of customers and suppliers for primary stakeholders and local communities for secondary stakeholders were significantly different. As shown in table 4-8, compared to only 11% (38) of Chinese corporate CSR programs or activities, U.S. corporate websites mentioned that 21% (80) of CSR programs or activities were for their customers. Three percent (10) of Chinese corporate CSR programs or activities presented on their websites were beneficial to suppliers, while 12% (45) of U.S. corporate CSR programs or activities mentioned their suppliers. Ten percent (34) of Chinese corporate CSR programs or activities were for local communities, while 24%

(91) of U.S. corporate CSR programs or activities contributed to local communities (see Table 4-9).

Overall, U.S. health-related corporations are more likely to mention secondary stakeholders than do Chinese corporations on their websites. Specifically, U.S. corporate health-related corporations are more likely to mention customers, suppliers and local communities in their CSR programs or activities than do Chinese corporations on their websites.

Differences of CSR Tactics

Research question 2 (Q2) asked about what specific differences and similarities of CSR tactics are found on U.S. versus Chinese health-related corporations' websites. CSR tactics includes foundations, volunteering, work with government, partnership with NGOs, partnership with universities, sponsorship, donation and awards. As shown in Table 4-10, the results of CSR tactics overall were not significant. However, from Table 4-11, it can be seen that the results of partnership with NGOs and sponsorship are significantly different. Fourteen percent (48) of Chinese corporate CSR programs or activities were conducted by cooperating with different NGOs, while approximately 44% (167) of U.S. corporate CSR programs or activities were conducted by collaborating with NGOs. Eight percent (27) of Chinese corporate CSR programs or activities mentioned sponsorship on their CSR webpages, while 20% (76) of U.S. corporate CSR programs or activities mentioned it.

Therefore, among these eight specific tactics, the amount that U.S. and Chinese corporations mentioned partnerships with NGOs and sponsorships was significantly different. U.S. health-related corporations are more likely to mention partnerships with NGOs and sponsorships than do Chinese corporations.

Table 4-1. Average percent of CSR programs for one-way versus two-way communication models for China versus U.S.

Communication	Means and s.d. for China		Means and s.d. for U.S.		t	df	sig.
	mean	s.d.	mean	s.d.			
One-way	0.13	0.10	0.19	0.12	-1.58	27.60	NS
Two-way	0.00	0.01	0.18	0.32	-1.84	14.80	NS

Table 4-2. Average percent of CSR programs for one-way communication for China versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Press releases	China	0.21	0.38		
	USA	0.01	0.02	2.13 (14.05)	0.05
CSR annual report	China	0.35	0.46		
	USA	0.69	0.44	-2.03 (27.94)	0.05
Code of conduct/ ethics	China	0.02	0.04		
	USA	0.11	0.09	-3.47 (18.34)	0.00
Brochures	China	0.00	0.00		
	USA	0.00	0.00	NS (NS)	NS
Case study	China	0.05	0.11		
	USA	0.17	0.22	-1.82 (20.80)	NS
Others	China	0.00	0.00		
	USA	0.00	0.00	NS (NS)	NS

Table 4-3. Average percent of CSR programs for two-way communication for China versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Feedback forms	China	0.01	0.02		
	USA	0.01	0.05	-0.39 (18.54)	NS
CSR videos	China	0.00	0.00		
	USA	0.06	0.12	-1.85 (14.00)	NS
Surveys	China	0.01	0.01		
	USA	0.01	0.02	-0.91 (25.48)	NS
Others	China	0.00	.00000a		
	USA	0.00	.00000a	NS (NS)	NS
Twitter or Facebook	China	0.00	0.00		
	USA	0.01	0.02	-2.45 (14.00)	0.03
Weibo or WeChat	China	0.00	0.01		
	USA	0.00	0.00	1.00 (14.00)	NS
Others	China	0.00	0.01		
	USA	0.01	0.02	-1.10 (21.67)	NS

Table 4-4. Average percent of CSR programs for CSR rationales for China versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Economic	China	0.06	0.08		
	USA	0.06	0.07	-0.03 (26.84)	NS
Legal	China	0.10	0.11		
	USA	0.12	0.10	-0.38 (27.99)	NS
Ethical	China	0.02	0.06		
	USA	0.10	0.07	-3.13 (27.63)	0.00
Discretionary	China	0.00	0.02	-0.14 (27.54)	NS

Table 4-5. Average percent of CSR programs for CSR themes for China versus U.S.

