

**Yang Zhang**

*Lecturer, School of Economics and Management,  
Henan Institute of Science and Technology, China;  
Ph.D. Student, Department of Accounting and Taxation, Sumy  
National Agrarian University  
ORCID: <https://orcid.org/0000-0002-1257-4007>*

**Yang Yang**

*Department of Construction Engineering,  
Xinxiang Vocational and Technical College, Xinxiang, China;  
Ph.D. Student,  
Sumy National Agrarian University  
ORCID: <https://orcid.org/0000-0002-5052-019X>*

**Kuan Zhang**

*Ph.D. Student, Department of Economic,  
Sumy State University  
ORCID: <https://orcid.org/0000-0002-3992-0838>*

**Ян Чжан**

*викладач,  
Школа економіки та управління,  
Хенанський інститут науки та технологій, Китай;  
аспірант кафедри обліку та оподаткування  
Сумського національного аграрного університету  
ORCID: <https://orcid.org/0000-0002-1257-4007>*

**Ян Ян (Китай)**

*кафедра будівельної інженерії,  
Сінсянський професійно-технічний коледж, Китай;  
аспірант  
Сумського національного аграрного університету  
ORCID: <https://orcid.org/0000-0002-5052-019X>*

**Куан Чжан**

*аспірант кафедри економіки,  
Сумського державного університету  
ORCID: <https://orcid.org/0000-0002-3992-0838>*

## A CROSS-CULTURAL EXAMINATION OF CORPORATE SOCIAL RESPONSIBILITY FRAMEWORKS: CONTRASTING PARADIGMS IN CHINA AND THE WEST

**Summary. Purpose:** This study explores the unique characteristics of Corporate Social Responsibility (CSR) in China, contrasting them with Western CSR frameworks to provide a comprehensive understanding of China's distinct approach to CSR. **Design/methodology/approach:** The research utilizes a cross-cultural examination of CSR practices, drawing on empirical data and literature to identify key dimensions unique to Chinese CSR. It incorporates qualitative analysis of CSR reports and stakeholder interviews to highlight the socio-cultural, economic, and regulatory factors influencing CSR in China. **Findings:** The study identifies several unique dimensions of CSR in China, including good faith, employment, social stability and progress, and patriotism. These dimensions reflect China's cultural values, historical context, and governmental influence. Chinese CSR practices emphasize business ethics, job creation, social harmony, and national development, differing significantly from the profit-driven and shareholder-focused CSR models prevalent in the West. **Research limitations/implications:** The study's findings are based on data from specific regions and may not be universally applicable across all of China. Further research is needed to explore CSR practices in different types of Chinese firms and regions to validate these dimensions. **Practical implications:** For multinational corporations operating in China, understanding these unique CSR dimensions can enhance their engagement strategies, aligning their practices with local expectations and regulatory requirements. **Social implications:** The study highlights the role of CSR in addressing social issues in China, such as employment and social stability, providing insights into how corporations can contribute to societal well-being in a rapidly developing economy. **Originality/value:** This research contributes to the global discourse on CSR by elucidating the distinctive characteristics of Chinese CSR. It underscores the importance of localized approaches to CSR, enhancing cross-cultural understanding and fostering more effective international business practices.

**Keywords:** Corporate Social Responsibility, China, cross-cultural study, good faith, employment, social stability, patriotism, business ethics, environmental protection.

**Introduction.** Corporate Social Responsibility (CSR) has emerged as a vital concept in the global business environment, shaping how corporations engage with their stakeholders and contribute to societal well-being. While Western perspectives on CSR have been extensively studied, the unique characteristics of CSR in China have garnered increasing academic attention. China's rapid economic growth, coupled with its distinct cultural, historical, and regulatory contexts, has resulted in a CSR paradigm that differs significantly from Western models (Du et al., 2014; Huang et al., 2024; Zhang et al., 2024).

This study aims to explore the indigenous characteristics of Chinese CSR, highlighting how cultural values, government policies, and social dynamics shape corporate behavior in China. Unlike the primarily profit-driven motives seen in many Western corporations, Chinese companies often integrate broader social and national goals into their CSR strategies. This integration reflects China's unique socio-economic landscape, where issues such as employment, social stability, and national development play pivotal roles.

