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A CROSS-CULTURAL COMPARISON OF
CORPORATE SOCIAL RESPONSIBILITY PRACTICES:
AMERICA AND CHINA

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This has been an exciting journey...

Abstract

This study examines the cross-cultural similarities and differences of Corporate Social Responsibility (CSR) practices between leading America companies and leading Chinese companies. It pays particular attention to the why, what, how and where of CSR practices and discovers how these companies manage and localize their efforts through the comparison of corporate websites. Utilizing corporate websites to perform a content analysis, fifty of the top American Fortune 500 businesses were analyzed. The results from the fifty American Fortune 500 companies were then compared to twenty-three top Chinese Fortune 50 companies. The codebook elements that were used to compare CSR practices between America and China revealed few similarities and many differences. Through analyzing corporate websites, the results of this study revealed that leading American companies are more advanced in recording and publicizing CSR efforts than leading Chinese companies.

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Chapter I

Introduction

Globalization is affecting the way businesses are run today. It is a widespread topic that allows businesses to expand from domestic to international ventures working in different cultures. With organizations moving abroad, it enables companies to have choices in how their business practices are conducted within the community. A growing topic in domestic and international organizational practices today involves Corporate Social Responsibility (CSR). This broad term helps in determining the organization's effect regarding its context. Jonker (2005) explains that,

CSR is not about removing the negative impact of an organization but about how it can take part in society in a meaningful way. It implies that through (strategic) actions the organization is recognizing the importance of a wider contribution to society and acting accordingly (p.20).

When an organization moves abroad, it should understand and adapt to the new cultural values and norms that the new society holds. To discover the cross-cultural differences within CSR practices, it is important to look at and compare similar companies located in different countries. This research will give a broad overview of internal and external CSR efforts practiced within leading American and leading Chinese companies helping further explain the need for community support by organizations in each region.

The internet along with the modernization of technology has allowed businesses to record information about their organization on company websites and has allowed consumers to publicly view that information freely. It is becoming more essential for these organizations to

include specific CSR statements that are visible through annual reports due to the availability of information to public audiences (Bowd, Bowd, & Harris, 2006). With this information globally accessible, companies should find that there needs to be a wider consideration of social responsibilities due to their probable impact on the organization's environment. The internet is one of the main sources consumers can collect data and information from companies having the ability to communicate their practices publicly. The internet allows an organization to control its brand image and positioning strategy among the competition (Maynard & Tian, 2004). Just by searching the World Wide Web, the fact that there are many newsgroups, newsletters, and reports on issues of CSR make it an imperative aspect for a company to comply with or put efforts towards. Many communication researchers have studied the way websites affect an organization's presence (e.g. Maignan & Ralston, 2002; Maynard & Tian, 2004). Since the internet is a vehicle for organizations to display their CSR practices publicly to reach an audience, CSR efforts that are publicly recorded on leading American and leading Chinese corporate websites are further researched.

This study focuses on CSR practices in two different regions of the world: North America, specifically the United States, and Asia, specifically China. It is important to look at CSR practices in America and China due to the large-scale economies they both encompass. Welford's (2005) study comparing 15 countries' CSR practices concluded that there is a link between a country's economic development and the development of its CSR practices. Baughn, Bodie, and McIntosh (2007) point out that a country with a high level of wealth can provide technology resources that are applicable to social and environmental practices. Having reviewed

prior studies comparing international CSR practices, this research builds from a solid foundation of CSR practice recordings and findings.

This research used the foundation of the sensemaking theory to frame CSR practices within the organizational context as well as with the organization's public audience. This theoretical framework allows the freedom to develop and understand the use of CSR practices in two different contexts. First, it allows the organization to create CSR efforts based on the understanding and construction of meaning regarding the organizational setting. Second, it allows the public text of an organization to be interpreted by audience members to fit the context of an organization's identity.

Corporate Social Responsibility is an important area of study because there is a promising future that it will continue to grow as we have seen with the recent growth trend. With the Internet becoming a norm in this society, it is easy to access information about company practices. Hopkins (2006) has stated several reasons that there is a future in CSR practices including the notion that 'CSR will become embedded' in society and within a company's organizational context. Also, there would be no need to create an 'exit strategy' for CSR seeing as businesses will only survive if stakeholders are able to evaluate socially responsible acts. With the globalized trend of multinational organizations, a company's stakeholders could be positioned in other parts of the world rather than near the company's location, which brings in one of the largest promising reasons CSR will be around—global concerns. A business will not allow failure to be connected to the business' brand name. These reasons indicate that CSR will continue to permeate through business practices globally and thus become the foundation of why it is important to study this aspect of organizations.

This paper examines how leading multinational companies located throughout America and China demonstrates the discourse of CSR practiced in these two regions of the world. It pays particular attention to different CSR themes including how they are practiced, why they are practiced, where they are practiced, and discovers how these companies manage and localize their efforts through the comparison of corporate websites. It examines leading American organizations that have a Chinese presence listed within the top Fortune 500 companies. This research looks at their United States-based, English-language corporate websites. This information is then analyzed through a content analysis. These findings were then compared to a similar study based on top organizations listed within the Chinese Fortune 50 companies looking at the Chinese-language, China based operations. The paper concludes with a cross cultural analysis explaining the similarities and differences of CSR practices based on the discourse of leading American and leading Chinese organizations' CSR public recordings.

The review of literature gives an explanation and a general overview of what CSR practices entail, the effects that globalization and glocalization have had on CSR practice recordings, and a look at preceding American and Chinese CSR practice studies. This study poses the main question of how leading companies in American enact CSR then looks at the similarities and differences between leading American companies and leading Chinese companies CSR practices.

RQ1: How are multinational organizations based in America enacting Corporate Social Responsibility?

RQ2: What are the similarities and differences in how businesses located in two different countries and cultures, America and China, publicize CSR practices?

Chapter II

Review of Literature

Overview and Perspectives of Corporate Social Responsibility

In order to understand the background of Corporate Social Responsibility (CSR), this chapter gives an overview of different perspectives, definitions, and explanations. CSR has been a prevalent issue pertaining to business practices moving out into the international context, which will continue to increase with globalization. Cynthia Stohl (1993) explained an international organization as “a formal arrangement transcending national boundaries that provides for the establishment of institutional machinery, procedures, and norms to facilitate cooperation among members” (p.378). This research will look at multinational corporations which are ‘subsystems’ of a hierarchically, centrally directed center of operation (Stohl, 1993) located in America and China. Much attention is being focused on the ethical side of CSR practices due to scandals within well-known and respected firms such as Enron and Arthur Anderson. These cases gave the community an impression that the compliance of trust and reliability an organization should be expected to uphold is not happening (Graafland & van de Ven, 2006). To understand what CSR entails, it is important to have a full understanding of this concept through the incorporation of background information, definitions, and explanations.

Stohl and colleges recognize three different generations that have built the foundation and construction of CSR movements pertaining to the global framework (Stohl, Stohl, & Townsley, 2007). The three generations, based off of the western ideology of human rights and civil liberties started developing “with the Magna Carta and extends through the English Bill of Rights in 1689, the Declaration of Independence, and the Declaration of the Rights of Man in

1789” (p.33). The first generation rights were developed so individuals would have protection from state interference. These rights were seen as belonging to the individual. The second generation, “developed out of the nineteenth-century class struggle and development of capitalism and industrialization” (p.33). This approach looked at satisfactory working practices and sufficient earnings for employees (Stohl et al., 2007). Article 28 of the United Nations Charter sets the tone for the third generation. This focuses more on a collaborative humanistic approach working proactively towards human rights and sustainability practices (e.g. "United Nations: Universal Declaration of Human Rights, Adopted and proclaimed by General Assembly resolution 217 A (III) of 10 December 1948," 1948). These three generations of rights have made transitions from individualistic to collectivistic foundations which has set the tone for global CSR frameworks allowing an organization to reach beyond its host country's boundaries and accept other cultural norms within the decision making process of CSR practices (Stohl et al., 2007).

As CSR's foundation has been recognized for some time, in the past few decades this topic has been discussed and reviewed more prevalently. Although there has been much research, there is still not a clear definition of Corporate Social Responsibility. A possibility that specific corporate responsibilities have not been clearly defined could be due to the development of trends in a broader societal sense of a business' social responsibility practices (De Bakker, Groenewegen, & Den Hond, 2005). Many different definitions have emerged within the CSR context which could be problematic due to biases and the spread of new expectations from globalization (Alexander, 2008). Several analytical studies based solely on CSR definitions have been conducted including Alexander's (2008) study on 37 different CSR definitions that covered

the time span from the 1980's through 2003. This study found that many definitions portrayed CSR as a phenomenon or occurrence and not as a concrete definition, which could essentially be the cause of CSR description, explanation, and clarification confusion. Contributing to the copious amounts of CSR understandings, the emergence of different theoretical frameworks pertaining to CSR academic literature could also contribute to the numerous definitions and debates pertaining to this business issue (De Bakker et al., 2005). With the developmental trends of societal expectations emerging more over the last 15 years, this has placed much attention to CSR and sustainability practices (Zorn & Collins, 2007). An exceptional definition of CSR was stated by Sir Geoffrey Chandler (Stohl et al., 2007),

At its best, CSR is defined as the responsibility of a company for the totality of its impact, with a need to embed society's values into its core operations as well as into its treatment of its social and physical environment. Responsibility is accepted as encompassing a spectrum-from the running of a profitable business to the health and safety of staff and the impact on the societies in which a company operates (p. 30).

Another exceptional definition is from the World Business Council for Sustainable Development which states that corporate social responsibility is, "the commitment of the company to contribute to the sustained economic development by working with employees, their families, the local community, and the entire society in order to improve life quality" (Business Role Corporate Social Responsibility, 2003). To mold together common themes among these definitions, the main idea is retaining a commitment from the company to work with the community in order to create a sustainable environment, conduct successful business practices, and improve the social standard of the region. With CSR being a broad term and working within

a large context of the international world, there are several different interchangeable meanings that correlate to this issue including business ethics, corporate citizenship, corporate accountability, and corporate sustainability ("Business for Social Responsibility (BSR)," 2003). Although there is not a common CSR strategy or definition, there are common elements that overlap between an organizations obligations towards consumers, staff, and community (Smith, 2003).

An organizations commitment to CSR usually involves and are influenced by individuals, organizational, national, and transnational actors and agencies (Aguilera, Rupp, Williams, & Ganapathi, 2007). CSR practices can pertain to the internal or external frame of an organization which all work within the domestic or global context of a company. Ángeles Gil Estallo, Giner de-la Fuente, and Gríful-Miquela (2007) state that a good basis of all who are involved and the context of the conceptual makeup of a company are, “People/human beings: employees, shareholders, providers, collaborators, customers, and public agents (local, state, federal), within the “Context: the company develops its economic activity in a geographical area, within an economic, social, and political context” (p.380). Several broad issues that CSR focuses on are: business ethics, community investment, the environment, governance and accountability, human rights, marketplace viewpoint, and workplace rules and regulations ("Business for Social Responsibility (BSR)," 2003). Welford’s (2005) study identifies 20 different definitions of CSR, including policies about discrimination in the workplace and the protection of human rights, labor standards, facility upkeep, commitment of recording CSR practices, and following a code of ethics to name a few.

A term that pertains to how a company builds business-and-society relationships through social betterment is called Corporate Social Responsiveness. This managerial approach facilitates social responsibility through a strategic process based on what the social demand and need is (Frederick, 2006). This approach is a systematic way of social responsibility. It can anticipate emerging problems and society needs while responding to each problem with meaning and purpose instead of a fast-track, general solution. Within Corporate Social Responsiveness, there are two dimensions. The first dimension, micro organizational dimension, focuses on a single company and its capability to achieve higher levels of social responsiveness within its community. The second dimension, macro organizational development, refers to the overlying, large scale company procedures utilized through the micro organizations. If these procedures and developments are individually used amongst the smaller companies (working within the micro organizations) they would have a significant impact on the surrounding communities and social demands (Frederick, 2006). There are many different aspects of CSR and these different aspects might be more prevalent in one country as opposed to another when you compare cross-culturally.

Possible difficulty can set in when CSR practices are used cross culturally. Since cultures have a wide range of traditions and values, mixed understandings in practices could cause confusion and rejection. Corporate Social Responsibility may comprise of a broad range of programs with different policies, different guiding principles, and a diverse background of company relationships within a society (Baughn, Bodie, & McIntosh, 2007). If an organization operates in different countries, language may pose a challenge. Definitions or practices of CSR in one language might not transfer to the exact meaning of another. The culture acts as the

definitive nature of a company and helps support the company's mission. The multinational view advocates the development of products in a country or region to help enhance policies and practices only if justified by cultural context and preferences (Chaudhri, 2006).

Corporate Social Responsibility practices are always questioned if whether they are for the good for the community or ultimately benefiting the company. Wan-Jan (2006) explains that if the point of CSR is actually giving back to the community, then "as soon as the firm starts to calculate the returns from being socially responsible, or as soon as the firm starts to strategize about being ethical, the firm is not committing the act of "giving" (p. 178). Being morally ethic, a company should look at social responsibility as an act of giving, not by trying to obtain a profitable advantage. Also, if the internal climate of an organization is conducted with high moral, it leads to more trust within the company, a stronger dedication from the staff, higher productivity and turnover rates, a more positive overall attitude, and pleasant work behaviors (Sims & Keon, 1997).

A term within the realm of CSR that refers to the culture of ethics is called Corporate Social Rectitude. This idea looks at a company's decision to contribute to society using moral and ethical principles (Frederick, 2006). Rectitude, or the sense of moral integrity, is a more strategic approach to social responsibility. It surpasses the general guidelines of CSR within the management or corporate practitioners by acknowledging the core values of ethics and integrating them into social responsible practices (Frederick, 2006). Ethics should be used in the foundational base for organizations to create a healthy and moral environment, not only to serve the company better, but to place an admirable image in the eyes of consumers.

An important aspect of how an organization is seen in the business world, domestically or globally, is through the consumers' eyes focusing specifically on the brand image. It is important for companies to create and sustain a worldwide presence, thriving for new openings or avenues of business opportunities and endeavors. Studies are beginning to show that social responsibility can bring value to a company name and boost its reputation (Crosby & Johnson, 2006). Consumers want to feel an emotional connection with the product or service they are using and want to make sure that companies are not treating their employees poorly or utilizing child labor (Welford & Frost, 2006). The consumer's belief is that by using this socially responsible product, they are supporting a good cause and compensating the firm that devotes its resources to CSR practices.