CSR theme	Means and s.d. for China		Means and s.d. for U.S.				
	mean	s.d.	mean	s.d.	t	df	sig.
Employee themes	0.03	0.03	0.04	0.03	-0.41	27.8	NS
Community themes	0.10	0.05	0.10	0.04	-0.09	26.3	NS
Customer themes	0.04	0.05	0.06	0.08	-0.43	23.5	NS
Supplier themes	0.01	0.02	0.02	0.01	-1.11	27.8	NS

Table 4-6. Average percent of CSR programs for CSR community themes for China versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Education	China	0.16	0.11		
	USA	0.10	0.07	1.68 (23.79)	NS
Sports	China	0.05	0.07		
	USA	0.03	0.03	0.97 (18.20)	NS
Art and culture	China	0.03	0.03		
	USA	0.01	0.02	2.09 (20.65)	0.05
Development (poverty reduction)	China	0.15	0.14		
	USA	0.07	0.09	1.81 (22.99)	NS
Disaster relief	China	0.10	0.08		
	USA	0.04	0.05	2.59 (23.24)	0.02
Environment	China	0.14	0.13		
	USA	0.28	0.18	-2.43 (25.27)	0.02
Health and disability	China	0.10	0.10		
	USA	0.20	0.17	-2.04 (22.45)	0.05
Others	China	0.06	0.06		
	USA	0.10	0.15	-1.17 (18.50)	NS

Table 4-7. Average percent of CSR programs for stakeholder relationships for China versus U.S.

Stakeholders	Means and s.d. for China		Means and s.d. for U.S.				
	mean	s.d.	mean	s.d.	t	df	sig.
Primary	0.06	0.05	0.10	0.07	-1.83	26.6	NS
Secondary	0.02	0.03	0.07	0.04	-3.25	26.2	0.00

Table 4-8. Average percent of CSR programs for primary stakeholders for China versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Investors	China	0.02	0.04		
	USA	0.02	0.06	-0.20 (23.13)	NS
Shareholders	China	0.01	0.03		
	USA	0.01	0.02	-0.13 (26.21)	NS
Employees	China	0.16	0.17		
	USA	0.21	0.12	-0.92 (24.61)	NS
Customers	China	0.11	0.13		
	USA	0.21	0.15	-1.98 (27.68)	0.06
Suppliers	China	0.03	0.04		
	USA	0.12	0.13	-2.41 (16.17)	0.03
Government	China	0.04	0.11		
	USA	0.04	0.12	0.10 (27.58)	NS
Others	China	0.00	0.00		
	USA	0.02	0.09	-0.96 (14.04)	NS

Table 4-9. Average percent of CSR programs for secondary stakeholders for China
            versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Non-governmental organizations (NGOs)	China	0.00	0.00		
	USA	0.03	0.09	-1.30 (14.00)	NS
Local communities	China	0.10	0.13		
	USA	0.24	0.12	-3.18 (27.89)	0.00
Advocacy groups	China	0.00	0.00		
	USA	0.00	0.01	-1.00 (14.00)	NS
Religious organizations	China	0.00	0.00		
	USA	0.00	0.00	NS (NS)	NS
Others	China	0.00	0.02		
	USA	0.01	0.02	-0.05 (27.85)	NS

Table 4-10. Average percent of CSR programs for CSR tactics for China versus U.S.

	Means and s.d. for China		Means and s.d. for U.S.				
	mean	s.d.	mean	s.d.	t	df	sig.
CSR tactics	0.11	0.07	0.15	0.04	-1.95	22.37	NS

Table 4-11. Average percent of CSR programs for CSR tactics for China versus U.S.