One of the key dimensions of Chinese CSR is the emphasis on good faith, which requires corporations to operate with integrity, honor contracts, and provide genuine products at fair prices. This dimension underscores the importance of business ethics and trustworthiness, which are deeply rooted in Chinese cultural values. Additionally, the focus on employment, social stability, and progress highlights the societal responsibilities that Chinese corporations are expected to fulfill, reflecting the government's role in addressing social issues through corporate actions (Ali et al., 2024; Beugelsdijk et al., 2018; Chua, 2013; Luo et al., 2024; Sun, Lin, et al., 2023).

Furthermore, the distinct focus on environmental protection and technological innovation as part of economic responsibility illustrates China's strategic priorities in sustainable development and modernization. Legal compliance in Chinese CSR also includes a strong emphasis on tax contributions, showcasing the government's expectation for corporations to support national fiscal health (Mao et al., 2024; Su, 2019; Sun, Cao, et al., 2022; Sun, Guo, et al., 2023).

By examining these unique aspects, this study provides valuable insights into the evolving nature of CSR in China and its implications for both Chinese and international businesses. Understanding these indigenous characteristics can help multinational corporations better navigate the Chinese market and contribute to more effective and culturally sensitive CSR practices.

This paper builds on the existing literature and empirical data to offer a comprehensive analysis of Chinese CSR, contributing to the broader discourse on global CSR practices and highlighting the need for localized approaches to corporate responsibility. Through this exploration, we aim to enrich the understanding of CSR in different cultural and regulatory environments, fostering a more nuanced and inclusive view of corporate ethics and social engagement.

**Paper Objective.** The objective of this study is to delve into the distinctive characteristics of Corporate Social Responsibility (CSR) in China and compare them with the established CSR frameworks in Western countries. By employing a cross-cultural analysis, this research aims to elucidate how cultural values, historical contexts, and regulatory environments shape CSR practices in China. Through comprehensive qualitative analysis, including the review of CSR reports and stakeholder interviews, the study seeks to highlight the socio-cultural, economic, and regulatory factors that influence Chinese CSR. Ultimately, this research aspires to contribute to the global understanding of CSR by providing insights into the unique aspects of Chinese CSR and fostering a more nuanced and culturally sensitive approach to international business practices.

**Methodology.** This study employs a mixed-methods approach, primarily relying on comprehensive literature reviews and analysis of regulatory frameworks to explore the unique characteristics of Corporate Social Responsibility (CSR) in China. By synthesizing insights from existing academic literature and legal documents, the research aims to identify the distinct dimensions of Chinese CSR and contrast them with Western CSR paradigms.

In addition to the literature review, qualitative data was gathered through interviews with key stakeholders, including corporate executives, CSR managers, and policy makers. These interviews provided deeper insights into the practical implementation and cultural influences on CSR practices within Chinese corporations. The integration of these qualitative insights with the findings from the literature review ensures a robust understanding of how socio-cultural, economic, and regulatory factors shape CSR in China.

### **China's Distinctive Sociocultural and Philosophical Underpinnings: Implications for Corporate Social Responsibility**

With a rich and enduring civilization spanning over five millennia, China boasts a unique sociocultural and philosophical tapestry that has profoundly shaped its worldviews, value systems, and institutional frameworks. At the core of this tapestry lie two of the most influential philosophical traditions in Chinese history: Confucianism and Daoism. These ancient schools of thought have exerted a profound and lasting influence on the social, political, and legal perceptions that have permeated Chinese society for centuries (Carmine & De Marchi, 2023; Sun, Guo, et al., 2022).

Confucianism, with its emphasis on virtues such as filial piety, propriety, and social harmony, has instilled a deep reverence for hierarchical relationships, collective interests, and the maintenance of social order. These values have fostered a strong sense of collectivism and a prioritization of societal welfare over individual rights, shaping the way Chinese society perceives and approaches social responsibilities (Cao et al., 2023; Fu et al., 2022; Huang et al., 2024).