A company's brand is an important aspect of a product to help drive the consumer to essentially purchase it. Martin (2006) states that the brand name is the driving force of "awareness, consideration, trial, and purchase" (p.14). The integrity of a company's brand is what can separate it from the competition. If a company poses that their firm utilizes honest and reliable business practices, consumers will want to purchase their product assuming it is high quality (McWilliams & Siegel, 2001). According to Crosby & Johnson (2006), within a 10 year period there has been a rise in consumers' willingness to switch brands from 66% to 86%, if the other brand supported a good cause. Media is the biggest concern with larger corporations and big name companies. These large organizations want little or no publicity for poor social responsible acts, but are always open for positive publicity. With consumers relying heavily on second hand information from the media about socially responsible business practices, it would be in the company's best interest to keep in compliance with community regulations (Welford &

Frost, 2006). There is a rise in the number of companies that have incorporated their CSR practices within their marketing plan because they would like to appeal to the consumer that CSR is a key part of their everyday business lifestyle (McWilliams & Siegel, 2001). A company could build much rapport establishing a great reputation based off of their socially responsible acts if positioned correctly within the general public.

In a time when businesses are held at such high standards in society, good social responsibility or corporate citizenship is a competitive business strategy (Crosby & Johnson, 2006) which could yield higher levels of profits for businesses (Ángeles Gil Estallo, Giner de-la Fuente, & Gríful-Miquela, 2007). Several aspects affect the way CSR is viewed within the global and local community. These aspects include definitions and enactment of CSR that can be altered based on different backgrounds, cultures, and the people that these practices affect. Other concerns are how an organization appeals to the consumer based on ethical practices and how the media portrays the organization in society. Chaudrhi (2006) explains how global and local concerns should be taken into account because they are likely to determine factors within the multinational “business model, global citizenship mission/vision, scope of operation, and availability of monetary and non-monetary resources” (p.41). Looking further to how globalization has affected business practices will help put a multinational business’ CSR initiatives into more perspective.

Globalization

Globalization is a concept that is becoming more prominent in businesses every day. Globalization has allowed countries to develop more than just a single national culture; it has now created a type of collaboration, or “melting pot,” of worldwide business endeavors, views,

and people. Globalization is a multidimensional process that combines several cultural and environmental differences within the economy, political realm, and technological playing field. It is “a complex, accelerating, integrating process of global connectivity” (Tomlinson, 2007). Due to the spread of businesses in different countries, CSR efforts become a concern to business owners, consumers, and the citizens of the business community. The criticism of business practices are more extensive than before due to the increase of power a business encompasses from globalization (Smith, 2003). Many companies have multiple establishments or centers of operation. Even if physically not located in another country, their products could be circulating throughout different markets (Brønn, 2006).

Corporate Social Responsibility that is practiced in different cultural contexts can create confusion due to many meanings assigned to one idea. Challenges of globalization for multinational companies, mainly dealing with Western companies located in other parts of the developed world, seem to face problems towards acting responsibly according to the different norms and values of their home and host country (Chapple & Moon, 2005). Multinational organizations are challenged with how to effectively practice CSR within the new community in order to optimally help the area where they operate (Chaudhri, 2006). Stohl, Stohl, and Towsley (2007) state that new and upcoming CSR practices in the “global framework” will be important to organizations of all sizes essentially being responsive to diverse cultures, norms and values, and communication practices (p. 34).

Consumers are interested in businesses CSR practices because there is always the concern of social and environmental impacts. With this growing concern on how multinational organizations treat their surrounding environment, global consumers expect international

companies to be an active part of helping society needs with the resources that the company possesses (Martin, 2006). To consumers, multi-national companies are the most influential institutions worldwide (Martin, 2006). Businesses that trade or are located in different countries, might see the need to establish a good reputation in the host community so that the community members will identify a good name towards the company (Chapple & Moon, 2005). If a company fails to recognize the differences between the home and host country, this could lead to the failure of recognition from citizenship efforts and prospering reputation that a company hopes for (Brønn, 2006).

There are attempts to create an overlying definition of CSR used within the international context. At a global level, there is not one overlying formula for CSR because these practices can fluctuate depending on a company or a culture (Birch & Moon, 2004). There are no international codes or national laws that have been enforced legally to impede mistreatment in all business contexts seeing as CSR practices are voluntary and rest completely upon the business foundation (Broadhurst, 2000). There has been a joined effort of international standardization shown by the International Organization for Standardization (ISO). This organization has created several standardized practice regiments regarding social responsibility. These include the ISO 9000, a quality management system standard, the ISO14000, pertains to the environment management system, and most recently the ISO 26000 which introduced a guideline standard for social responsibility (Castka & Balzarova, 2008). Although there is enforcement for an overlying CSR code to be followed, many multinational companies are pushing the idea of localizing their CSR efforts targeting areas of international operation.

Glocalization

As globalization pushes different cultures and international environments to become unified or simultaneously working as one, a term that is utilized more recently in academic literature is called ‘glocalization’. This term combines the design of global or international business practices having the ability to target the local audience or market. Glocalization becomes segmented and uses multiple formats to influence and push the local audience to identify with their cultural or national background (Maynard & Tian, 2004) through the global products or services a company offers. As the Internet is now a practical medium for multinational companies, it helps a company to expand past its country borders and allows for the localization of advertising, management, and marketing (Maynard & Tian, 2004).

Adapting to a new culture can pose a challenge for an organization due to stakeholders coming from a background with different national legislations or viewpoints. This is placing additional expectations within the business context. It is effecting how the decisions are being made towards the social, environmental, and economic impacts in order to create a more balanced company atmosphere (Alexander, 2008). This could pose a problem since some businesses that move to an international context experience much lower standards of living than their domestic headquarters (Smith, 2003). Companies have started to work towards adapting to new locations and discovering ways to help stabilize their position in their international working environment. Taking into account that international companies could have a larger range of stakeholders, CSR practices need to consider differences within each country and understand that stakeholder’s outlooks could be culturally explicit (Birch & Moon, 2004).

New technology has allowed multinational companies to disseminate their messages to a larger audience while at the same time segmenting the information to target specific areas of interest. The internet has allowed corporate websites to display more of their brand image to the public eye. Technology has become one of the central factors within communication in assisting the process of globalization (Maynard & Tian, 2004) and glocalization. Research in this area usually generalizes that web sites have become a new medium vehicle for companies to display and administer their reputation while reaching the populace (Maynard & Tian, 2004). Maignan and Ralston (2002) conducted a study based on the discourse of CSR practices in American and European corporate websites and found that firms differ in the way they present CSR practices on their web pages. With organizations moving beyond a countries perimeter, the internet is looked at as an inexpensive, ideal way for organization to disseminate their message to their global audience (Maynard & Tian, 2004).

Corporate websites are created to form a more global or international dimension due to the growing demand of recorded CSR practices as well as pressure to upkeep with the growing trends ("Business for Social Responsibility (BSR)," 2003). Chapple & Moon (2005) state that companies functioning internationally are more likely to report their CSR practices than those only functioning domestically. Advanced technology through the World Wide Web has given the consumers access to almost any data needed through communication transactions. With the availability and easy access to information, businesses are becoming more focused on their CSR discourse. Stohl, Stohl, and Townsley (2007) point out that globalization "embodies the development, reconstruction, and intensification of communication networks among societies, cultures, institutions, and individuals across time and space" (p. 38).

Web pages give multinational organizations the opportunity to communicate messages to their global audience (Chaudhri & Wang, 2007). This has allowed consumers to view an organizations website regardless of their location and navigate to different areas of a website that pertains to a certain area of interest. Chaudhri and Wang (2007) have implicated that the internet offers a strong foundation for interaction between a company and its stakeholders. By utilizing the internet to communicate effectively with stakeholders when creating or utilizing CSR practices, organizations have the ability to build longer relationships with existing stakeholders while gaining the potential to widen their influence.

Globalization encompasses and affects many aspects of business in today's society. The concerns of multinational organizations are lengthy spanning from the adaptation of local cultural norms, values, and location, to how business practices affect consumers and communities, ending with the way businesses record CSR practices to reach local communities and the global audience. It is now commonly received that globalization has been a primary cause in changing the relationship between business and society within multinational companies (Chaudhri, 2006). Several theoretical backgrounds are provided to give an overview and explain what has been previously used to frame CSR practices in the organizational context. To further examine and shape CSR within different cultures and for this study in particular, the sensemaking theory is used to build off of existing data and to create a new understanding of CSR concepts in an organizational structure within the globalizing world.

Theoretical Backgrounds

Corporate Social Responsibility has been structured within several different theoretical frameworks. Although this research primarily molded CSR practices into the communication

theory of sensemaking, other researchers have utilized different theories, which have molded CSR practices to fit the organizational context. The most common forms of theoretical frameworks found throughout this research process for CSR are listed below. They are listed to give a basic overview of other theories used to examining CSR practices within the organizational context.

The most widely used discourse to frame CSR is the stakeholder perspective (McWilliams & Siegel, 2001). It is a managerial approach. This theory emphasizes that values are of utmost importance when dealing with business. It primarily looks at the purpose that managers have for the firm. It also looks at the importance of relationships that managers have towards the stakeholders in the business and helps to articulate the purpose that the stakeholders have for the firm (Freeman, Wicks, & Parmar, 2004). Stakeholder theory seems to limit decisions of the firm to only be made by the purposes that the stakeholder has. On an ethical note, CSR practices might not always be in the best interest of the stakeholder, hindering the community.

CSR is constantly dealing with moral and ethical ideological frameworks. Windsor (2006) compared two theories that were used to understand CSR, ethical responsibility theory and economic responsibility theory. Ethical responsibility theory focuses on moral reflection, altruism, and compliance of business practices within a community. Economic responsibility theory states that voluntary action should not be taken if there is a cost and that CSR practices should only be taken for opportunities to break even or gain profit within the business (Windsor, 2006). Although using two completely different frameworks pertaining to CSR, they do not encompass the whole realm of what CSR has to offer. It also seems that when ethical and

economical responsibility theory are compared and sometimes even combined to form an explanation of CSR practices, they can contradict each other. Ethical concerns are not always worried about economic concerns of gaining profit, but more into the moral codes of the community.

A framework used when incorporating international CSR practices is institutional theory. This theoretical framework is used on a macro level and shapes CSR practices to a national context in which they are being used. Its foundation is based on restraining or empowering the behavior of the social, political, and economic systems that support firms (Wright, Filatotchev, Hoskisson, & Peng, 2005). This context is able to shape, form, and mold into different organizational contexts. Most institutional theorist framework is based off of fields that encompass government and non-profit organizations where the social wellbeing, rules, and professional norms are the main structural focus (Anand & Peterson, 2000). Although this theory is utilized to frame CSR practices on a large-scale level, a more cognitive approach is taken to explain CSR practices and findings.

Although these theories are able to frame specific CSR cases, this paper has offered another view that allows further development of CSR. This research utilizes the theoretical framework of sensemaking which helps understand CSR practices located in different cultural contexts from both the organizational side as well as the global audience. Not only does this theory allow the integration of different CSR practices within different societies, it also understands what is best in relation to human need within the organizations community.

Sensemaking

Karl Weick was at the forefront of putting the perspective of sensemaking into operation. In 1995, Weick wrote the book called *Sensemaking in Organizations*, which provides the background information and ideologies behind the sensemaking approach. Weick (1995) applies the idea of sensemaking to, “such things as placement of items into frameworks, comprehending, redressing surprise, constructing meaning, interacting in pursuit of mutual understanding, and patterning” (p. 6). Another part of the sensemaking process is mentioned by Ring and Rands (1989) which states that sensemaking is, “a process in which individuals develop cognitive maps of their environment” (p. 342). With both of these definitions, the most important phrases are “placement of items into frameworks,” and “constructing meaning,” within “cognitive maps of an environment.” Placing the separate definitions together simultaneously allows people to form ideas or actions, enabling the construction of meaning in a certain environment. As CSR practices can be formed within the organization in order to make sense, sensemaking can also address how the text is communicated to the audience. This unique aspect of sensemaking allows the audience to recognize information regarding CSR practices and make sense of them. First, a look at how an organization’s context utilizes sensemaking to form CSR practices.

Weick mentions two different sensemaking processes in his book, including the belief-driven process and the action-driven process. To relate an organization’s decision of CSR practices to the sensemaking approach, particular attention should be placed within the action-driven process using the active process of manipulation. Weick (1995) states that to change or manipulate an organization’s environment, you have to start with an “action that has made a visible change in the world that requires explanation (manipulation)...focused on multiple

simultaneous actions” (p.156). The use of sensemaking can be an active process affecting an organizations atmosphere, as an organizations atmosphere can alter the active process, they influence each other based on what the organization needs or sees within its environment.

Starbuck (1976) frames manipulation in sensemaking and organizations by:

Organizations’ environments are largely invented by organizations themselves.

Organizations select their environments from ranges of alternatives, and then they subjectively perceive the environment they inhabit. The processes of both selection and perception are unreflective, disorderly, incremental, and strongly influenced by social norms and customs (p. 1069).

Not only does the organization effect the environment physically in which it moves into, but the actions and manipulations that the organization conducts including the organizations socially responsible actions, molds and forms the construction and definition of the world that the organization is in.

When organizations go global and create a center of operation in another country, other large factors come into play. These factors previously stated are the differences of cultural norms, values, and organizational practices. Not one culture is alike another and multinational organizations cannot treat the surrounding environment and community the same way as another counterpart. The benefit of using sensemaking as an approach is it allows the foundation of action and thought to become malleable enabling you to mold CSR practices into different contexts based on different cultures. Weick (1995) says sensemaking helps us understand that “once people choose how to justify the action that they choose to perform, they fix the frame within which their beliefs, actions, and associations will then make sense” (p. 164). An action the

organization takes might make sense in one culture or context but not in another. Sensemaking allows you to frame thoughts to enhance the understanding of a situation.

Although sensemaking is a viable theoretical framework to utilize when an organization creates CSR practices, this theory also allows the audience who receive this information to interpret and make sense of organizations actions. Sensemaking addresses the authoring of the text construction as well as how the audience understands and perceives it (Weick, 1995). It reflects how the audience interprets and makes sense of the organizations actions. This is particularly important if the audience is looking at an organizations website to gain information on particular CSR practices. It enables the audience, based on the organizations identity, to make sense of the organization choices in CSR practices.

Sensemaking is the most appropriate framework of understanding an organizations action when enacting CSR practices cross-culturally as well as allowing the audience to make sense of these practices through interpretation. Sensemaking gives the freedom of performing and analyzing actions within a context then making sense of the action. When implementing manipulation within the action-driven process, sensemaking can start by making sense of both the action or the result and then focus on the question of what just occurred (Weick, 1995). After the action or result occurred, the organization can start to analyze and make sense of the action creating an explanation towards it. This is then transferable to the audience who is publicly observing the organizations CSR practices and making sense of them based on the action and result the organization states on their public website. In order to make sense of organizations CSR practices, there needs to be a foundation of understanding its actions. Conrad (1993) states:

It is through discourse that individuals develop their own views of morality; through discourse that organizations develop and inculcate core values and ethical codes; and through discourse that incongruities within individual and organizational value sets of different persons are negotiated (p. 2).