Variables	Country Category	Mean	Std. Deviation	T value (df)	Sig
Foundations	China	0.06	0.08		
	USA	0.05	0.07	0.41 (27.41)	NS
Volunteering	China	0.09	0.11		
	USA	0.10	0.07	-0.29 (22.71)	NS
Work with government	China	0.13	0.16		
	USA	0.11	0.11	0.38 (24.67)	NS
Partnership with NGOs	China	0.14	0.12		
	USA	0.44	0.13	-6.39 (27.55)	0.00
Partnership with universities	China	0.06	0.05		
	USA	0.09	0.11	-0.88 (18.40)	NS
Sponsorship	China	0.08	0.05		
	USA	0.20	0.10	-3.91 (21.04)	0.00
Donation	China	0.31	0.25		
	USA	0.17	0.13	1.90 (21.25)	NS
Awards	China	0.02	0.06		
	USA	0.06	0.06	-1.78 (27.83)	NS
Others	China	0.03	0.05		
	USA	0.11	0.08	-2.98 (23.96)	0.01

CHAPTER 5
DISCUSSION

The concept of corporate social responsibility (CSR) originated from the United

States, and it did not become a prominent development or topic in Chinese academic

and policy forums until about 2003 (Wang, n.d.). To some extent, as in other developing

countries, CSR in China is still at the very early stages. In order to see the differences of

CSR communication between these two countries, this study examined the elements

displayed in the CSR websites of 30 selected companies (15 for each country) by

analyzing the CSR/sustainability/responsibility websites' content.

Summary of the Results and Recommendations

Looking at the above results, indeed, there are some differences in almost every

CSR aspect (stakeholders, communication models, rationales, themes and tactics)

between the United States corporations and Chinese corporations. Although overall

U.S. corporations (379) did more CSR programs or activities and provide more

information on their websites than do Chinese corporations (341), the average of CSR

programs for Chinese corporations (26.2) are higher than U.S. corporations (25.2). And

both countries have some room for improvement.

Previous research indicated that Chinese corporations frequently used one-way

communication models, such as CSR annual reports, codes of conduct and case

studies, and they appeared to lack awareness of the importance of the research

findings regarding two-way communication with their stakeholders, thus the U.S.

Fortune 500 companies tended to exhibit more two-way communication methods on

their CSR webpages than do their counterparts in China (Liu, 2015). However, based

on the findings of this study, both countries were more likely to use one-way

communication methods to present their CSR programs on the websites. The reason

why these results were different from Liu (2015) may be because this study included

smaller number of companies and studied health-related companies instead of all types

of organizations. The most commonly used method for both countries is CSR annual

reports (35% for China versus 69% for the U.S). A CSR annual report is the most

straightforward way to tell publics and stakeholders about what the company has done

for common goods in the past year. Moreover, a growing number of companies see

CSR annual reports as a means to drive greater innovation through their businesses

and products to create a competitive advantage in the market ("The benefits of", n.d.).

Governments, businesses and stakeholders all directly benefit from it, and the positive

impact on social, environmental and human rights issues is evident ("The benefits of",

n.d.).

After analyzing 13 Chinese corporations CSR webpages (and excluding 2

companies that did not show CSR programs on their websites), the researcher identified

a concern as only 3 or 4 Chinese companies listed without any detailed description

specifically what they did on their CSR webpages. For example, Kweichow Moutai, one

of the most famous liquor companies in China, had 74 CSR programs on its website.

However, more than 20 of 74 just had one sentence there, talking about how managers

from different branch companies organized all employees to plant trees. Planting trees

is a reflection of environmental protection and there are no laws or regulations to

enforce them to do that, so it is counted as CSR activities. However, the problem is the

description is too general and with so many programs about planting trees, this may

create a belief that this company focuses on quantity over quality of CSR programs or activities and takes social responsibility not very seriously.

Another challenge is about two-way communication methods. Both China and the United States rarely post two-way communication methods to communicate with their publics. There is no doubt that U.S. companies are more likely to use Facebook and Twitter than do Chinese corporations because the Chinese government has blocked these kinds of social media in China. However, just 1.4% (5) of U.S. CSR programs mention them.

Corporations should consider taking more advantage of social media as it is increasingly becoming one of the most influential platforms in the world. According to a statistical report released in Statista (2017), Facebook was the first social network to surpass 1 billion registered accounts and currently sits at 1.87 billion monthly active users, and WeChat is one of the leading social networks worldwide, placing fifth in number of active users. Therefore, corporations should consider paying more attention to social media on CSR websites. One or two people could be assigned to administrate corporate official social network accounts and post CSR messages, communicate with publics and answer questions every day.