Complementing Confucianism, Daoism's teachings of living in harmony with nature, embracing simplicity, and seeking balance have imbued Chinese culture

with a holistic and long-term perspective on human-environment interactions. This philosophical tradition has influenced Chinese attitudes towards sustainable development and the preservation of ecological equilibrium, which are increasingly relevant in the context of corporate social responsibility (CSR) (Huang et al., 2024).

Layered upon these ancient philosophical foundations is the more recent introduction of Communism and Socialism, which further reshaped the nation's socioeconomic and political landscape. The principles of egalitarianism, state-led development, and the primacy of collective interests have been deeply ingrained in Chinese institutions and governance structures, shaping the country's approach to economic and social policies, including those related to CSR (Cao et al., 2023).

This unique amalgamation of philosophical traditions, political ideologies, and institutional frameworks has differentiated China's perceptions and practices from those of the West, where individualism, democratic governance, and market-driven economies have been more prevalent. In the realm of CSR, these contrasting contexts have led to divergent conceptualizations, priorities, and implementation strategies.

As China continues to rise as an economic powerhouse on the global stage, it becomes increasingly important to examine how these deep-rooted sociocultural and philosophical underpinnings influence the country's approach to CSR. Unpacking the nuances and idiosyncrasies of the Chinese CSR paradigm is crucial for fostering cross-cultural understanding, facilitating effective stakeholder engagement, and promoting sustainable and responsible business practices that resonate with the unique Chinese context (Khan, Naiping, et al., 2023; Khan, Zhu, et al., 2023).

Within this intricate tapestry of ancient wisdom, political ideologies, and contemporary realities, an in-depth investigation of China's CSR frameworks becomes a compelling avenue for scholarly inquiry. By contrasting the Chinese approach with its Western counterparts, this study aims to shed light on the multifaceted factors that shape CSR perceptions and practices, ultimately contributing to a more nuanced and globally inclusive understanding of corporate social responsibility (Ervits, 2021).

Scholarly discourse on China's corporate social responsibility (CSR) landscape abounds with examples showcasing unique approaches, distinct from Western CSR practices, in the realm of responsible corporate governance. Chinese companies, as evidenced by these examples, exhibit CSR priorities that diverge from global norms. This deviation can primarily be attributed to the unique institutional context prevailing in China, markedly different from the more established CSR regulatory frameworks observed in the US and Europe. Notably, the pervasive influence of the government across all facets of economic development, including CSR standards, stands out as a crucial national characteristic (Ervits, 2021; Zhao, 2014).

One significant driver shaping CSR in China is the regulatory framework and overarching policies such as the concept of a "Harmonious Society," introduced in 2005. Analysts argue that this concept has evolved into a guiding principle for the Chinese Communist Party, serving as a response to the looming threat of social instability. This instability, often highlighted by local unrest stemming from environmental and social concerns, underscores the imperative for the Party to prioritize CSR initiatives. The government, in its pursuit of a "Harmonious Society," finds a clear incentive in promoting CSR activities, particularly within state-owned enterprises (SOEs), as instruments to bolster state power (Wang & Juslin, 2009).

In this context, it's evident that certain stakeholders, notably the state, wield considerable influence, shaping the overarching patterns of CSR behavior at the national level. Case studies suggest that external pressures from communities, consumers, and peer companies play a relatively minor role as incentive mechanisms for CSR-related activities in China. The dominance of the state in defining CSR practices has led to a lack of multi-stakeholder dialogue, further emphasizing the centralized nature of CSR governance in China (Du et al., 2014; Zhang et al., 2024).

Cultural traditions also play a significant role in shaping CSR practices in China. The concept of the "Confucian Firm," discussed in scholarly works, represents a cultural legacy that may conflict with the profit-driven ethos prevalent in China's rapidly growing economy. Additionally, the intricate social network known as "guanxi" influences economic, social, and ethical dimensions of business conduct, thereby impacting CSR practices (Beugelsdijk et al., 2018; Chua, 2013).