The sensemaking process within an organization allows the development of interpretation from the activities that characterize the action. This then allows for the public audience or target market to make sense of the actions through the use of public text that is constructed from the organization.

This research utilized the sensemaking theory to further study the differences of leading American company and leading Chinese company CSR practices. The consideration of potential differences between what an organization practices versus its discourse needs to be taken. This research relies heavily on the public communication of CSR practices within several organizations. It makes use of the sensemaking theory in two separate ways. First, it looked at how an organization encourages its CSR practices through public corporate websites. This is the framework of actions the organization constructs to best fit their location. Second, this research interpreted the organizations practices acting as the audience and making sense through the organizations public text, identity, and CSR practices located on corporate websites. Utilizing the sensemaking theory helped interpret if similar sized organizations located in two different cultures alter CSR practices based on different geographic regions of the world. The following section reveals existing similarities and differences based on CSR practices in both America and China.

Corporate Social Responsibility Practices

The two different countries that this research examined included the United States and China. The United States have been prevalent in CSR literature having widespread research and studies based on business practices. Corporate Social Responsibility literature has focused on European CSR practices or has shown the comparison of the North American and European CSR practices. Along with America's large economy, China is a thriving economy to which many American businesses outsource or own centers of operation. In several aspects of CSR, observers have noticed that Asian firms lag behind and look unfavorable to their Western counterparts (Baughn et al., 2007; Welford, 2004). Although research has pointed out that there are substantial differences in countries CSR practices which reflect the different national context (Chapple & Moon, 2005), further research will be allocated towards figuring out specific differences strictly between leading American companies and leading Chinese companies CSR practices. As America and China are vast land masses, it should be stated that it is hard to generalize these findings because different parts of the country could have different needs or use different CSR practices. Listed below are a few findings that research has discovered.

As stated previously, China is not compared favorable to its Western counterparts (Baughn et al., 2007) and has been noted to have serious shortcomings when it comes to CSR practices (Kimber & Lipton, 2005). These shortcomings could be due to the economic situation that this country is currently in. Regarding the accountability or recording of CSR practices, research showed Asia is ranked the lowest compared to Europe and America. It is possible that the Asian society is rather modest and not concerned with boasting their accomplishments to other business counterparts (Welford, 2005). With a globalizing society especially in the

communication field, it is an important consideration for companies to list and record their CSR practices online in order to reach the largest target market with the company's public information.

Appendix A represents the thirty-five elements of CSR used in this research. As the codebook utilized for this project is broken up into separate categories of CSR elements including why, what, how, and where, this section which displays prior CSR research regarding America and China is broken up using the same criteria.

Rationales of CSR (why)

The codebook utilized for this research includes a section of "why" explaining the company rationale that is being used for their CSR efforts. These rationales include discretionary responsibility, ethical responsibility, legal responsibility, and economic responsibility (Caroll, 1979). The following paragraphs reveal existing research that is correlated with the CSR rationale section of why.

Regarding legal responsibility, there is concern that China's government and state-owned businesses could alter CSR practices in this country (Baughn et al., 2007). When government holds such significant power over the nation state's businesses, it is possible that these businesses would want to gain support of the government rather than concentrate on CSR practices (Kimber & Lipton, 2005). In Welford's (2005) study comparing CSR in Europe, North America, and Asia, some issues such as ethics, bribery, and corruption are more prevalent in written policies in Asia than in the other two locations.

The values that are related to Asian business practices such as close friendship and relationships could possibly effect the ethical and socially responsible practices of Asian firms in

the region (Swee Hoon & Siew Meng, 2000). It is easier to trust people who are part of the in-group rather than an outsider who could possibly create adversity (Swee Hoon & Siew Meng, 2000).

Looking at the legality of business practices in America, almost every aspect of American business' revolve around laws and regulations (Ibrahim & Parsa, 2005). America could be ahead of the developing world in enacting CSR practices due to the regulations that labor laws have produced. Although CSR is not a legal entity of business culture, a country's rules and regulation minimums must be met by businesses, which could affect the amount of CSR practices that are involved.

Community stakeholders and public philanthropy (what)

The codebook categorizes CSR efforts relevant to community stakeholders and public philanthropy to the "what" section. This includes many types of public philanthropic practices, customer stakeholders, employee relations, suppliers, and shareholders. The following paragraphs explain the existing research that is correlated to the what section of the codebook.

Philanthropy is a popular way in which companies donate monetary resources, time, or goods to help the welfare of a community. Although philanthropy and community development are recognized and known throughout Asia, when compared to Europe and America, Asia was ranked the lowest in philanthropic policies (Baughn et al., 2007). Although CSR might not be a prevalent or an infused idea throughout China, this region is progressing past traditional community involvement and creating newer forms of socially responsible acts towards production practices and employee relations (Chapple & Moon, 2005).

A popular way that the United States CSR practices are displayed is on corporate web pages. The United States businesses tend to emphasize volunteerism while giving communities resources with philanthropic programs (Baughn et al., 2007). Compared to Europe and Asia, the U.S. showed that philanthropic practices were most established (Baughn et al., 2007), as where is Asia they are just recognized.

Environmental practices in Asia have received attention due to promotion of economic growth in that region (Baughn et al., 2007). This economic growth has previously put environmental practices to the wayside. Now external pressures are causing an increase of change within this region (Baughn et al., 2007). With many international businesses moving into China, it is possible that more attention will be focused in that region as other countries regulations differ from China.

In Welford's (2005) study, using 20 different CSR company policy elements, he tested and discovered that Asian firms are doing less in CSR practices than European and North American firms, especially concerning employee's fair wages and equal opportunities for employees. One characteristic of the Asian culture is working long hours, but businesses in Asia do not seem to show statements based on employees working hours or overtime pay information. Also, Asian business practices are not as concerned with in-house education systems and development programs compared to North America and Europe (Welford, 2005).

Practices of CSR (how)

The codebook categorized elements in the "how" section that relate to how CSR is developed or pushed throughout a community. These include elements of CSR policy and reporting, foundations, volunteerism, partnerships with government, non-government

organizations, and universities, sponsorships, donations, and awards. The following explains what research has been found throughout China and America.

There are so many differences with the economic status, government regulations, and cultural norms that it is difficult to determine what is causing the lack of CSR practices within Asia. Weaver (2001) states that based on corporate web pages, Americans tend to codify social relations with rules while Asian firms may rely more on cultural mechanisms such as philosophy and guiding principles. It seems that increased business activity in Asia due to the Western business practices in Asia could boost and spread the amount of CSR used within Asian countries (Chapple & Moon, 2005).

The research area of CSR does not have a large amount of literature that compares or explains the Asian and American business context. The section that follows will give a justification and rationalization on why CSR is an important concept to further examine.

Rationale

Corporate Social Responsibility is a concept that has and will continue to grow. Organizations should understand and adapt to these conditions because this idea seems to be pressed, essentially becoming a part of the business norm. It is important to study this aspect of business practices especially in multinational companies because they hold power and influence over today's society and economy. Recently, there has been a rapid expansion in global operations and international business (Ibrahim & Parsa, 2005) which enables research to continue and look more in depth on a multinational level. CSR practices will remain indefinitely, emphasizing the belief that "socially responsible behavior can yield higher levels of profit for

companies, which might become a competitive advantage” (Ángeles Gil Estallo et al., 2007).

This poses the idea that research in this area is popular and will continue in the future.

Recently, there has been an increase of research conducted comparing the nation’s culture and its effect on CSR practices. However, there has been little empirical work in this area. The empirical work that has been conducted mainly focuses on the U.S. (Ibrahim & Parsa, 2005). Pertaining to theory and practice of CSR, the main focus and framework has been mainly focused towards the American and European culture (Birch & Moon, 2004) which leaves room for further research to be conducted in the Asian culture. As China is a major business player in global practices and receiving little attention towards CSR research efforts, it is important to find and compare cultural differences to understand how business practices can affect a region. It is important especially when American and Chinese businesses practices are actively and currently involved with each other. Although this research specifically compares leading American companies to leading Chinese companies, international business practices do play a large part in today’s business world. Many of the leading companies examined in this project do have operation centers placed in other countries. Also, with the international range of socially responsible practices, little is known regarding cross-cultural similarities and differences (Ibrahim & Parsa, 2005).

With an expansion of globalized business practices with multinational companies (Gardberg & Fombrun, 2006), there is a need for the additional examination of CSR practices especially operating in different domestic and foreign contexts. It is possible that a company can fail to realize the differences between its home and host country which could lead to a company’s rejection from the surrounding society and a poor rapport (Brønn, 2006). It is

important to find the cultural differences between multinational organizations CSR practices to understand a company's purpose based on cultural norms and values.

Chapter III

Method

This research will be conducted in a two-step process. First, a content analysis will be conducted. A content analysis is a quantitative methodology looking at qualitative data. This method will allow the research to look at and analyze how the leading American company's communicate their CSR practices on public corporate websites. In order for the American companies to qualify for further analysis, the list of these American-owned organizations had to show a Chinese presence. The results of this data was then compared to a similar analysis having looked at leading Chinese-owned company websites presented in the Chinese-language (Tang, Li, & Lee, 2008). Comparing CSR efforts in these two regions of the world allowed this research to discover the cultural similarities and differences between the largest companies in both countries.

Sample

The main goal of this study is to explore how leading American organizations compare to leading Chinese organizations through the utilization and explanation of CSR practices on their corporate websites. Efforts were made to include only companies with headquarters located in the respective countries of interest. The first sample that was used was created from a list comprising of leading Fortune 500 companies. These American-owned companies utilized from the Fortune 500 list had to show a Chinese presence by owning a center of operation located in China or utilizing a joint venture with a Chinese business counterpart.

Out of the list of Fortune 500 companies, the first 200 companies were evaluated to obtain a list of 100 American-owned businesses that demonstrated a presence in China. This

research only evaluated the top 200 Fortune 500 companies to obtain a population size based on similar company rank. These top companies could present different CSR initiatives than smaller or medium size companies. Segregating the population size by rank is important and a key determinant in how CSR is publicized within leading American companies. The list of 100 businesses was then randomly sampled by alphabetizing the company names and then selecting every second company to make up the final 50 companies this research utilized. The list of companies along with the corporate websites utilized is presented in Appendix B.

The second sample that was used included twenty three of the top Fortune 50 Chinese companies. These companies were coded in the Chinese-language (Tang et al., 2008). The fifty American-owned, English-language websites were then compared to the twenty three Chinese owned, Chinese-language websites utilizing a codebook that is further explained in the following section.

Codebook

The codebook utilized in this research project was created from two existing studies performed by Chapple & Moon (2005) and Maignan & Ralston (2002). The CSR coding system these studies utilized tested several aspects of CSR including the reason of CSR practices, the types of CSR practices utilized, internal and external concerns of CSR practices, and how CSR practices were executed. The company type is also utilized for general informational purposes. Also, Carroll's (1979) *Social Responsibility Categories* including discretionary responsibilities, ethical responsibilities, legal responsibilities, and economic responsibilities were used to understand and encompass the series of obligations an organization has towards a community. Utilizing these frameworks will address the research questions previously proposed. The same

codebook that is utilized in this research was previously created and used comparing Chinese owned, Chinese-language CSR practices within the global framework (Tang et al., 2008). Two alterations were made to specifically adapt the codebook to American CSR practices and will be left out of the cross-cultural comparison. In general, 33 elements were used to conduct the content analysis on leading American companies while 31 elements were used to conduct the cross-cultural analysis between leading American and leading Chinese companies. The two elements that were excluded in the cross-cultural comparison included the military and education. The military element was added to the American company codebook from a trend that was discovered during the first round of intercoder reliability. Several of the Fortune 500 websites contained CSR efforts towards the support of the U.S. Military. The education element was excluded due to the differences of the coding schemes between American and Chinese company websites. Refer to Appendix A for the codebook used to analyze top American-owned organizations.

Intercoder Reliability

After adjusting the codebook to specifically adapt to leading American organizations, two researchers coded two websites for an initial practice and achieved a holsti intercoder reliability of .929 (Holsti, 1969). The researchers discussed the results and then coded 3 more companies totaling 5 companies overall. The results for the last three companies achieved a Holsti intercoder reliability of .886. Overall, ten percent of the total amount of companies coded for this research was utilized to achieve an intercoder reliability that is considered satisfactory.

Chapter IV

Results

To identify the dimensions of CSR used by leading American companies, the dimensionality of 31 items in the codebook that measured the why, what, how, and where of CSR was analyzed using the principle component factor analysis. One factor was identified based on the scree plot test and the interpretability of the factor solution. This factor was rotated using the Varimax rotation procedure. The rotated procedure, as shown in Table 1, yielded one interpretable factor of American CSR. As presented, leading American organizations CSR practices show homogeneity among all items. These results support the idea that CSR practices have a standardized approach shown by leading American companies. This could be attributed to the development of America and the abundant amount of discretionary resources leading American companies have. A strategy of leading American organizations is spreading these resources among a broad spectrum of CSR efforts and not specifically concentrating locally on societal demands. Leading American companies' CSR efforts could remain the same over time due to either the upkeep of competitive CSR publications and practices, or contentment of publicizing a sturdy CSR reputation across all general areas.

Tang et al. (2008) discovered three approaches to CSR in leading Chinese company practices. The dimensionality of the study measured 39 items looking at the why, what, how, when, and where of Chinese CSR. These factors were then analyzed using the principle component factor analysis. Three factors were identified based on the scree plot test and the

Table 1

Results of Factor Analysis

Items	Factor
	American CSR
Discretionary rationality	0.36
Ethical rationality	0.48
Legal Rationality	0.13
Sport	0.36
Art and culture	0.52
Development and Poverty reduction	0.57
Disaster relief	0.57
Environment conservation, planting trees	0.49
Contribution to health and disability issues	0.74
Public philanthropy to young people	0.78
Public philanthropy to old people	0.24
Product quality: Customer stakeholders	0.23
Product safety: Customer stakeholders	0.46
Employee health and safety	0.56
Employee welfare	0.67
Employee development	0.67
Equal opportunity to employees	0.81
CSR to suppliers	0.72
CSR to shareholders	0.67
CSR report as a part of CSR practice	0.65
Companies build foundation to do CSR	0.53
Volunteers	0.89
Partnership with government	0.35
Partnership with NGOs	0.30
Partnership with university	0.40
Sponsoring public events as a part of CSR practice	0.60
Donation as a part of CSR practice	0.72
Award	0.65
The mention of global CSR	0.49
<i>Complexity determined item</i>	
Economic Rationality	-0.19
Company policy as a part of CSR practice	-0.33

interpretability of the factor analysis. The results of the analysis indicated that Chinese companies take one of three approaches to CSR: CSR as short-term public philanthropy, as long-term public philanthropy, and as an ethical business practice (Tang et al., 2008). The first approach, short-term public philanthropy, is based on a company's contribution to the general welfare of society. The second approach, long-term public philanthropy, is based on the company's long term sustainable development practices and its core values. The third approach, ethical business practice, is based on the company's ethical business conduct within its business operations (Tang et al., 2008).