According to previous studies, results showed that Chinese people were more materialistic and pragmatic so they paid more attention to economic rationale than Americans (Burton, Farh & Hegarty, 2000; Wang & Chaudhri, 2009). However, based on the findings of this study, in terms of economic rationale being apparent on CSR websites, there is no major difference between Chinese corporations (6%) and U.S. corporations (6%). In fact, among these four CSR rationales (economic, legal, ethical

and discretionary rationales), it was ethical rationale (2% for China versus 10% for U.S.)

that was different between the two countries; however, it was not the most emphasized

rationale on either country's CSR website. Legal rationale is the one most often

mentioned by both U.S. and Chinese corporate websites. Ten percent (34) of Chinese

CSR programs and 12% (45) of U.S. CSR programs mentioned it. Corporations may

earn more trust from publics and stakeholders and increase their reputation by showing

their CSR programs or activities in accordance with national laws or regulations,

especially in China. The Communist Party of China (CPC) is the sole governing party of

China, so every individual, community and group must obey its order.

Regarding CSR themes, as previous research indicated, Chinese corporations

lacked emphasis on environmental responsibility (Baughn, Bodie & McIntosh, 2007).

The results showed that U.S. companies paid more attention to the environment (14%

for China versus 28% for U.S.) than do Chinese companies on the CSR websites.

Environmental problems, especially air pollution, are a global big issue, and it is growing

worse in urban areas across much of the globe, hitting the poorest city dwellers hardest

and contributing to a wide range of potentially life-shortening health problems, from

heart disease to severe asthma (Mooney & Dennis, 2016).

In the U.S., the region with the highest level of particle pollution (PM 2.5) is Los

Angeles, California, according to the American Lung Association (2016). It sees an

average of 47 days a year when air quality hits "unhealthy" levels (Klplan, 2015).

However, 99.9% of the eastern half of China has a higher annual average for small

particle haze. In other words, nearly everyone in China experiences air that is worse for

particulates than the worst air in the US (The Guardian, 2015). Air pollution is

responsible for killing 1.6 million Chinese a year, about one sixth of all the premature deaths in the country (Klplan, 2015). Therefore, compared to the U.S., China needs to solve environmental problems urgently. Chinese corporations should conduct more CSR programs or activities relevant to the environment. For example, corporations can organize their employees to participate in some environmental protection activities, spread environmental sustainability concepts in local communities, or improve their own production pattern to cultivate and develop green production and green consumption so that they can promote and enlarge the green supply and green demand.

The theme that Chinese corporations paid more attention to than do the U.S. corporations was disaster relief (10% for China versus 4% for U.S). It was often combined with donations. Natural disasters occur frequently in China due to its unique and complex geographical environment, such as the snowfall disaster of Hunan province, Wenchuan earthquake of Sichuan province in 2008, serious droughts in southern areas of China in 2009, Yushu earthquake and Zhouqu mudslide of Gansu province in 2010 and the explosion in Tianjin in 2015. Under these circumstances, almost all Chinese corporations reach out to help the people in the stricken area. Collaborating with the Red Cross, companies donated money, clothes, even blood to victims. In addition, employees were encouraged to be volunteers in disaster areas.

Chinese corporations are more likely to conduct CSR programs of disaster relief because on one hand, disaster relief responses from the government calls that "it is everyone's responsibility that should reach out to those people who are in need when disaster strikes". On the other hand, it is a direct reflection of being ethical. There are no national laws or regulations to enforce corporations to donate relief supplies and money

to disaster areas. Therefore, it is the easiest way to show publics and stakeholders that they are taking social responsibility seriously and giving back to the society.

Another difference of a CSR themes was for health and disability. U.S. corporations are more likely than Chinese corporations to conduct health and disability CSR programs (10% for China versus 20% for U.S). U.S. companies paid more attention to healthy and active lifestyles. For example, Kellogg, emphasized about removing artificial colors and favors from products and reducing sugar and sodium on its website. It also shared nutrition information so that consumers can make intelligent food choices. No doubt, U.S. corporations conducted such CSR programs probably because of serious obesity issues and their consumers need healthy food. However, none of Chinese corporations had such CSR programs on their websites. Instead, Chinese corporations only focused on food quality and safety, which may have had something to do with frequent food scandals in the Chinese food industry.