Furthermore, differences in linguistic and stylistic conventions, as highlighted by studies analyzing CSR reports, underscore the distinctiveness of Chinese CSR practices compared to those in the US or EU. China's developmental challenges, characterized by institutional instability, underscore the prominence of (Wang & Juslin, 2009)philanthropy as a CSR practice. Philanthropy often supersedes other CSR initiatives, particularly in the absence of explicit regulations, weak enforcement mechanisms, and prevalent corruption.

Overall, Chinese CSR practices, as reflected in CSR reports, exhibit notable disparities compared to Western counterparts due to the unique regulatory and institutional landscape. The emphasis on philanthropy and the influence of cultural legacies further distinguish Chinese CSR practices, positioning them within a contextually complex framework that warrants careful consideration.

**Differences in Corporate Social Responsibility (CSR) in China: An Analytical Overview.** In the comparative study of Corporate Social Responsibility (CSR) between Western and Chinese contexts, several unique dimensions of CSR in China stand out, emphasizing the distinct cultural, economic, and regulatory environment that shapes CSR practices in



the region (Ervits, 2021). The highlighted aspects in the table provide a comprehensive view of these differences:

**1. Economic Responsibility:**

– **Western CSR:** Focuses broadly on creating wealth and profit, providing valuable products and services, ensuring corporate sustainability, and fostering economic growth and efficiency.

– **China's CSR:** While also emphasizing boosting economic benefits, creating wealth, and efficiently providing quality products and services, China uniquely underscores **promoting national and local economic development and emphasizing technology and innovation**. This reflects China's strategic focus on regional development and technological advancement as integral to corporate responsibility.

**2. Legal Responsibility:**

– **Western CSR:** Operates within the bounds of the law, ensuring compliance with regulations.

– **China's CSR:** In addition to abiding by laws and regulations, there's a specific emphasis on **paying taxes**, which highlights the government's role in directing corporate contributions to the state's financial health and societal development.

**3. Environmental Protection:**

– **Western CSR:** Generally, it aims to avoid environmental degradation, solve environmental issues, and protect the environment.

– **China's CSR:** While sharing these goals, China places a distinct emphasis on **conserving resources and boosting resource utilization rates**, which aligns with national policies aimed at sustainable development and efficient resource use.

**4. Customer Orientation:**

– **Western CSR:** Prioritizes product and service quality, consumer safety, and transparent marketing.

– **China's CSR:** In addition to these, it uniquely values the principle that **quality is the life of the corporation** and emphasizes **genuine goods at fair prices**, underscoring a cultural focus on integrity and consumer trust.

**5. People Focused (Employees):**

– **Western CSR:** Covers health and safety, development opportunities, and fair labor practices.

– **China's CSR:** Highlights specific issues such as **safe production and occupational health, staff learning and education, and staff's legitimate interests, welfare, and insurance**. Additionally, China explicitly bans child labor and ensures **union and human rights**, reflecting both global standards and localized labor concerns.

**6. Charity:**

– **Western CSR:** Encourages charitable activities, supporting underprivileged groups, and fostering education and culture.

– **China's CSR:** While it also supports charitable causes, it places a strong emphasis on **supporting and participating in social charity** and specifically focuses on **paying attention to underprivileged people and schools of hope**, illustrating a targeted approach to addressing social inequality and educational access.

These distinctions highlight how China's CSR practices are deeply intertwined with national priorities such as regional development, technological advancement, resource conservation, and social stability. The government's strong influence and the cultural context shape a unique CSR landscape that, while sharing common goals with Western practices, prioritizes specific national development strategies and social responsibilities.

Based on the those, here are ten unique aspects of CSR in China:

**1. Good Faith:** This dimension emphasizes operating with integrity, honoring contracts, and providing genuine goods at fair prices, reflecting a strong focus on business ethics and trustworthiness.

**2. Employment:** Chinese corporations are expected to create job opportunities, reemploy laid-off workers, ease national employment pressure, and provide jobs for the disabled, addressing the country's significant employment challenges.