The next part of the paper is devoted to a further examination of the CSR discourses between both leading American and leading Chinese companies proposed in RQ1 and RQ2. The content analysis and cross-cultural analysis sought to answer two different research questions posed earlier. The data from the content analysis performed on leading American companies are presented. To identify the components of American CSR practices, the codebook utilized for this research has 33 items that measured the why, what, how, and where of CSR (Tang et al., 2008). The 33 items that are explained further in this section also contain examples of each item specifically found from the list of the 50 American companies examined. The overall findings from top American companies are represented in Appendix C. The number "1" demonstrates that the company did contain that element of CSR on its corporate website. The number "0" demonstrates that the company did not contain that element of CSR on their corporate website.

Paired with the 33 items examining the leading Fortune 500 American company CSR practices are the results of the cross-cultural examination including the leading Fortune 50

Chinese company CSR practices (Tang et al., 2008). Chi-square tests were conducted to compare the similarities and differences between how leading American and leading Chinese companies define and practice CSR. Although there were 33 items examined in American CSR efforts, when compared with Chinese CSR efforts, only 31 elements are examined. The results of the chi-square test revealed few similarities and many differences. At the end of each element category is a summation of results. Next, an explanation of RQ1 which explores the question of how leading American companies enact CSR and RQ2 which explores the comparison of CSR practices between top American companies and top Chinese companies.

Company Type

The 50 American Fortune 500 companies and 23 Chinese Fortune 50 companies (Tang et al., 2008) included in this content and cross-cultural analysis were broken up into industry types: Oil, gas, electricity, power generation (American, 1; Chinese, 5), Mining, steel, iron (American, 2; Chinese, 4), IT and computers (American, 8; Chinese, 1), Telecommunications (American, 2; Chinese, 3), Banking and holdings (American, 4; Chinese, 4), Insurance (American, 1; Chinese, 1), Electronic appliances manufacturing (American, 1; Chinese, 2), Auto (American, 4; Chinese, 0), Shipping, including package and containers (American, 1; Chinese, 3), Airlines (American, 6; Chinese, 0), and Others including pharmaceuticals, chemicals, office supplies, sporting goods, food and beverage services, and clothing suppliers (American, 20; China, 0).

Provided in the following categories is a description of each element, element examples extracted from the 50 Fortune 500 company websites paired with explanations, the results of the Fortune 500 content analysis, and the results of the cross-cultural comparison between leading American Fortune 500 companies and leading Chinese Fortune 50 companies CSR practices.

Rationales of CSR (why)

The rationales of CSR pertain to the motives behind business practices that a company utilizes. These business practices are based on discretionary, ethical, legal, and economic rationalities. Companies can and often display more than one rationale towards CSR efforts. Every company utilized for the project was considered for each of the four rationales to further understand the overall motives towards CSR efforts.

Discretionary Rationality

This rationale is described as a company voluntarily demonstrating societal expectation at the business' own discretion. Out of 50 American companies, 42 or 84% showed that their rationales of CSR are dedicated toward discretionary responsibility. Examples are displayed from Office Depot and Johnson & Johnson stating,

Our Company demonstrates an unwavering belief in the fundamental importance of community investment. We support organizations financially and through product donations, by helping to build awareness of their mission and goals, and by inspiring our customers and associates to become involved in their good work (www.officedepot.com).

Johnson & Johnson and its many operating companies support community-based programs that improve health and well-being. Our community partners show us where our giving can help the most. We listen to them and we learn from them so that the programs we support make a meaningful difference in people's lives (www.jnj.com).

The first example from Office Depot demonstrates its support for community investment through financial support and product donations that surpasses what a company is expected to

do. Johnson & Johnson points out its company support for community-based programs that improve health and well-being. Office Depot and Johnson & Johnson's statements are classified under this element due to the dedication towards CSR through the business' own discretionary resources.

Data analysis showed that there is no significant difference between American and Chinese rationales towards discretionary responsibilities, ($\chi^2=1.034$, $df=1$, $p = .309$), America= 84%; China= 73.9%.

Ethical Rationality

This rationale is described as business practices that are ethical beyond the minimum legal requirement. Out of 50 American companies, 48 or 96% showed that their rationales of CSR are dedicated toward ethical responsibility. The two American companies that excluded ethical rationality on their corporate websites were Burlington Northern Santa Fe and Illinois Tool Works. Examples are displayed from Weyerhaeuser and Goodyear stating,

Sustainability means more than planting trees—it's important to nurture knowledge, too. Weyerhaeuser plays a unique role in contributing sustainable solutions to social and environmental problems. Through the Weyerhaeuser Company Foundation, we support advancing renewable natural resources as part of a sustainable solution to community and global problems (www.weyerhaeuser.com).

As part of an effort to improve energy efficiency in its U.S. manufacturing locations, Goodyear applied for U.S. Department of Energy (D.O.E.) assistance. The manufacturing facility in Union City, Tennessee, was selected for review. After developing a model of the plant's steam system, energy specialists identified more than

\$1 million in improvements in the areas of boiler operations, heat recovery and insulation. Research is ongoing with a renewable energy provider to produce steam using plant waste materials in place of fossil fuels. In the process, the plant expects to reduce air emissions further as it incorporates this program into its effort to eliminate disposal of wastes in landfills (www.goodyear.com).

The first example from Weyerhaeuser demonstrates ethical responsibility by its support of environmental sustainability. Sustainability is not a legal requirement and Weyerhaeuser has put forth extra effort into bettering the environment. The second example from Goodyear shows its effort to improve its facilities becoming more energy efficient and creating new energy practices from waste product.

Compared to Chinese companies, American companies are more likely to emphasize ethical rationality as a part of their CSR efforts ($\chi^2=12.627$, $df=1$, $p = .000$), America= 96%; China= 65.2%.

Legal Rationality

This rationale demonstrates the responsibility of a business to follow legal requirements. Out of 50 American companies, 34 or 68% showed that their rationales of CSR are dedicated toward legal responsibility. Examples are displayed from Paccar and Illinois Tool Works stating,

Over the years PACCAR, through its commitment to integrity and honesty demonstrated by PACCAR's directors, officers and employees, has earned a reputation for adhering to the law and maintaining the highest level of honest and ethical conduct (www.paccar.com).

ITW has approximately 700 business units (approximately 240 in North America) worldwide in 48 countries. Even though managing such diverse operations poses a significant challenge, ITW is committed to being a good corporate citizen by providing a safe work environment for its employees as well as endeavoring to comply with safety and environmental laws (www.itw.com).

The first example from Paccar demonstrates its company's honest reputation by adhering to laws. The second example from Illinois Tool Works displays its effort to comply with environmental and safety laws in all of its company facilities.

Data analysis showed that there is no significant difference between American and Chinese companies regarding legal responsibility ($\chi^2=.055$, $df=1$, $p = .814$), America= 68%; China= 65.2%.

Economic Rationality

This rationale is described as the responsibility to produce goods and services that society wants and to sell these goods at a profit. Out of 50 American companies, 26 or 52% showed that their rationales of CSR are dedicated toward economic responsibility. Examples are displayed from Kimberly-Clark and McDonald's stating,

I am confident that K-C will continue to achieve sustainable growth, create value for our shareholders, provide sustainable employment opportunities and responsibly manage our use of the planet's resources (www.kimberly-clark.com).

Most important to our valued investors, this combination of restaurant performance and financial diligence has enabled us to increase shareholder value significantly (www.mcdonalds.com).

The first example from Kimberly-Clark demonstrates its drive to achieve sustainable growth and create value for its shareholders. The second example from McDonalds is similar to Kimberly-Clark, in creating value for shareholders. The economic responsibility element examples can both be attributed to creating value for shareholders. To create value for shareholders, a company must produce and sell goods and services at a profit.

Compared to American companies, Chinese companies are more likely to emphasize economic responsibilities as part of their CSR efforts ($\chi^2=10.613$, $df=1$, $p = .001$), America= 52%; China= 91.3%.

The overall results pertaining to the rationalities of CSR suggest that two out of the four rationalities between America and China are similar, discretionary rationality (America, 84%; China, 73.9%), and legal rationality (America, 68%; China, 65.2%). Leading companies in both countries emphasized discretionary rationalities to show the company is giving back to society. Although both samples equally met societal expectations by publicizing CSR efforts at the businesses' own discretion, it does not mean that both samples are equal in how much effort is put forth toward CSR. Legal rationality was very similar between both samples. American companies do not seem to emphasize legal rationalities of CSR as there are other legal regulations a company must uphold. Chinese companies could concentrate more on pleasing government regulators than placing efforts toward CSR. Leading companies in both countries are more concentrated toward other legal duties than publicizing responsibility towards CSR as these are voluntary actions and not required by law. Ethical rationality in America (96%) was emphasized more on corporate websites than in China (65.2%). American companies push ethical business practices because American consumers identify with companies practicing

ethical behaviors past minimum legal requirements. Connecting with a brand due to its moral and ethical make-up allows a consumer to feel like they are buying a quality product. China (91.3%), however, emphasized economic rationality more than America (52%). Leading Chinese companies push the idea of economic rationality, or selling goods for a profit, to bring in more revenue and business as this country is still developing.

Community stakeholders and public philanthropy (what)

The community stakeholder and public philanthropy category includes what a company does to contribute monetary resources, goods, or services to the public by ways of philanthropy practices.

Education

Out of 50 companies, 48 or 96% of companies donated monetary resources or educational opportunities to areas outside of the company. This could include financial assistance to primary or secondary school students and college students. The two companies that did not publicize education on their website included Apple Inc. and Delta Airlines. Examples are displayed by Nike and Exxon Mobil stating,

In January 2007, Nike created the Nike School Innovation Fund (NSIF)—a \$9-million, five-year commitment to help public education in Portland, Beaverton and Hillsboro school districts. The NSIF's overall aim is to support our community's major school districts in their pursuit to improve the education of our kids (www.Nikebiz.com).

ExxonMobil has a long history of supporting and improving educational programs. In the developed world, we target math and science education because a basic understanding of these subjects is increasingly important in today's highly competitive,

technology-driven world. In developing countries, basic education is necessary to spur development and economic growth. In 2007, we directed more than \$69.7 million to education worldwide (www.exxonmobil.com).

The first example by Nike displayed its commitment to education by supporting Portland, Beaverton, and Hillsboro school districts. The second example from Exxon Mobil demonstrates its commitment and long history of supporting educational programs in math and science.

This education element excluded American and Chinese company comparisons due to different coding schemes.

Military

Out of 50 companies, 18 or 36% of companies state that they support the American troops or military intelligence. Examples are displayed from Weyerhaeuser and General Motors stating,

Weyerhaeuser Company is donating 12.5 acres of land on Highway 10 for the development of a new \$15 million National Guard Armory. Home to a National Guard Armory since 1916, Bogalusa has been headquarters for horse cavalry units, air defense artillery specialists and today's engineering battalion. The local Guard recently completed a mission in Iraq (www.weyerhaeuser.com).

General Motors today announced an online vehicle discount program for active and reserve military members that can save military families thousands of dollars when purchasing a new car or truck from Chevrolet, Saturn, Pontiac, Buick, Saab, Cadillac, GMC or HUMMER (www.gm.com).

The first example from Weyerhaeuser displays its commitment to the military by donating 12.5 acres of land for the development of a National Guard Armory. The second example from General Motors demonstrates military commitment by giving discounts to active and reserve military members when purchasing vehicles.

The military element excluded American and Chinese company comparisons due to the addition of this element to the American company codebook after the Chinese company data were recorded. Having two different governing bodies, military set-up and service to one's country could present differences, however, this research did not conduct country comparison.

Sports

This element represents companies that sponsor sporting events or advocate sports on their corporate websites. Out of 50 American companies, 28 or 56% of companies advocated sports on its website. Examples are displayed by Tyson Foods and Nike stating,

Tyson de Mexico supports and sponsors numerous sports including the 2007 Laguna Open, the Vaqueros Laguna Baseball Team, and the Encuentro Nacional de Gimnasia (www.tyson.com).

Unleashing potential through sport-

In the last two years, Nike invested \$100 million worldwide in community-based sports initiatives. By 2011, we expect to invest another \$315 million. These investments will be used to give excluded youth around the world the chance to play because access to sport can enhance their lives (www.nikebiz.com).

The first example from Tyson Foods demonstrates responsibility towards sports by supporting sports teams including the Vaqueros Laguna Baseball Team. The second example

from Nike demonstrates its community-based sports initiatives by investing \$100 million into sports enhancement programs around the world.

Data analysis showed that there is no statistically significant difference between American and Chinese companies regarding philanthropy towards sports ($\chi^2=2.837$, $df=1$, $p = .092$), America= 56%; China= 34.8%.

Arts and culture

This element includes sponsoring arts and culture events such as concerts, exhibitions, or competitions that are for the general public and outside of the company. Out of 50 American companies, 41 or 82% of companies included arts and culture as an important aspect of their company culture philanthropic practices. Examples are displayed by IBM and Coca-Cola Company stating,

By joining with libraries, museums, and other cultural institutions in exciting partnerships that leverage IBM expertise, we also demonstrate the critical role technology plays in enhancing the arts (www.ibm.com).

The Coca-Cola Company- 2007 Grants Paid-

Atlanta Symphony Orchestra \$2,000,000 Contribution to the annual fund (www.coca-colacompany.com).

The first example from IBM demonstrates its arts and culture support by partnering with libraries, museums, and other cultural institutions. The second example from the Coca-Cola Company demonstrates its arts and culture support by contributing \$2,000,000 to the Atlanta Symphony Orchestra.

When compared to Chinese companies, American companies are more likely to emphasize art and culture as part of their CSR efforts ($\chi^2=11.103$, $df=1$, $p = .001$), America= 82%; China= 43.5%.

Development and poverty reduction

This element includes helping rural areas develop economically, donating to a poor community, or any type of assistance to a family in need/ classified under poverty. Out of 50 American companies, 42 or 84% of companies included development and poverty alleviation as an area their company contributed to. Examples are displayed by Arrow and UPS stating,

In early October, a team of Arrow employees from the Indianapolis facilities, and the Habitat for Humanity organization, finished building a home to help provide affordable housing for a local family in need (www.Arrow.com).