According to previous research, Welford (2005) found that Asian corporations did much less for their employees than their counterparts in Europe and North America, especially concerning fair wages and equal opportunities for different levels of employees. However, from the average number of CSR programs that were relevant to employee themes, it can be seen that both of China and U.S. paid little attention to their employees on their CSR websites. Employees are important to businesses because they enable those businesses to operate and offer valuable knowledge that helps businesses become successful. Without employees, a company is limited in its ability to provide good customer service and realize its future goals. Unfortunately, their importance is often overlooked on CSR websites.

The thing U.S. corporate websites talked about least was employee welfare, only 1% of their CSR programs focused on that. However, a satisfied employee is the key ingredient for progress of every organization and the concept of employee welfare was and will always a part of organizational efficiency (Rao, Patro & Raghunath, 2015). Corporations can motivate employees and ensure increased productivity by providing employee welfare CSR programs. Employee welfare includes more than salary. It may include monitoring of working conditions, creation of industrial harmony through infrastructure for health, and industrial relations and insurance against disease, accidents and unemployment for the workers and their families.

Chinese corporations gave little attention to equal opportunity for employees as only 1% of their CSR programs focused on that. Actually, gender inequalities permeate many aspects of the employment situation in China. Although the Chinese government has made consistent efforts to prohibit gender discrimination in the workplace by creating constitutional provisions and legislation that promote gender equality, the practical influence that these laws have exerted on society and employers has been limited (Zeng, 2007). Today, discrimination against women is still among the most flagrant issues in China's labor market. Chinese women have consistently reported practices such as "preferences in hiring men . . . unfair dismissals, periodic employment plans, earlier retirement ages for women, wage discrepancies, and outright sexual harassment" (Zeng, 2007).

Moreover, the bias against short people is pervasive and systematic in China. Based on a deeply rooted belief that being tall is a symbol of popularity and capability, many employers impose willful and unreasonable height requirements for jobs, ignoring

the job-relatedness factors. In other words, if unable to meet an employer's height requirement, many applicants are deprived of even the opportunity to interview; no matter how qualified they may be (Zeng, 2007).

Employment discrimination has been a big problem for a long time in China. It is ubiquitous in the society even today and very few Chinese corporations emphasize equal opportunity for their employees. Now, corporations should focus on this problem. For example, corporations can develop relevant policies to eliminate discrimination and emphasize equality, or they can organize some activities to increase social awareness of the right of equality both inside and outside the company.

With regard to stakeholder relationships, U.S. corporations are more likely than Chinese corporations to conduct programs for customers, suppliers and local communities (11%, 3% and 10% respectively for China versus 21%, 12% and 24% for U.S). From the statistics, it can be seen that Chinese corporations did not discuss the local community because only 10% of Chinese CSR programs target a local community. However, the local communities that surround retail outlets, production plants and all forms of business have a very large influence on an enterprise's success or failure. Therefore, corporations have to involve them into their CSR campaigns.

The biggest difference of CSR tactics between Chinese and U.S. corporations is partnership with NGOs, which was not consistent with previous research that found American corporations were more likely to emphasize volunteering than Chinese business corporations were (Baughn, Bodie & McIntosh, 2007). Forty-four percent of U.S. CSR programs versus 14% of Chinese CSR programs were collaborating with NGOs. When companies work together, they can create something bigger than they

would alone (Howard, 2014). Furthermore, NGOs can help corporate businesses to understand their social impact. In the 2014 C&E Corporate-NGO Partnerships Barometer, 87% of corporate respondents stated that corporate-NGO partnerships have improved business understanding of social and environmental issues; 59% stated that their business practices have been changed for the better as a result (Howard, 2014). Therefore, Chinese corporations should consider conducting their CSR campaigns by collaborating with NGOs because they can also benefit from their partners.

Limitations and Future Research

Several limitations exist in this study. First, because this study focused on the elements displayed in the CSR websites of 30 selected corporations (15 for each country) by analyzing the CSR/sustainability/responsibility website's content, only information disclosed by health-related corporations on the CSR websites was observed and analyzed. It is possible, however, that some health-related corporations implemented such CSR programs but did not announce this online.