**3. Social Stability and Progress:** Ensuring social stability and harmony, promoting social progress, and supporting culture, science, and education are key elements, highlighting the importance of contributing to societal well-being.

**4. Patriotism:** This dimension involves promoting national prosperity and rejuvenation, reflecting a deep-rooted cultural emphasis on collective national progress and pride.

**5. Environmental Protection:** While similar to Western CSR, this aspect in China includes a stronger focus on conserving resources and boosting resource utilization efficiency.

**6. Technological Innovation:** Emphasizing technology and innovation as part of economic responsibility, Chinese CSR underscores the role of technological advancement in driving economic and social development.

**7. Legal Compliance:** Beyond abiding by laws, there's a specific emphasis on tax compliance, illustrating the government's role in ensuring corporate contributions to state revenue.

**8. Union and Human Rights:** Ensuring the protection of staff's legitimate interests, welfare, and insurance, and banning child labor, which indicates a focus on improving labor conditions and human rights.

**9. Customer Orientation:** Besides product quality and safety, Chinese CSR uniquely emphasizes providing genuine goods at fair prices, reinforcing consumer trust and satisfaction.

**10. Charity and Social Welfare:** Supporting and participating in social charity, paying attention to underprivileged groups, and engaging in public donations are integral, showcasing a commitment to social welfare and community support.

These aspects highlight how China's unique cultural, economic, and regulatory environments shape its CSR practices, distinctively integrating national priorities and societal needs (Chua, 2013; Du et al., 2014; Kim & Koo, 2022; Liang & Wu, 2022; Luo et al., 2024; Pasko et al., 2023; Song & Jiang, 2022; Wu & Chen, 2023; Yan et al., 2023; Zhang et al., 2024)

**Discussions.** The exploration of Corporate Social Responsibility (CSR) in China reveals several unique dimensions that distinguish it from Western CSR paradigms. One significant finding is the emphasis on good faith, which requires corporations to operate with integrity, honor contracts, and provide genuine goods at fair prices. This dimension underscores the importance of business ethics and trustworthiness in Chinese business practices, reflecting deep-rooted cultural values that prioritize moral conduct and cooperative awareness over mere profitability.

Another distinctive aspect of Chinese CSR is the focus on employment. Chinese corporations are expected to create job opportunities, reemploy laid-off workers, and ease national employment pressures. This reflects China's historical context and developmental stage, where addressing joblessness and managing workforce

reductions due to state-owned enterprise restructuring are critical societal responsibilities. Unlike in Western contexts, where employment is often seen as a secondary CSR activity, in China, it is a central component, driven by the need to maintain social stability.

Social stability and progress also form a core part of Chinese CSR. Ensuring social harmony, promoting social progress, supporting culture, science, and education, and fostering patriotism are seen as vital corporate responsibilities. This dimension is influenced by Confucian ideals, which emphasize collective well-being and national prosperity. The unique historical and cultural context in China, which values societal harmony and national pride, shapes these CSR practices, differentiating them from the more individualistic and profit-focused approaches seen in the West.



Picture 1. Ten unique aspects of CSR in China

Moreover, the study highlights the unique role of the Chinese government in shaping CSR practices. Regulatory frameworks and policies like the "Harmonious Society" concept introduced in 2005 play a significant role in directing corporate behavior. The government's strong influence ensures that CSR activities align with national goals, such as social stability and economic development. This centralized approach contrasts with the multi-stakeholder dialogue common in Western CSR practices, where businesses often operate with greater autonomy.

Environmental protection and technological innovation are also prioritized within Chinese CSR. While environmental goals are shared globally, China's CSR places a specific emphasis on conserving resources and boosting resource utilization rates. This reflects national policies aimed at sustainable development and efficient resource use. Technological innovation is seen as a critical driver of economic and social progress, highlighting the strategic importance of technological advancements in China's CSR framework.

In conclusion, the distinct characteristics of CSR in China are shaped by a combination of cultural values, historical contexts, and governmental influences. These unique dimensions, including good faith, employment, social stability, environmental protection, and technological innovation, provide valuable insights into how CSR is conceptualized and implemented in China. Understanding these aspects is crucial for multinational corporations seeking to operate in China, as it allows them to align their CSR practices with local expectations and regulatory requirements. This study contributes to the broader discourse on CSR by highlighting the need for localized approaches that respect and integrate regional cultural and socio-economic contexts.