2007 Giving- China Foundation for Poverty Alleviation Beijing, China \$10,000 (www.ups.com).

The first example from Arrow demonstrates its support to development and poverty reduction by assisting housing construction for a local family in need. The second example from UPS shows its support by donating \$10,000 to the China Foundation for Poverty Alleviation. Both examples show support in helping develop communities and support citizens in need.

When compared to Chinese companies, American companies are more likely to emphasize development and poverty reduction as part of their CSR efforts ($\chi^2=4.718$, $df=1$, $p = .030$), America= 84%; China= 60.9%.

Disaster Relief

This element included companies utilizing philanthropy towards disaster relief. Out of 50 American companies, 43 or 86% of companies included philanthropy towards this element.

Examples are displayed by American Express and Manpower stating,

We also serve our communities by supporting immediate and long-term relief and recovery efforts to help victims of natural disasters (www.americanexpress.com).

Following an active hurricane season in Florida in 2004, Manpower was appointed by the U.S. Department of Labor as the National Emergency Grant (NEG) Partner of Choice and Employer of Record. Manpower engaged its offices in the region to register NEG participants to work and receive pay in the temporary jobs created under the grant, providing these individuals with a means to support themselves. By identifying eligible worksites and providing the unemployed with a maximum six-month clean-up assignment, Manpower was able to secure temporary employment for more than 1300 individuals who would have otherwise been unemployed as a result of the hurricanes. In partnership with the U.S. Department of Labor and the State of Mississippi, Manpower was also instrumental in providing employment and support services to more than 3450 Hurricane Katrina evacuees in 2005 (www.manpower.com).

The first example from American Express demonstrates its support by serving its communities with immediate and long-term relief efforts to help victims of natural disasters. The second example from Manpower showed its support for disaster relief by securing temporary employment for the citizens located in an area of natural disasters. This example included the 2004 hurricane season and Hurricane Katrina relief in 2005.

When compared to Chinese companies, American companies are more likely to emphasize disaster relief as part of their CSR efforts ($\chi^2=5.813$, $df=1$, $p = .016$), America= 86%; China= 60.9%.

Environment conservation

This element represents companies that includes environmental conservation as a priority. This could include planting trees, using environmentally friendly materials, reducing the pollution in the process of production, or ‘going green.’ Out of 50 American companies, 50 or 100% of companies included environmental conservation as a priority. Examples are displayed by Continental Airlines and Boeing stating,

Today, Continental is nearly 35 percent more fuel efficient for every mile a passenger flies than in 1997. In order to further reduce emissions and increase fuel efficiency, we will continue to invest in efficient and advanced aircraft technology. We will also continue to apply responsible operating procedures to further reduce the impact of our fleet on the environment. Furthermore, we will work with national and international governments to improve air traffic control systems so that aircraft routings will result in fewer emissions (www.continental.com).

Boeing recognizes the serious challenges facing our eco-system and is committed to reducing the effect of its operations, products and services on the environment. Our greatest contribution to meeting the challenge is to pioneer new technologies for environmentally progressive products and services -- and to design, develop and build them in an environmentally responsible manner.

Boeing has implemented aggressive targets for reducing its impact on the environment both for its operations and the lifecycle of its products. Boeing has a record of commitment to regulatory compliance and a legacy of environmental performance improvements in its products and services. And by learning from and enabling its employees to drive change, Boeing is embedding environmental thought and action into everything we do (www.boeing.com).

The first example from Continental shows its environmental conservation efforts by reducing gas emissions and becoming more fuel efficient. The second example from Boeing demonstrates its efforts by developing products and services in the most environmentally responsible manner possible.

When compared to Chinese companies, American companies are more likely to emphasize environment conservation as part of their CSR efforts ($\chi^2=11.669$, $df=1$, $p = .001$), America= 100%; China= 78.3%.

Health and Disability

This element represents companies that included the support of health and disability as a priority. This could include donation to AIDS, disabled people, and sponsoring a blood bank or blood drive. Out of 50 American companies, 45 or 90% of companies included the support of health and disability as a priority. The five companies that excluded health and disability on their corporate website included American Express, Apple Inc., Dow Chemical, Masco, and Microsoft. Examples are displayed from Delta and Pfizer stating,

Delta Air Lines is taking flight for the fight against breast cancer. In October, Breast Cancer Awareness Month, the airline is introducing a newly painted Delta Pink Plane to

its fleet to raise awareness for the cause and for its partner, The Breast Cancer Research Foundation (BCRF) (www.delta.com).

Launched ConnectHIV to support community-based AIDS service organizations working to stop the spread of HIV/AIDS in the US (www.pfizer.com).

The first example from Delta Airlines demonstrates its health and disability efforts by supporting the fight against breast cancer. The second example from Pfizer demonstrates the launch of a community-based support group to stop the spread of HIV.

When compared to Chinese companies, American companies are more likely to emphasize health and disability issues as part of their CSR efforts ($\chi^2=15.685$, $df=1$, $p = .000$), America= 90%; China= 47.8%.

Younger generation

This element represents companies that include supporting the youth as a part of their philanthropy. This could include donation to youth and can include college students. Out of 50 American companies, 49 or 98% of companies included supporting the youth. Apple Inc. excluded the support for youth on their corporate website. Examples are displayed by Arrow and Gap Inc. stating,

In 2008, Arrow sponsored Wyandanch Youth Services' Summer Youth Preparatory Program, providing an opportunity for students from schools in at-risk communities near Arrow's Long Island-based headquarters to spend a week of their summer preparing for the upcoming school year and learning the importance of a preparing for a college education. Wyandanch Youth Services is committed to the development of youth and prevention of delinquency through community development and activities designed to

meet the social, emotional, physical and educational needs of at-risk children (www.arrow.com).

With a particular focus on underserved youth, we're committed to supporting the communities where we live and work through grants, in-kind donations, community outreach and employee volunteer programs (www.gapinc.com).

The first example by Arrow demonstrates its support for the younger generations by sponsoring Wyandanch Youth Services' Summer Youth Preparatory Program. This program provides preparation for the upcoming school year and college for at-risk students. The second example from Gap Inc. provides support to the younger generations through grants, in-kind donations, community outreach, and volunteer programs.

When compared to Chinese companies, American companies are more likely to emphasize public philanthropy to the younger generation as part of their CSR efforts ($\chi^2=18.371$, $df=1$, $p = .000$), America= 98%; China= 60.9%.

Seniors

This element represents companies that include supporting senior citizens. Out of 50 American companies, 11 or 22% of companies include supporting senior citizens. Examples are displayed by Aetna and Illinois Tool Works stating,

Aetna (NYSE: AET) announced today that it has awarded \$41,500 to three Orlando organizations under its Small Group Community Grants Program. The program is a new initiative for Aetna, and is designed to identify and support community groups that work toward improving the quality of life in communities, and share Aetna's commitment to critical social issues. The recipients of the grants include:

\$10,000 to the Alzheimer Resource Center Inc.

\$15,500 to Nap Ford Community School Inc.

\$16,000 to Seniors First Inc (www.aetna.com).

Senior Outreach-

ITW's Senior Outreach program was created 14 years ago as a way to remain connected to our retirees and to provide opportunities for them to remain active in their local communities. In 2006, approximately 100 volunteers provided more than 5,000 hours of service to various health and human services organizations. Our committed retirees also play an important role in the success of our company's United Way campaigns. Over the past seven years, ITW retirees have contributed more than \$584,000. In addition, they provide many hours of volunteer time to support company efforts by orchestrating companywide mailings, organizing blood drives and volunteering to present Junior Achievement programs. We are fortunate to have employed such a committed and resourceful group of individuals who continue to give back to their communities and their company in such meaningful ways (www.itw.com).

The first example from Aetna demonstrates its support by contributing grants towards improving the quality of life of senior citizens. The second example from Illinois Tool Works displays its senior outreach program directed towards staying connected to the company retirees and enabling its retirees to stay connected to the community.

Data analysis showed that there is no statistically significant difference between American and Chinese support of senior citizens ($\chi^2=.205$, $df=1$, $p = .651$), America= 22%; China= 17.4%.

The overall results suggest that community involvement and/or public philanthropy practices were similarly publicized between American and Chinese companies in two of the eight categories, sports (America, 56%; China, 34.8%), and seniors (America, 22%; China, 17.4%). American companies, however, emphasized the remaining six categories on their corporate websites more than Chinese companies. These included: arts and culture (America, 82%; China, 43.5%), development and poverty reduction (America, 84%; China, 60.9%), disaster relief (America, 86%; China, 60.9%), environmental conservation (America, 100%; China, 78.3%), health and disability (America, 90%; China, 47.8%), and youth (America, 98%; China, 60.9%). Leading American companies revealed a general strategy of CSR practices as previously shown in the factor analysis. This allows leading American companies to publicize a variety of efforts towards different CSR strategies. Leading Chinese companies lag behind in community involvement and/or public philanthropic practices due to the lack of economic development and available resources.

Customer Stakeholders

Customer stakeholders pertain to the product quality and product safety a company displays toward its consumers.

Product Quality

This element represents companies that showed product quality for the customer on their website. This includes a company's achievement of high product or service quality as a part of its commitment to CSR. Out of 50 American companies, 48 or 96% of companies showed product quality for the customer on their website. The two corporate websites that excluded

product quality were Dow Chemical and Illinois Tool Works. Examples are displayed from 3M and Masco stating,

3M's sustainability policies and practices are directly linked to our fundamental corporate values: Satisfy our customers with innovative technology and superior quality, value and service (www.3m.com).

Executive Chairman Richard Manoogian shares his father's vision and commitment to excellence and has driven the Company's growth to new heights in the past two decades.

The Masco quest for quality and its standard of excellence remain as strong today as yesterday (www.masco.com).

The first example from 3M displays its commitment to product quality by incorporating it into its corporate values. The second example from Masco shows its commitment to quality and standard of excellence that has remained a stronghold in the company for many years.

Data analysis showed that there is no significant difference between American and Chinese product quality for the customer ($\chi^2=2.019$, $df=1$, $p = .155$), America= 96%; China= 87%.

Product Safety

This element represents companies that showed product safety for the customer on their website. This includes concern for the safety of customers in relation to the production activities or process services. Out of 50 American companies, 38 or 76% of companies showed product safety for the customer on their website. Examples are displayed from a subsidiary of AMR and Intel stating,

American Airlines and American Eagle are in business to provide safe, dependable and friendly air transportation to our customers, along with numerous related services (www.aa.com).

Intel's Environmental Health and Safety (EHS) organization is responsible for the identification, assessment, and control of hazards to employees, surrounding communities, and the environment. In the mid 1990s EHS recognized that a comprehensive approach was needed to minimize risk to Intel's business and ensure it was well positioned to meet the following goals:

Have the safest workplace possible for our employees.

Do no harm to surrounding communities.

Reduce our environmental footprint to enable fast factory ramps and flexibility.

Address EHS concerns early in the development of new manufacturing processes and products.

Meet customer needs for environmentally responsible and low energy products (www.intel.com).

The first example from American Airlines demonstrates product safety by stating that its business will provide safe and dependable air transportation. The second example from Intel demonstrates its initiative towards EHS for its employees, community, and environment.

When compared to Chinese companies, American companies are more likely to emphasize product safety as part of their CSR efforts ($\chi^2=11.483$, $df=1$, $p = .001$), America= 76%; China= 34.8%.

The overall results of the customer stakeholder categories suggest that one of the two elements is publicized similarly between leading American and leading Chinese companies, product quality (America, 96%; China, 87%). Both leading American and Chinese companies want to publicize that the products and services provided are high quality. Consumers want to be reassured they are purchasing a high quality product regardless of where they live and what company they are buying from. American companies (76%), however, publicized customer product safety on corporate websites more than Chinese companies (34.8%). Leading American companies publicize product safety towards their consumers due to the higher standard of business practices in America. Within the past year, many Chinese produced products have been recalled due to the lack of consumer safety. Chinese standards for consumer safety are lower than American. Product examples that have been recalled in the past year include pet food, children's toys, and computer products.

Employee Relations

Employee relations pertain to the health and safety, welfare, development, and equal opportunity that a company gives employees.

Health and Safety

This element represents companies that publicized health and safety for employees during the production process. This includes materials used and implementing procedures that prevent accidents in the process of production. Out of 50 American companies, 49 or 98% of companies showed health and safety for employees on their website. The corporate website that excluded this element was Paccar. Examples are displayed from Pfizer and Manpower stating,

At Pfizer, we are committed to protecting the environment, health and safety of our colleagues and the communities where we operate around the world" (www.pfizer.com). Our commitment to employee health and safety is demonstrated via our registration to ISO 9001:2000 standards, which validates the strength of our Predictable Performance System, and its ability to meet universally recognized quality standards. Manpower has earned this registration in nearly all of our offices throughout North America, Europe and Asia/Pacific (www.manpower.com).

The first example from Pfizer demonstrates its commitment to the health and safety of its colleagues. The second example from Manpower shows its dedication to health and safety by its registration to ISO 9001:2000 standards meeting the requirements of a universally recognized standard.

When compared to Chinese companies, American companies are more likely to emphasize employee health and safety as part of their CSR efforts ($\chi^2=24.084$, $df=1$, $p = .000$), America= 98%; China= 52.2%.

Employee welfare

This element represents companies that showed employee welfare on their website. This includes the fair treatment of employees, organizing cultural and art events to enrich the life of employees, or mentioning insurance coverage for the overall welfare of employees. Out of 50 American companies, 50 or 100% of companies showed employee welfare on their website. Examples are displayed from Motorola and Office Depot stating,

Motorola's diversity councils help integrate inclusion into its marketing, community involvement, recruitment and employee development initiatives. Led by senior executives

and open to any Motorola employee, the councils sponsor inclusion events, collaborate with external inclusion organizations, raise awareness and mentor employees (www.motorola.com).

Inclusion-

We approach all opportunities and challenges by respecting the diverse thoughts, beliefs, backgrounds, cultures and energies of all associates, customers and suppliers (www.officedepot.com).

The first example from Motorola demonstrates its commitment to diversity by organizing events to raise awareness and facilitate employee development. The second example from Office Depot demonstrates its value placed on diversity by respecting diverse thought, beliefs, backgrounds, cultures, and energies.

When compared to Chinese companies, American companies are more likely to emphasize employee welfare as part of their CSR efforts ($\chi^2=16.831$, $df=1$, $p = .000$), America= 100%; China= 69.6%.