Next, this study only investigated large health-related corporations' behavior, so the research results of this study cannot be extrapolated to all U.S. and Chinese health-related corporations. In addition, this study only examined health-related corporations' CSR programs or activities at one point of time, but companies' CSR programs are updated frequently.

The investigation of health-related corporations' stakeholder relationship management was not profound and comprehensive enough. This study tested whether health-related corporations mentioned them on the CSR websites not the entire corporate website and how they prioritized their stakeholder groups but it did not

investigate how they balanced conflicting stakeholder interests. Future research should analyze health-related corporations' stakeholder relationship management in depth.

Then, content analysis alone is not the only way to fully understand health-related corporations' attitude and behavior in conducting CSR programs or activities. Surveying or interviewing health-related corporations' CSR managers or executives could extract more information than content analysis and correct some of the limitations of this study. For example, by interviewing CSR managers or executives, the researcher would learn whether all CSR programs or activities were shown on CSR websites.

In conclusion, with the rapid development of technologies, and the corresponding changes wrought on people's lives, corporate social responsibility (CSR) may become even more critical in the future than it is now. Thus, more research is needed in this area, and it is hoped this study may give other China researchers some inspiration.

APPENDIX A
15 CHINESE FOOD AND HEALTH-RELATED CORPORATIONS ON FORBES'
RANKING LIST OF THE 2016 WORLD'S BIGGEST PUBLIC COMPANY INDUSTRIES

number	Name of company
101	Kweichow Moutai
102	Wuliangye Yibin
103	Jiangsu Yanghe Brewery
104	Shanghai Pharmaceuticals
105	WH Group
106	Guangdong Wens Foodstuffs Group
107	Inner Mongolia Yili
108	Uni-President
109	Want Want China
110	China Mengniu Dairy
111	New Hope Liuhe
112	Sun Art Retail Group
113	China Resources Enterprise
114	Sinopharm Group
115	Kangmei Pharmaceutical

APPENDIX B
15 U.S. FOOD AND HEALTH-RELATED CORPORATIONS ON FORBES' RANKING LIST OF THE 2016 WORLD'S BIGGEST PUBLIC COMPANY INDUSTRIES

number	Name of company
201	Constellation Brands
202	Coca-Cola Enterprises
203	Brown-Forman
204	Rite Aid
205	Kellogg
206	Hormel Foods
207	Campbell Soup
208	JM Smucker
209	Hershey
210	McCormick
211	Ingredion
212	Whole Foods Market
213	Supervalu
214	Mylan
215	Zoetis

Codebook					
Coder's name:					
Corporation's name:					
Corporation's website:					
Category	Classification	No.	Variables	Program 1	Program 2
Stakeholders	Primary stakeholders	1	Investors		
		2	Shareholders		
		3	Employees		
		4	Customers		
		5	Suppliers		
		6	Government		
		7	Others		
	Secondary stakeholders	8	Non-governmental organizations (NGOs)		
		9	Local communities		
		10	Advocacy groups		
		11	Religious organizations		
		12	Others		
CSR Communication models	One-way communication	13	Press releases		
		14	CSR annual report		
		15	Code of conduct/ ethics		
		16	Brochures		
		17	Case study		

		18	Others		
	Two-way asymmetrical communication	19	Feedback forms		
		20	CSR videos		
		21	Surveys		
		22	Others		
	Two-way symmetrical communication	23	Twitter or Facebook		
		24	Weibo or WeChat		
		25	Others		
CSR rationales		26	Economic		
		27	Legal		
		28	Ethical		
		29	Discretionary		
CSR themes	Communities	30	Education		
		31	Sports		
		32	Art and culture		
		33	Development (poverty reduction)		
		34	Disaster relief		
		35	Environment		
		36	Health and disability		
		37	Others		
	Consumers	38	Product quality		
		39	Product safety		
		40	Others		
	Employees	41	Employee health and safety		

		42	Employee welfare		
		43	Employee development		
		44	Equal opportunity for employees		
		45	Others		
	Investors/Suppliers/Shareholders	46	Stock information/chart		
		47	Financial reports		
		48	Events and presentations		
		49	Supplier regulations		
		50	Others		
CSR tactics		51	Foundations		
		52	Volunteering		
		53	Work with government		
		54	Partnership with NGOs		
		55	Partnership with universities		
		56	Sponsorship		
		57	Donation		
		58	Awards		
		59	Others		

1. **Unit of analysis**: Different or distinguishable CSR programs or activities found on the corporate headquarters' websites.