**Conclusions.** This study reveals that Corporate Social Responsibility (CSR) in China exhibits unique characteristics that significantly differ from Western CSR practices. These distinctive features are shaped by China's cultural values, historical context, and regulatory environment.

Firstly, the concept of good faith stands out as a cornerstone of Chinese CSR. This includes operating with integrity, honoring contractual obligations, and providing genuine products at fair prices. Unlike Western CSR, which often focuses on shareholder interests and profit maximization, Chinese CSR emphasizes ethical behavior and trustworthiness.

Secondly, employment is a critical dimension in Chinese CSR. Corporations are expected to create job opportunities, reemploy laid-off workers, and ease national employment pressures. This focus is driven by China's socio-economic landscape, where managing large-scale employment is a priority due to historical and structural factors.

Thirdly, the dimension of social stability and progress is central to Chinese CSR. Corporations are tasked with ensuring social harmony, supporting cultural and educational initiatives, and promoting national prosperity. This reflects the government's influence in guiding corporate activities towards broader social goals.

Moreover, environmental protection in China includes a specific emphasis on resource conservation and efficient utilization. This aligns with national policies aimed at sustainable development, highlighting the strategic role of corporations in addressing environmental challenges.

These findings underscore the importance of understanding localized CSR practices. For multinational corporations operating in China, aligning their CSR strategies with these unique dimensions can enhance their effectiveness and resonance with local stakeholders. This study contributes to the broader discourse on CSR by providing insights into the distinctive features of Chinese CSR, offering a framework for further research and practical applications in diverse cultural contexts.

In conclusion, the study emphasizes the need for a nuanced understanding of CSR that goes beyond the Western paradigm. Recognizing the socio-cultural and regulatory influences that shape CSR practices in different regions can lead to more effective and culturally sensitive corporate strategies, ultimately fostering global corporate responsibility.

#### References:

1. Ali, W., Bekiros, S., Hussain, N., Khan, S. A., & Nguyen, D. K. (2024). Determinants and consequences of corporate social responsibility disclosure: A survey of extant literature. *Journal of Economic Surveys*, 38(3), 793–822. <https://doi.org/10.1111/joes.12556>
2. Beugelsdijk, S., Kostova, T., Kunst, V. E., Spadafora, E., & van Essen, M. (2018). Cultural Distance and Firm Internationalization: A Meta-Analytical Review and Theoretical Implications. *Journal of Management*, 44(1), 89–130. <https://doi.org/10.1177/0149206317729027>
3. Cao, K., Jiang, W., Jin, L., & Zhu, Y. (2023). Does Confucian culture reduce firms' pollution emissions. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.2664>
4. Carmine, S., & De Marchi, V. (2023). Reviewing Paradox Theory in Corporate Sustainability Toward a Systems Perspective. *Journal of Business Ethics*, 184(1), 139–158. <https://doi.org/10.1007/s10551-022-05112-2>
5. Chua, R. Y. J. (2013). The Costs of Ambient Cultural Disharmony: Indirect Intercultural Conflicts in Social Environment Undermine Creativity. *Academy of Management Journal*, 56(6), 1545–1577. <https://doi.org/10.5465/amj.2011.0971>
6. Du, X., Jian, W., Zeng, Q., & Du, Y. (2014). Corporate Environmental Responsibility in Polluting Industries: Does Religion Matter? *Journal of Business Ethics*, 124(3), 485–507. <https://doi.org/10.1007/s10551-013-1888-7>
7. Ervits, I. (2021). CSR reporting by Chinese and Western MNEs: patterns combining formal homogenization and substantive differences. *International Journal of Corporate Social Responsibility*, 6(1), 6. <https://doi.org/10.1186/s40991-021-00060-y>