Employee development

This element represents companies that showed employee development on their website. This includes a company providing employees with training and continuing education for further career development. This could also include safety training or job-related training. Out of 50 American companies, 50 or 100% of companies showed employee development on their website. Example are displayed from General Motors and Sun Microsystems stating,

General Motors University (GMU) was established to create a culture of continuous learning and improvement for employees across the entire enterprise. The curriculum is

designed to help GM's executive, management, technical and professional employees to continuously improve their competitive performance and to support GM's growth by building capability globally. This drives overall success at GM, aligns the company's training investment with its business needs, and disseminates best practices and core values (www.gm.com).

We work hard to ensure that Sun employees have the information they need to apply our privacy protection standards in their work. In fiscal 2007, we launched a new one-hour multimedia privacy training module for Sun employees who handle customer data. The training includes scenario-based case studies to help employees apply our principles in practice. We plan to launch additional in-depth training modules on specific privacy topics, such as human resources data management (www.sun.com).

The first example from General Motors displays General Motors University which is directed towards the improvement and development of employees. The second example from Sun Microsystems demonstrates employee development by launching training modules for employees that handle customer data.

When compared to Chinese companies, American companies are more likely to emphasize employee development as part of their CSR efforts ($\chi^2=19.532$, $df=1$, $p = .000$), America= 100%; China= 65.2%.

Equal Opportunity for Employees

This element represents companies that showed equal opportunity on their website. This includes a company's commitment to giving the same chance in recruitment and promotion to all employees regardless of race, gender, age, or handicap. Out of 50 American companies, 49 or

98% of companies showed equal opportunity on their website. The company that excluded this element on its corporate website was Paccar. Examples are displayed from Prudential Financial and Textron stating,

Prudential Financial, one of the largest financial services companies in the world, has been firmly committed to equal employment and affirmative action for over 30 years. Over the years, we've strengthened our commitment by devoting significant additional resources to help our work force better understand and maximize the value of diversity (www.prudential.com).

Textron promotes an inclusive work environment where our employees, customers and suppliers are respected, have opportunities to grow professionally and can contribute fully to our common goals, regardless of differences (www.textron.com).

The first example from Prudential Financial states its equal employment and affirmative action efforts for over 30 years. The second example from Textron illustrates its goal to fulfill common goals regardless of differences.

When compared to Chinese companies, American companies are more likely to emphasize equal opportunity as part of their CSR efforts ($\chi^2=40.256$, $df=1$, $p = .000$), America= 98%; China= 30.4%.

The overall results of employee relations suggest that leading American companies publicize all four categories on corporate websites more than leading Chinese companies. These include: employee health and safety (America, 98%; China, 52.2%), employee welfare (America, 100%; China, 69.6%), employee development (America, 100%; China, 65.2%), and equal opportunity for employees (America, 98%; China, 30.4%). Many Chinese companies are not

concerned about employee relations and have gained the reputation of using abusive actions towards employees and forcing employees to work over time with no incentive. American companies have to abide by certain labor laws that pertain to employee relations. For example, equal opportunity for employees is a legal standard American companies have to obey.

Suppliers

This element represents companies that expressed dedication toward giving equal opportunity to suppliers based on terms of sex, race, size, as well as obtaining suppliers' safety. Out of 50 American companies, 47 or 94% of companies expressed that they had dedication towards giving equal opportunity to suppliers and recognized supplier safety. The three companies that excluded equal opportunity towards suppliers are American Express, Illinois Tool Works, and Merrill Lynch. Examples are displayed from Tyson Foods and IBM stating,

At Tyson Foods, we know that having a diverse group of supply partners makes good business sense. Working with minority-owned and women-owned businesses is key to helping us meet our high standards for quality products and ultimately creates more value for our shareholders (www.tyson.com).

As a globally integrated enterprise, IBM applies the principles of our first written Equal Opportunity Policy, established more than 50 years ago, to the many social and cultural environments in which we do business. We continue to cultivate diversity in our management and executive ranks as a strategic priority, as well as in our business ecosystem of suppliers (www.ibm.com).

The first example from Tyson Foods demonstrates its effort to utilize diverse suppliers for bettering its business practices. The second example from IBM displays its efforts towards suppliers by their equal opportunity policy and diversity strategy towards suppliers.

When compared to Chinese companies, American companies are more likely to emphasize equal opportunity towards suppliers as part of their CSR efforts ($\chi^2=40.143$, $df=1$, $p = .000$), America= 94%; China= 21.7%.

The overall results suggest that American companies (94%) publicize equal opportunity towards supplier's more than Chinese companies (21.7%). Equal opportunity towards anyone in relation to an American company is a legal standard to which American companies must comply.

Shareholders

This element represents companies that express their commitment to informing its shareholders information about corporate governance and to disseminate proper information to shareholders or investors. Out of 50 American companies, 49 or 98% of companies expressed its commitment to shareholders. The company that excluded commitment to shareholders was Merrill Lynch. Examples are displayed from Sun Microsystems and American Express stating,

We undertook our first formal corporate responsibility external stakeholder engagement program in February 2007. This followed publication of our first (2006) CSR report. Our goal is to establish an ongoing dialogue with an external community of specialists interested in Sun's approach to corporate responsibility and our progress toward meeting our goals (www.sun.com).

For American Express, good citizenship has always meant much more than this. From our earliest days shipping freight across the United States through our evolution into a

global service company, we have contributed not only to the economy, but also to broader society. We work hard to deliver strong returns for our shareholders, but also believe we must serve a larger and broader group of stakeholders. Simply put, for American Express, success depends on how well we recognize and carry out all of these responsibilities — to shareholders, customers, employees, and the world around us (www.americanexpress.com).

The first example from Sun Microsystems demonstrate its shareholder responsibilities by publishing its first CSR report in 2006 to continue CSR progress with external community specialists. The second example from American Express displays its responsibilities and success through the recognition of shareholders.

When compared to Chinese companies, American companies are more likely to emphasize disseminating information to shareholders ($\chi^2=18.371$, $df=1$, $p = .000$), America= 98%; China= 60.9%.

The overall results suggest that American companies (98%) emphasize shareholder relations more than Chinese companies (60.9%).

Practices of CSR (how)

The practices of CSR category pertains to how a company accomplishes its CSR efforts. This can include using CSR policies, reports, foundations, volunteerism, through partnerships, donations, or giving awards.

CSR Policy

This element pertains to a company having a policy regarding CSR practices. Out of 50 American companies, only 7 or 14% of companies showed a formal company policy or CSR

statement. These 7 companies include Chevron, Eastman Kodak, Exxon Mobil, Honeywell International, Merrill Lynch, Nike, and Paccar. An example is given by Kodak stating,

Corporate Responsibility Principles

At Kodak, we believe that doing well by shareholders also means doing right by customers, employees, neighbors, and suppliers. With that in mind, Kodak operates its facilities, and designs and markets its products and services, not only to increase shareholder value, but also to promote development of the individual, the well being of the community, and respect for the environment.

Kodak conducts its business activities to high ethical standards.

Kodak respects internationally accepted legal principles, and obeys the laws of countries in which it does business.

Kodak is committed to sound corporate governance. In this regard, the Company's diverse, independent Board of Directors has adopted publicly available governance principles.

Kodak conducts its business activities in an environmentally responsible manner.

Kodak respects the privacy rights of its employees, customers, and suppliers.

Kodak promotes a work environment of equal opportunity for all employees and does not engage in unlawful discrimination. The Company's terms of employment are voluntary and the Company prohibits the use of child or forced labor of any kind.

Kodak is committed to employing a diverse work force, and to building and maintaining an inclusive work environment.

Kodak maintains a safe and healthy work environment.

Kodak recognizes the right of our employees to join associations of their own choosing or to refrain from joining, and the right to collective bargaining unless otherwise prohibited by law.

Kodak expects that suppliers and distributors will comply with applicable laws and generally accepted standards relating to business ethics, labor and environmental protection.

Kodak respects the economic development priorities of the developing countries in which it does business.

Kodak maintains a philanthropic program that reflects its global corporate goals in community development, business opportunity and quality of life (www.kodak.com).

This example from Kodak displays the Corporate Responsibility Principles or statement found on its corporate website.

When compared to American Companies, Chinese companies are more likely to have a company policy regarding CSR practices ($\chi^2=28.889$, $df=1$, $p = .000$), America= 14%; China 78.3%.

CSR Report

This element represents companies that have a CSR report present on their corporate website. This item excluded newsletters or management content. Out of 50 American companies, 37 or 74% of companies had a CSR report. When compared to Chinese companies, American companies are more likely to display a CSR report on corporate websites ($\chi^2=12.487$, $df=1$, $p = .000$), America= 74%; China= 30.4%. Example of CSR report titles are displayed from Aetna and Exxon Mobil stating,

Demonstrating Social Responsibility and Integrity- Aetna Corporate Responsibility

(www.aetna.com).

ExxonMobil Taking on the world's toughest energy challenges- 2007 Corporate

Citizenship Report (www.exxonmobil.com).

Foundation

This element represents companies that contained a specific company foundation for CSR efforts. Out of 50 American companies, 42 or 84% of companies contained a specific company foundation for CSR efforts. Examples are displayed from Wachovia and Motorola stating,

The Wachovia Foundation is a private foundation, whose mission is to build strong and vibrant communities, improve the quality of life and make a positive difference where we work and live (www.wachovia.com).

The Smithsonian's National Postal Museum announced today that it has received a \$1 million gift from the Motorola Foundation to support the museum's upcoming "Systems At Work" exhibition gallery (www.motorola.com).

The first example from Wachovia displays its in-house foundation whose mission is to build strong communities. The second example is from Motorola demonstrating its donation to the Smithsonian Museum from the Motorola Foundation.

When compared to Chinese companies, American companies are more likely to emphasize a company foundation as part of their CSR efforts ($\chi^2=12.623$, $df=1$, $p = .000$), America= 84%; China= 43.5%.

Volunteering

This element represents companies that showed acts of volunteerism on their website. This includes a company's employees volunteering with different events. Out of 50 American companies, 49 or 98% of companies showed acts of volunteerism on their website. The corporate website that excluded volunteerism was Apple Inc. Examples are displayed from Textron and Merrill Lynch stating,

Textron Financial's Revolving Credit Group and Management team refurbished Harmony House, a Florida shelter for abused women and children. In one day, this group of 132 volunteers painted buildings, mended fences, mulched gardens, and built grills, picnic tables and benches and a playground for shelter residents

(www.textron.com).

The employees of Merrill Lynch are helping to forge a better future by volunteering their time and talents to teach, mentor and coach under-served children and youth

(www.ml.com).

The first example from Textron explains its company's volunteer efforts with helping Harmony House, a shelter for abused women and children. The second example from Merrill Lynch states its volunteer efforts were used to teach, mentor, and coach under-served children and youth.

When compared to Chinese companies, American companies are more likely to emphasize volunteerism as part of their CSR efforts ($\chi^2=33.441$, $df=1$, $p = .000$), America= 98%; China= 39.1%.

Partnership with Government

This element represents companies that showed government partnerships on their website. Out of 50 American companies, 23 or 46% of companies showed government partnerships on their website. Examples are displayed from Boeing and Intel stating,

Boeing joined the industry-government partnership in 2008, committing to reduce the company's environmental impact by completing a companywide greenhouse gas emissions inventory, establishing reduction targets and reporting progress to the EPA on an annual basis (www.boeing.com).

Other industry and government partnerships-

We work with key industry and government organizations to boost environmental efforts, goals, and strategies (www.intel.com).

The first example from Boeing shows its government partnerships that are committed to reducing environmental impact. The second example from Intel simply states its government partnerships to boost environmental efforts.

When compared to Chinese companies, American companies are more likely to emphasize government partnerships as part of their CSR efforts ($\chi^2=5.532$, $df=1$, $p = .019$), America= 46%; China= 17.4%.

Partnership with Non-Government Organizations

This element represents companies that showed non-government organization partnerships on their websites. Out of 50 American companies, 20 or 40% of companies showed non-government organization partnerships on their websites. Examples are displayed from Coca-Cola Company and Chevron stating,

CPTS, a Bolivian NGO promoting clean production, is working with three industries in Tarija to encourage water use efficiency and pollution prevention. The local Coca-Cola bottler EMBOL is developing a Water Resource Management Program that will offer hydrologic and hydro geological analysis and information generation that will help inform sound decision-making about sustainable water resources management going forward. It is hoped that the innovative approach being promoted in the Tarija region will serve as a replicable model of community watershed management that can be implemented throughout Latin America in partnership with local Coca-Cola bottlers (www.thecoca-colacompany.com).

Chevron's community engagement initiatives rest on a long-term commitment to collaboration and partnership. Our three-year, \$30 million commitment to the Global Fund to Fight AIDS, Tuberculosis and Malaria is one example. The Chevron Management Institute (CMI) is another. The CMI provides four days of intensive leadership and management training to NGO representatives we work with around the world. Since 1995, the CMI has trained approximately 320 NGO leaders (www.chevron.com).

The first example from Coca-Cola Company states its partnership with a non-government organization in Bolivia to promote cleaner water. The second example from Chevron displays its partnership through the Chevron Management Institution (CMI) to train non-government organizations' representatives.

Data analysis showed similar results between America and China regarding non-government organization partnerships ($\chi^2=.181$, $df=1$, $p = .670$), America= 40%; China= 34.8%.

Partnership with Universities

This element represents companies that showed they had a partnership or collaboration with a university. This item excludes scholarships for individual students, but can include monetary donation to the university. Out of 50 American companies, 31 or 62% of companies showed they had a partnership or collaboration with a university. Examples are displayed from Lehman Brothers and 3M stating,

Partnering with Spelman College in 2007, Lehman Brothers announced a groundbreaking partnership with Spelman College. Spelman is the #1-ranked institution among all historically Black colleges and universities in the country by U.S. News and World Report. The development of the Lehman Brothers Center for Global Finance and Economic Development at Spelman College will create a new model that will prepare students for active participation in the global marketplace and increase the pipeline of women ready to enter the financial sector (www.lehman.com).

St. Olaf College and the Sciences-

Young scientists and math whizzes at St. Olaf College will have a new high-tech place to learn.

The 3M Foundation instituted a special 3-1 match on employee and retiree gifts for a new science facility. In just three months, \$189,918 was raised far surpassing the \$150,000 goal. The combined gift is \$689,918.

The \$22 million science complex of classrooms, labs and science library is designed to be “green.” As a sustainable building, it will be constructed with attention to recycled content and lifecycle costs, including measurably lower operating costs.

St. Olaf is known for its strong math and science curriculum. Over 40 percent of its graduates major in these disciplines. All of the college's almost 3,000 students benefit from the grant as science and math are part of the core curriculum.

This grant is yet another example of employees, retirees and 3M Foundation joining together to make a difference (www.3m.com).

The first example from the Lehman Brothers Holdings demonstrates its partnership with Spelman College. The second example from 3M displays its partnership with St. Olaf College.