2. **Coder's name**: Write your name in the coding form.

3. **Corporation's name**: Fill in the corporation's full name starting with 1 and ascending. Chinese corporations will be written both in Chinese and in English.

4. **Corporation's website**: Enter the organization's URL from its homepage.

Overall Instruction: all 59 variables will be coded for their presence or absence. To code for their presence or absence, circle "1" if the variable is presented on the website; circle "0" if it is not.

Stakeholders

Primary stakeholders: are those who have formal or official contractual relationships with the corporation and who can directly affect a corporation's survival, including investors, shareholders, employees, customers, suppliers, government and others. Code "1" if the corporations' website programs mention these stakeholders.

Secondary stakeholders: are those who have no such contractual relationships with the corporation and who are not viewed as essential for its survival, including non-governmental organizations (NGOs), local community, advocacy groups and religious organizations. Code "1" if the corporations' websites mention these stakeholders or the specific name(s) of each stakeholder.

CSR Communication models

One-way communication model: communication from the organization to its stakeholders. The most common communication methods are press releases, CSR

annual reports, codes of conduct, brochures, case studies and others. Code "1" if the corporations' websites have these communication methods.

Two-way asymmetrical communication model: communication flowing to and from the publics, which means corporations provide a platform for publics to share their thoughts. But corporations will not respond to publics. The most common communication methods are Feedback forms, CSR videos, surveys and others. Code "1" if the corporations' websites have these communication methods.

Two-way symmetrical communication model: Corporations create a dialogue and interact with stakeholders. The most common communication methods are social media, such as Twitter or Facebook in the U.S. and Weibo or WeChat in China. Code "1" if the corporations' websites have these communication methods

CSR rationales

How companies account for the reasons of their CSR engagement.

Economic rationale: the idea that corporations is responsible to produce and sell goods that society wants in order to make a profit. Code "1" if the corporations' CSR programs website gives information like sales of product and profit information.

Legal rationale: corporations are constrained by laws and regulations. Code "1" if the corporations' CSR program website gives information about government laws or regulations.

Ethical rationale: business corporations are expected to voluntarily perform some activities and behaviors based on their adherence to a set of society's ethical or moral standards and principles, but which are not regulated by laws and government. Code "1" if the corporations' websites give information about transparency, fairly promotion

opportunity, diversity of employees, no-layoffs policies, overtime-working polities and others.

Discretionary rationale: The level of highest social expectations to be ethical. Corporations voluntarily assume an active role in solving social problems. Code "1" if the corporations' websites give information about making philanthropic contributions, providing work-centered day-care for working mothers, providing employees with benefits that go above and beyond requirements, furthering women's and minority rights and others.

<u>**CSR themes**</u>

Any issues often organized around various stakeholders who corporations believe they need to satisfy, or which the companies choose to focus on.

Communities: Code "1" if the corporations' websites mention education, sports, art and culture, development (poverty reduction), disaster relief, environment, and health and disability programs.

Consumers: Code "1" if the corporations' websites mention product quality and product safety programs.

Employees: Code "1" if the corporations' websites mention employee health and safety, employee welfare, employee development, and equal opportunity for employees.

Investors/Suppliers/Shareholders: Code "1" if the corporations' websites mention stock information/charts, financial reports, events and presentations related to Investors/suppliers/shareholders and supplier regulations.

<u>**CSR tactics**</u>

The activities that corporations do when they contribute to above discussed different themes of CSR. Code "1" if the corporations' websites mention establishing foundations, creating volunteer programs, working with governments on social programs, partnering with NGOs, building CSR partnerships with universities, sponsoring events with non-profits, donating to another CSR organization for a program related to the corporate programs, or establishing recognition or award programs for CSR contributions related to corporate programs.

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