8. Fu, P., Narayan, S. W., Weber, O., Tian, Y., & Ren, Y.-S. (2022). Does Local Confucian Culture Affect Corporate Environmental, Social, and Governance Ratings? Evidence from China. *Sustainability*, 14(24), 16374. <https://doi.org/10.3390/su142416374>
9. Huang, M., Li, X., Xia, J., & Li, M. (2024). Does Confucianism Prompt Firms to Participate in Poverty Alleviation Campaigns? *Journal of Business Ethics*, 189(4), 743–762. <https://doi.org/10.1007/s10551-023-05565-z>
10. Khan, T. M., Naiping, Z., & Shiyu, L. (2023). Corporate social responsibility and CEO dismissals: the dynamic role of average and above-average CSR on CEO dismissals. *Journal of Environmental Planning and Management*, 66(14), 2962–2984. <https://doi.org/10.1080/09640568.2022.2094224>
11. Khan, T. M., Zhu, N., Yan, J., & Hassan, H. (2023). From shareholder to stakeholder engagement: How regular and irregular corporate social responsibility affects <scp>CEO</scp> compensation. *Sustainable Development*, 31(4), 2548–2564. <https://doi.org/10.1002/sd.2531>
12. Kim, D., & Koo, J. (2022). Political Embeddedness or World Cultural Pressure? Explaining Corporate Social Responsibility Reporting in China, 2006–2020 1. *Sociological Forum*, 37(2), 369–394. <https://doi.org/10.1111/socf.12799>
13. Liang, X., & Wu, H. (2022). Does the Tone in Corporate Social Responsibility Reports Misdirect Analysts' Forecasts in China? *Sustainability*, 14(24), 16631. <https://doi.org/10.3390/su142416631>
14. Luo, Y., Kong, D., & Cui, H. (2024). Top Managers' Rice Culture and Corporate Social Responsibility Performance. *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-024-05627-w>
15. Mao, L., Sun, G., He, Y., Chen, H., & Guo, C. (2024). Culture and Sustainability: Evidence from Tea Culture and Corporate Social Responsibility in China. *Sustainability*, 16(10), 4054. <https://doi.org/10.3390/su16104054>
16. Pasko, O., Zhang, L., Oriekhova, A., Hordiyenko, M., & Tkal, Y. (2023). Corporate social responsibility and corporate tax aggressiveness: Evidence of mandatory vs. voluntary regulatory regimes impact. *Problems and Perspectives in Management*, 21(2), 682–700. [https://doi.org/10.21511/ppm.21\(2\).2023.61](https://doi.org/10.21511/ppm.21(2).2023.61)
17. Song, Z., & Jiang, K. (2022). Corporate social responsibility and Chinese employees' creative behavior: Supervisor–subordinate guanxi as a mediator. *Social Behavior and Personality: An International Journal*, 50(8), 1–8. <https://doi.org/10.2224/sbp.11778>
18. Su, K. (2019). Does religion benefit corporate social responsibility (CSR)? Evidence from China. *Corporate Social Responsibility and Environmental Management*, 26(6), 1206–1221. <https://doi.org/10.1002/csr.1742>
19. Sun, G., Cao, X., Chen, J., & Li, H. (2022). Food Culture and Sustainable Development: Evidence from Firm-Level Sustainable Total Factor Productivity in China. *Sustainability*, 14(14), 8835. <https://doi.org/10.3390/su14148835>
20. Sun, G., Guo, C., Li, B., & Li, H. (2023). Cultural inclusivity and corporate social responsibility in China. *Humanities and Social Sciences Communications*, 10(1), 670. <https://doi.org/10.1057/s41599-023-02193-w>
21. Sun, G., Guo, C., Ye, J., Ji, C., Xu, N., & Li, H. (2022). How ESG Contribute to the High-Quality Development of State-Owned Enterprise in China: A Multi-Stage fsQCA Method. *Sustainability*, 14(23), 15993. <https://doi.org/10.3390/su142315993>
22. Sun, G., Lin, X., Chen, J., Xu, N., Xiong, P., & Li, H. (2023). Cultural inclusion and corporate sustainability: evidence from food culture and corporate total factor productivity in China. *Humanities and Social Sciences Communications*, 10(1), 159. <https://doi.org/10.1057/s41599-023-01649-3>
23. Wang, L., & Juslin, H. (2009). The Impact of Chinese Culture on Corporate Social Responsibility: The Harmony Approach. *Journal of Business Ethics*, 88(S3), 433–451. <https://doi.org/10.1007/s10551-009-0306-7>
24. Wu, J., & Chen, Z. (2023). Corruption culture and corporate social responsibility: evidence from China. *Asia-Pacific Journal of Accounting & Economics*, 30(5), 1286–1304. <https://doi.org/10.1080/16081625.2022.2026230>
25. Yan, C., Wang, J., Wang, Z., & Chan, K. C. (2023). Awe culture and corporate social responsibility: Evidence from China. *Accounting & Finance*, 63(3), 3487–3517. <https://doi.org/10.1111/acfi.13048>
26. Zhang, G., Xue, H., Gao, H., & Liu, X. (2024). Clan culture and corporate social responsibility in chinese family firms. *The Singapore Economic Review*, 69(01), 119–139. <https://doi.org/10.1142/S0217590823500054>
27. Zhao, L. (2014). *Convergence of East-West Business Management Philosophy: The Significant Development of Chinese CSR Theory and Practices* (pp. 79–115). <https://doi.org/10.1108/S2043-905920140000008007>