When compared to Chinese companies, American companies are more likely to emphasize university partnerships on corporate websites ($\chi^2=10.216$, $df=1$, $p = .001$), America= 62%; China= 21.7%.

Sponsorship

This element represents companies that showed they used a type of sponsorship for events involving sports, arts, and culture. Out of 50 American companies, 44 or 88% of companies showed they used a type of sponsorship. Examples are displayed from United Postal Service and Exxon Mobil stating,

UPS is the Official Express Delivery Company of NASCAR and primary sponsor of Michael Waltrip Racing's #44 Toyota Camry, driven by David Reutimann. UPS also holds official track sponsorships at Bristol Motor Speedway, California Speedway, Daytona International Speedway, Homestead-Miami Speedway, Richmond International Raceway, and Texas Motor Speedway (www.UPS.com).

ExxonMobil Expands Sponsorship with Penske Racing

FAIRFAX, Va.--(BUSINESS WIRE¹)--ExxonMobil today announced that its Mobil 1 brand will be featured on the car of 2006 Indianapolis 500 winner and three-time IndyCar Series champion Sam Hornish Jr., as he attempts to qualify for the NASCAR Busch Series race at Phoenix International Raceway on November 11 and the season-ending NASCAR Busch Series event at Homestead-Miami Speedway on November 18 (www.exxonmobil.com).

The first example from UPS demonstrates its sponsorship as the Official Express Delivery Company of NASCAR. UPS is also the primary sponsor for Michael Waltrip. The second example from Exxon Mobil displays the sponsorship of Penske Racing.

When compared to Chinese companies, American companies are more likely to emphasize sponsorships as part of their CSR efforts ($\chi^2=13.686$, $df=1$, $p = .000$), America= 88%; China= 47.8%.

Donation

This element represents companies that showed they donated monetary resource or goods. These could include monetary donations or school equipment to different causes. Out of 50 American companies, 48 of 96% of companies showed they donate monetary resources or goods. The two companies that excluded donations as a part of its CSR effort are 3M and Apple Inc. Examples are displayed from Wyeth and Hewlett Packard stating,

Every year, Wyeth donates millions of dollars of pharmaceutical products to help international aid groups respond to emergency relief needs and improve global health care services (www.wyeth.com).

HP donated US\$350,000 worth of technology to establish the PHE-HP Internet Service and equip learning centers at 16 Chinese colleges and universities. As a result, more than 40,000 Chinese students are expected to receive training to improve their IT skills, giving them access to information and educational resources they would otherwise have missed. In the coming year, HP and our PHE partners will launch a platform for participating colleges to share ideas and best practices (www.hp.com).

The first example from Wyeth displays pharmaceutical product donations to help international aid groups. The second example from Hewlett-Packard states that it donates technology equipment to Chinese colleges and universities.

When compared to Chinese companies, American companies are more likely to emphasize donations as part of their CSR efforts ($\chi^2=10.185$, $df=1$, $p = .001$), America= 96%; China= 69.6%.

Award

This element represents companies that present awards to different groups in an effort to promote public good as a part of its CSR efforts. This element includes awards to environmental projects, but excludes scholarship and need-based financial assistance to students. Out of 50 American companies, 42 or 84% of companies stated that the company presented awards to different groups in an effort to promote public good. Examples are from Prudential Financial and Goodyear Tires stating,

The Prudential Spirit of Community Awards honor young people in middle level and high school grades for outstanding volunteer service to their communities. Created in 1995 by Prudential Financial in partnership with the National Association of Secondary

School Principals (NASSP), the awards constitute the United States' largest youth recognition program based solely on volunteering. Over the past 13 years, the program has honored more than 80,000 young volunteers at the local, state, and national level (www.prudential.com).

Goodyear's strategic charitable giving reflects our internal corporate values, and therefore our primary funding is awarded to organizations whose initiatives relate to one or more of the following areas: driving and transportation; tires; or children and families. We are particularly open to requests from organizations that provide innovative solutions that make and/or keep the citizens in the communities where Goodyear employees live, work and play, safe and secure. Additionally, the majority of approved grants provide funding to programs that remind citizens that Goodyear tires are the best choice for their diverse transportation needs (www.goodyear.com).

The first example from Prudential Financial demonstrates its award giving through a community award that honors young people in middle level and high school grades for service to their community. The second example from Goodyear displays award giving by awarding organizations whose initiatives relate to transporting citizens.

When compared to Chinese companies, American companies are more likely to emphasize award giving as part of their CSR efforts ($\chi^2=33.546$, $df=1$, $p = .000$), America= 84%; China= 13%.

The overall results of how CSR practices are accomplished suggest that one out of the ten elements were similar when comparing American and Chinese companies, partnerships with non-government organizations (America, 40%; China, 34.8). Chinese companies (78.3%)

displayed CSR policy statements more than American companies (14%). It is possible that leading Chinese companies follow guiding principles as their CSR foundation. However, American companies emphasized 8 of the 10 category elements more than Chinese companies including: CSR report (America, 74%; China, 30.4%), foundation (America, 84%; China, 45.3%), volunteering (America, 98%; China, 39.1%), partnership with government (America, 46%; China 17.4%), partnership with universities (America, 62%; China, 21.7%), sponsorship (American, 88%; China 47.8%), donation (America, 96%; China, 69.6%), and donation (America, 96%; China 13%). As America is more economically developed than China, the one-dimensional strategy that leading American companies use to support CSR efforts is emphasized here, showing that 8 out of the 10 ways to accomplish CSR are used more by American companies.

Global vs. Local Publics

This element represents CSR efforts outside of the country's primary border. Out of 50 American companies, 42 or 84% of companies contributed their CSR efforts to countries outside of America. When compared to Chinese companies, American companies are more likely to perform CSR practices outside of America than Chinese companies outside of China ($\chi^2=15.064$, $df=1$, $p = .000$), America= 84%; China= 39.1%. Examples of global CSR efforts are from Wyeth and UPS stating,

Wyeth donated 1 million doses of HibTITER vaccine to help children in Pakistan following the devastating earthquake in 2005 (www.wyeth.com).

Since launching its global philanthropy program in 2004, The UPS Foundation has invested \$10.8 million in charitable activities beyond the borders of the United States,

funding \$4 million in 2006, which represents 8 percent of The UPS Foundation's total charitable giving (www.ups.com).

The overall results suggest that American companies (84%) emphasized global CSR practices more than Chinese companies (39.1%).

As shown by the results, this study has few similarities and many differences when comparing American and Chinese company CSR practices found on corporate websites. These results can provide new and very useful information into further investigations of this research area. Many of the elements compared cross-culturally resulted in being significantly different. This observation provides a reliable building block on which to perform further research. Refer to Table 2 for the summary of American and Chinese company CSR practices. Overall, the present study's results provide a plethora of useful information from which to draw conclusions.

Table 2

Summary of American and Chinese CSR Practices

		American Firms % (n=50)	Chinese Firms % (n=23)
Why?	Discretionary rationality	84	73.9
	Ethical rationality	96	65.2
	Legal rationality	68	65.2
	Economic rationality	52	91.3
What? Community involvement; public philanthropy	Sports	56	34.8
	Arts and culture	82	43.5
	Development and poverty reduction	84	60.9
	Disaster relief	86	60.9
	Environment conservation	100	78.3
	Health and disability	90	47.8
	Youth	98	60.9
	Senior	22	17.4
Customer	Customer: Product quality	96	87.0
	Customer: Product safety	76	34.8
Employee relations	Employee health and safety	98	52.2
	Employee welfare	100	69.6
	Employee development	100	65.2
	Equal opportunity for employees	98	30.4
Suppliers	Suppliers	94	21.7
Shareholders	Shareholders	98	60.9
How?	CSR policy	14	78.3
	CSR report	74	30.4
	Foundation	84	45.3
	Volunteering	98	39.1
	Partnership with governments	46	17.4
	Partnership with NGOs	40	34.8
	Partnership with universities	62	21.7
	Sponsorship	88	47.8
	Donation	96	69.6
	Award	84	13.0
Where?	Global CSR	84	39.1

Chapter V

Discussion and Conclusions

After examining the results of this study, comparison with previous research revealed both similarities and differences, as well as anticipated and unexpected results. The first research question, which asks how top American companies publicize and enact CSR, is further discussed. Also, the second research question, or the comparison between leading American companies and leading Chinese companies is further analyzed. This research examines the publication of CSR practices on corporate websites providing new information that can be used in further investigation. This chapter discusses what the present findings signify, what conclusions may be drawn, presents limitations, and provides for future studies.

American Corporate Social Responsibility

This research discovered that leading American companies publicize their CSR efforts in one dimension. This shows that top American companies CSR practices have an overlying and general strategy. Leading American companies allocate resources toward the rationalities of CSR (why), community involvement and public philanthropic practices (what), customer stakeholders, employee relations, suppliers, shareholders, the way a company accomplished its CSR efforts (how), and whether CSR efforts are used outside of the country border (where). As the leading American companies show a general CSR strategy, more consumers will be able to identify with the company's efforts toward CSR. If a company purports honest and reliable business practices, consumers will want to purchase their product assuming it is high quality (McWilliams & Siegel, 2001).

As found in previous research, Ibrahim & Parsa (2005) stated that every aspect of American businesses revolve around laws. In this research pertaining specifically to the rationale of why businesses conduct CSR, legal rationality (66%) was listed third out of four rationalities following ethical (96%) and discretionary (84%) rationalities. It is possible that leading American companies do not emphasize the legal rationality of CSR as much as emphasizing other regulations a company must uphold. There are no international codes or national laws that have been enforced legally to CSR as these practices and efforts are voluntary and rest completely upon the business foundation (Broadhurst, 2000).

This study also found support for previous research (Baughn et al., 2007) stating that American businesses tend to emphasize volunteerism on corporate websites while giving communities resources with philanthropic programs. Leading American companies displayed a commitment to a wide variety of community resource giving by philanthropic programs. These included contributing resources to sports, arts and culture, the need for development and poverty alleviation, disaster relief, environmental conservation, health and disability, younger generation, and seniors. Also, leading American companies emphasize volunteerism (98%) as the highest ranked item of how a company accomplishes its public philanthropy practices. Other elements of how a company accomplishes its philanthropic practices includes having a CSR policy, CSR report, foundation, partnerships with governments, partnerships with NGOs, partnerships with universities, sponsorships, donations, and awards.

Leading American companies displayed a strong commitment to employee relations. These included employee health and safety, employee welfare, employee development, and equal opportunity for employees. This could be a response to a high standard of policies and

legal regulations American companies have to follow, especially leading American companies who are often recognized in society.

This study found a strong commitment from leading American companies to publicizing information to its potential suppliers about utilizing equal opportunity practices and to its shareholders, informing them about corporate governance. As these two elements have influence within a company, these are important aspects of American company culture that was emphasized on leading American company corporate websites.

Lastly, leading American companies showed much support to the contribution of CSR efforts outside of the American border. This can be attributed to the amount of international business American companies practice. Many companies have multiple establishments or centers of operation. Even if physically not located in another country, their products could be circulating throughout different markets (Brønn, 2006). American companies want to have a positive viewpoint in not only surrounding communities, but also surrounding countries.

The following section presents the cross-cultural analysis of CSR between leading American companies and leading Chinese companies CSR practices.

American versus Chinese Corporate Social Responsibility

Previous research (Chapple & Moon, 2005; Maignon & Ralston, 2002; Welford, 2004, 2005) found that CSR practices reflect substantial differences in separate national contexts. When comparing leading American and leading Chinese company corporate websites, this research discovered more differences than similarities.

Leading American companies use one overlying strategy towards CSR practices and leading Chinese companies emphasize three approaches towards CSR. These included CSR as

short-term public philanthropy, as long-term public philanthropy, and as ethical business practice (Tang et al., 2008). As China is currently a developing country, CSR efforts are slowly being introduced and implemented within leading Chinese companies. Leading Chinese companies can be looked at as using a strategy called Corporate Social Responsiveness. This strategy is a planned, systematic way of CSR based on societal demands (Frederick, 2006). This is a more focused approach on assisting social demands within the region rather than implementing a general solution like leading American companies.

Pertaining to the legal rationality of CSR practices, there is no difference when comparing the two cultures even though America and China have two different governing bodies. This is surprising seeing as Baughn et al. (2007) stated concern that China's government and state-owned businesses could alter CSR practices. When China's government holds such significant power over the nation's businesses, it is possible that these organizations would rather gain support over the government rather than concentrate on CSR practices (Kimber & Lipton, 2005). From this idea, it demonstrates that China's legal rationality should be presented lower than American legal rationality; on the contrary, there is no difference between the two. Pertaining to American legal rationalities towards CSR, Ibrahim & Parsa (2005) stated that every aspect of American businesses revolve around laws and regulations. Showing similar results when compared to leading Chinese companies, there is a possibility that American regulations are not emphasized to the utmost extent or even exist regarding CSR.

Welford's (2005) study of 15 countries pointed to a link between country economic development and the progress of CSR policies and enactment. Higher levels of wealth could produce more resources towards community and environmental initiatives (Baughn et al., 2007).

As America is a more developed country than China (Baughn et al., 2007), the strong relationship between economic development and high levels of CSR are apparent. Regarding the comparison of leading American companies to leading Chinese companies, economic rationality was emphasized more on Chinese corporate websites than American corporate websites. Chinese companies' websites push the concept of selling goods and gaining profit. In America, that concept is understood. Now, leading American companies are pushing the concept of ethical rationality in CSR initiatives. American companies are trying to position themselves with honest and reliable business practices so consumers will purchase their product assuming it is high quality (McWilliams & Seigel, 2001). As China's economy is still progressing, economic rationality could bring more business and revenue to leading Chinese companies helping in the development process.

Baughn et al. (2007) previously stated that although philanthropy and community development are recognized and known throughout Asia, when compared to Europe and America, Asia is ranked the lowest. This research further supports this statement. Within community involvement and public philanthropic practices, out of the eight elements including sports, arts and culture, development and poverty reduction, disaster relief, environmental conservation, health and disability, youth, and seniors, two elements show no difference between leading American and leading Chinese companies. The remaining six public philanthropic elements are emphasized more on American corporate websites. Again, with leading American companies CSR practices having a homogeneous approach towards CSR efforts, more resources are spread out focusing on a variety of philanthropic practices. With the development of America and leading American companies, CSR practices are more prominent in the American culture.

Environmental practices in Asia have received much attention due to economic growth and external pressure (Baughn et al., 2007). With many international businesses moving into this region of the world, it is causing change (Baughn et al., 2007). This research showed leading American companies emphasizing environmental practices more than Chinese companies. Out of all philanthropic practices and community involvement elements (sports, arts and culture, development and poverty reduction, disaster relief, environmental conservation health and disability, youth and senior), environmental conservation ranked first in Chinese companies philanthropy efforts. This idea just reinstates that although leading Chinese companies CSR initiatives towards environmental conservation are ranked lower than leading American companies, the idea and implementation of environmental conservation is circulating through the Chinese culture.