## МІЖКУЛЬТУРНЕ ДОСЛІДЖЕННЯ РАМОК КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ: ПОРІВНЯННЯ ПАРАДИГМ У КИТАЇ ТА НА ЗАХОДІ

**Анотація. Мета:** дослідження спрямоване на вивчення унікальних особливостей корпоративної соціальної відповідальності (КСВ) в Китаї та їх порівняння із західними підходами до КСВ, щоб надати цілісне уявлення про відмінний підхід Китаю до цього питання. **Методологія:** дослідження використовує міжкультурний аналіз практик КСВ, опираючись на емпіричні дані та літературу, щоб визначити ключові виміри, унікальні для китайської КСВ. Воно включає якісний аналіз звітів з КСВ та інтерв'ю із зацікавленими сторонами, щоб висвітлити соціокультурні, економічні та регуляторні чинники, що впливають на КСВ у Китаї. **Результати:** дослідження виявляє декілька унікальних аспектів китайської КСВ, включаючи доброчесність, зайнятість, соціальну стабільність і прогрес, а також патріотизм. Ці виміри відображають культурні цінності Китаю, історичний контекст і державний вплив. Китайські практики КСВ підкреслюють етику бізнесу, створення робочих місць, соціальну гармонію та національний розвиток, що значно відрізняється від орієнтованих на прибуток та акціонерів моделей КСВ, поширених на Заході. **Обмеження дослідження:** результати дослідження базуються на даних з окремих регіонів і можуть не бути універсально застосовними для всього

Китаю. Необхідно провести додаткові дослідження практик КСВ у різних типах китайських компаній та регіонах, щоб підтвердити ці виміри. **Практичні наслідки:** для міжнародних корпорацій, що працюють в Китаї, розуміння цих унікальних аспектів КСВ може покращити їхні стратегії залучення, узгоджуючи їхні практики з місцевими очікуваннями та регуляторними вимогами. **Соціальні наслідки:** дослідження висвітлює роль КСВ у вирішенні соціальних проблем у Китаї, таких як зайнятість і соціальна стабільність, надаючи уявлення про те, як корпорації можуть сприяти добробуту суспільства в умовах швидкого розвитку економіки. **Оригінальність/цінність:** це дослідження робить внесок у глобальну дискусію щодо КСВ, розкриваючи характерні особливості китайської КСВ. Воно підкреслює важливість локалізованих підходів до КСВ, сприяючи міжкультурному порозумінню та підвищенню ефективності міжнародних бізнес-практик.

**Ключові слова:** Корпоративна соціальна відповідальність, Китай, міжкультурне дослідження, доброчесність, зайнятість, соціальна стабільність, патріотизм, бізнес-етика, захист довкілля.