Two elements regarding the product quality and product safety towards customer stakeholders were compared between leading American and leading Chinese companies. The results of the comparison yielded no difference in the product quality between the two countries leading companies. This could possibly be attributed to the implementation of the ISO 9000, a quality management system standard created from the International Organization for Standardization (ISO). This organization has created several standardized practice regiments regarding social responsibility (Castka & Balzarova, 2008). Although these standardized practices are pushed, they are not a legal requirement or overall strategy for corporate governance. It should be noted that this research did not record if a company met the ISO standards. Regarding product safety, when compared, leading American companies emphasized more efforts than leading Chinese companies towards the customer stakeholder.

Leading American companies emphasized all four elements of employee relations more than leading Chinese companies. These elements included employee health and safety, employee welfare, employee development, and equal opportunities for employees. The research supports Welford's (2005) study stating that Asian firms are doing less than European and American firms regarding employee fair wages, equal opportunity, in-house education systems, and development programs. This could be attributed to values that are related in Asian business practices such as close friendships and relationships (Sween Hoon & Siew Meng, 2000). Chinese companies would rather keep employee information confidential than publicly display this information on corporate websites.

This research found a difference between leading American and leading Chinese companies in regards to equal opportunity towards suppliers and the dissemination of information towards shareholders. Overall, leading American companies emphasized more of a commitment toward suppliers and shareholders than leading Chinese companies.

Out of 10 elements regarding how a company accomplishes its CSR practices, leading Chinese companies showed having a CSR policy more than leading American companies. This supports Chapple & Moon's (2005) research stating that Asian firms rely more on cultural mechanisms such as philosophy and guiding principles, while American companies tend to codify social relations with rules. However, 8 out of the 10 elements of how a company accomplishes its CSR efforts were emphasized more on American corporate websites. These elements included a CSR report, foundation, volunteering, partnerships with government, partnerships with universities, sponsorship, donation, and awards. The results yielded no

difference between American and Chinese corporate websites in displaying partnerships with non government organizations.

When leading American and Chinese companies were compared in regards to the contribution of CSR efforts outside of the host country, leading American companies showed more global CSR efforts on corporate websites than leading Chinese companies. This could be due to the amount of international business that American companies employ.

Overall, out of the 31 elements that compared the why, what, how and where of CSR, leading American companies emphasized 23 more elements than leading Chinese companies on corporate websites. Leading Chinese companies emphasized 2 elements more on corporate websites than leading American companies. The other 6 elements showed no difference in the publication of CSR practices on corporate websites. Although CSR is still a developing concept in leading Chinese organizations, leading American companies have represented and implemented a wide variety of CSR efforts domestically and globally.

Conclusions

This study looked at Corporate Social Responsibility practices in two different cultures, America and China. First, data were collected from leading American company corporate websites that examined CSR practices and efforts. These data were then compared to leading Chinese organizations CSR practices extracted from corporate websites (Tang et al., 2008). These two countries were cross culturally examined and four notable conclusions emerged from the results.

The first conclusion pertains to the overall comparison of CSR practices between leading American companies and leading Chinese companies. Overall, CSR practices are not as

prominent in Asia when compared to America. Out of the 31 elements compared between the two corporate cultures, Chinese companies only emphasized two elements more than American companies including economic rationality and showing a CSR policy statement. Surprisingly, with leading Chinese companies presenting more CSR policies than top American companies, China falls far behind American CSR practices. Leading American companies surpassed and emphasized 23 more elements than leading Chinese companies. These include ethical rationality, arts and culture, development and poverty reduction, disaster relief, environmental conservation, health and disability, supporting the youth, customer product safety, employee health and safety, employee welfare, employee development, equal opportunity for employees, opportunity for suppliers, shareholders, presenting CSR reports, foundation, volunteering, partnerships with government, partnerships with universities, sponsorship, donation, award, and enacting CSR globally. However, there are six elements that presented no difference on corporate websites between leading American and Chinese companies including discretionary rationality, legal rationality, sports, support for seniors, customer product quality, and partnerships with non government organizations. Overall, leading American company CSR practices are more advanced in publicizing and recording CSR efforts on corporate websites.

The second conclusion pertains to the legal rationality from leading American and Chinese businesses. When these two countries were compared, the results revealed no significant difference. Regarding American and Chinese business practices, CSR is not a legal entity. This might deter businesses from presenting or complying with legal regulations that could be utilized for CSR, especially when having to uphold other legal responsibilities required. This is a surprising result as American and Chinese governing bodies differ.

The third conclusion stems from the element of environmental conservation between America and China. China has received much attention towards environmental practices especially with economic growth (Baughn et. al, 2007). All of the leading American companies utilized in this research emphasized environmental conservation on corporate websites. Leading Chinese businesses seem to be aware of environmental conservation as this element was ranked first out of eight types of philanthropic practices, but still falls behind when compared to leading American companies. Also, with many international businesses moving into China, the regulations for CSR efforts could possibly increase.

And lastly, the overall elements of employee relations including employee health and safety, employee welfare, employee development, and equal opportunity for employees were compared between leading American and leading Chinese company corporate websites. The results revealed that leading American companies emphasized employee relations more than Chinese companies. The Asian culture tends to focus more on friendships and relationship values (Sween Hoon & Siew Meng, 2000) which could halt employee relations recordings. Leading American companies are used to revealing information about the company culture due to the constant public spotlight.

Limitations

A few limitations were found in the present study. This section explains these limitations originating from the samples, codebook, and procedures.

Pertaining to the sample, this study has several limitations. This research only looked through the first 200 Fortune 500 businesses to filter out a list of 100 businesses that had a presence in China. From the list of 100 businesses that was randomly sampled, the findings from

the 50 businesses that were examined cannot be generalized to all Fortune 500 businesses outside of the sample. This is due to the diverse size of businesses listed on the Fortune 500 company list. Also, the amount of monetary resources, time, and goods a company is able to allocate to socially responsible practices could present differences. Corporate Social Responsibility efforts that were examined in this research from leading American companies on the Fortune 500 list are not representative of medium-sized and smaller-sized businesses.

Another limitation regarding the sample is related to the idea of the company's corporate website discourse versus the company action. A company can state socially responsible actions on their website, but these statements do not actually mean these actions are implemented. The reverse may also be true. A company could perform socially responsible actions and just not record them. It is difficult to examine if a company's corporate identity shown on its website, including its CSR practices, is accurate.

The last limitation pertaining to the sample size regards the Chinese Fortune 50 companies. The 23 companies from the Chinese Fortune 50 company list were relatively smaller than the 50 used from the American Fortune 500 company list. When these two samples were compared, the results between the two may not be as significant if one controls for organizations size (Frankfort-Nachmias & Leon-Guerrero, 2005).

Pertaining to the codebook utilized for this study, the data collection process presents a limiting factor. This research did not count the frequency of CSR elements presented on corporate websites or go into the depth or quality that a corporate website mentions its CSR practices. This research only coded if the company mentioned the CSR element.

A limiting factor was presented regarding the procedure utilized for this study. The data collection was conducted through the examination of corporate websites. The limiting factor is that websites continuously change and evolve over time. This means that the CSR efforts a company listed could potentially change in the future.

Lastly, the codebook utilized for this research examined an overview of several elements regarding CSR, but excluded many others. For example, the original codebook used for Tang et al.'s (2008) research had category elements of CSR based on the time of year or season. It is possible that other country's base CSR efforts around the time of year, these elements however, were not applicable to America. Seeing as CSR is a voluntary effort made by companies, it is adjustable and can become more specific towards different cultures or companies.

Future Research

Based on the results of this study, further research should continue to study Corporate Social Responsibility cross-culturally. The codebook that was used for Tang et al. (2008) research and this study should continue to penetrate and examine other countries leading company's recorded CSR practices on corporate websites. This would build a sturdy foundation and understanding of how CSR is or is not utilized throughout other corporate cultures within other countries.

In addition, further studies should focus on in-depth CSR information by observing the frequencies and quality of CSR practices displayed on corporate websites. This information could present a more comprehensive examination of CSR efforts.

Further, as this study only looked at 50 of America's leading Fortune 500 companies, the next step should look at smaller and medium-size businesses. This could help in the understanding of what CSR practices are important or feasible for companies of all sizes.

Lastly, it would be interesting to relate the study's specific country conditions such as economic development, political background, and economic freedom to the CSR practices emphasized on business's corporate websites. As stated in the research of Baughn et. al (2007), as countries develop and grow, CSR practices will follow. It would be interesting to see how these countries evolve and develop in the future.

This study only represents an attempt to understand CSR practices in leading American and leading Chinese companies in this globalizing world. First, this research looked at leading American company CSR practices then cross-culturally compared these results to leading Chinese company CSR practices (Tang et al., 2008). Overall, there were four notable conclusions in this research. First, CSR efforts are not as prominent in leading Chinese companies as they are in leading American companies. Second, although America and China have different governing bodies, the legal rationality of CSR showed no difference. Third, all leading American companies utilized in this project emphasized environmental conservation as part of their CSR efforts. Although China falls behind American environmental sustainability practices, leading Chinese companies are aware that environmental conservation is important due to the economic growth of the country. Lastly, leading American companies concentrate more on employee relation practices than leading Chinese companies. This study has found tremendous support in cultural differences regarding these two areas of the world by means of recorded CSR

discourse on corporate websites. This research will help support further investigation in the area of Corporate Social Responsibility especially looking into different cultures.

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Appendices

Appendix A

Codebook

Company Type	Industry Oil, gas, electricity, power generation Mining, steel, iron IT and computers Telecommunications Banking and holdings Insurance Electronic appliances manufacturing Auto Shipping, including package and containers Airlines Other	
Rationales of CSR (why)	Discretionary responsibility (DisR) <u>Definition:</u> societal expectations of business organizations, voluntary, at business' own discretion Example: Donation to philanthropy because business organizations want to "give back to society"	
	Ethical responsibility/Ethical business conduct (EthR) <u>Definition:</u> Business practices have to be ethical beyond the minimum legal requirement. Example: Businesses need to make an effort create sustainable development by using more environmentally friendly materials.	
	Legal responsibility (LegR) Definition: the responsibility of business to follow legal requirements. Examples: Laws National or international contract (UN, SA8000, etc)	
	Economic responsibility (EcoR) <u>Definition:</u> The responsibility to produce goods and services that society wants and to sell them at a profit. "Making money"	

Community stakeholders / public philanthropy (what)	Education (PEdu) E.g. donation to education E.g. The company presents its support to educational opportunities and the quality of the education received by populations outside the firm.	Financial assistance to primary and secondary school students, especially those from less developed areas e.g. Hope project
		Financial assistance to college students (including scholarship and non-merit assistance)
		Others
	Military (PMil) e.g. supporting American Troops	
	Sports (PSpt) e.g. sponsoring sports event	
	Arts & culture (PAr) e.g. sponsoring art and culture events, such as concert, exhibition, competition Must be outside of the company; for public in general	
	Development and poverty relief (PPov) E.g. help economic development of rural area; donation to poor people; Any type of assistance to family in poverty	
	Disaster relief (PDis)	
	Environment, conservation (PEnv) E.g. plant trees E.g. use environmentally friendly material, reduce pollution in the process of production E.g. Going “green”	
	Health and disability (PHlh) e.g. donation to AIDs or disabled people Blood bank, blood donation	
Customer stakeholders	Younger generation E.g. donation to youth, including college students	
	Seniors	
	Product quality The company presents the achievement of high product/service quality as a part of its commitment to social responsibility.	
	Product safety The company displays concern for the safety of its customers in relation with its production activities or products/services.	

Employee relations	Health and safety e.g. pay attention to health and safety issues in the process of production, for instance, don't use materials bad for the health of employees; implementing procedures that prevent accidents in the process of production	
	Employee welfare e.g. fair treatment of employees, organize culture and art events to enrich the life of employees e.g. company providing employees with insurance coverage	
	Employee development Companies provide employees with training or continuing education for their further career development Include: safety training and job-related training	
	Equal opportunity The company displays its commitment to giving the same chance in recruitment and promotion to all employees regardless of race, gender, age or handicap.	
Suppliers	The company expresses its dedication to giving equal opportunities to suppliers in terms of gender, race, and size, and/or to assuring suppliers' safety.	
Shareholders	The company expresses its commitment to the involvement of shareholders in corporate governance and/or to the proper information of shareholders. The company has responsibility towards its shareholders or investor relations.	
Practices of CSR (How)	CSR policy e.g. including company's CSR statement, formal policy	
	CSR report (RepP) Including mainly CSR content :corporate citizenship, corporate governance Exclude: newsletters and management content	
	Foundation Definition: companies build foundations as an apparatus for its CSR.	
	Volunteering e.g. company organization employees to volunteer in different events, such as help with education of children of rural areas	
	Partnership	Government (ParGov) NGO (ParNGO)

		University (ParUni)- collaboration of university with business. Does not include scholarships for individual students but can give money to the university.
	Sponsorship (SpnP) e.g. sports events, art events, cultural events	
	Donation (DonP) e.g. giving money, equipment (e.g. computers) to different causes	
	Award Definition: The company presents awards to different groups in an effort to promote courses related to public good as a part of its own CSR practice. E.g. Award to environmental projects, etc Exclude: scholarship and need-based financial assistance to students	Grants, open competition to public promoting CSR.
Global vs. local publics (where)	Global CSR (Global) e.g. companies contribute to CSR outside of America	

Appendix B

List of Companies

Fortune 500 Companies	Main Corporate Website
3M	www.3m.com
Aetna	www.aetna.com
American Express	www.americanexpress.com
AMR	www.amrcorp.com
Apple Inc.	www.apple.com
Arrow Electronics	www.arrow.com
Boeing	www.boeing.com
Burlington Northern Santa Fe	www.bnsf.com
Chevron	www.chevron.com
Cisco Systems	www.cisco.com
Coca-Cola	www.coca-colacompany.com
Computer Sciences	www.csc.com
Continental Airlines	www.continental.com
Dell	www.dell.com
Delta Air Lines	www.delta.com
Dow Chemical	www.dow.com
Eastman Kodak	www.kodak.com
EDS	www.eds.com
Exxon Mobil	www.exxonmobile.com
Flour	www.flour.com
Gap Inc.	www.gapinc.com
General Motors	www.gm.com
Goodyear Tire & Rubber	www.goodyear.com
Hewlett-Packard	www.hp.com
Honeywell International	www.honeywell.com
Illinois Tool Works	www.itw.com
Intel	www.intel.com
Intl. Business Machines	www.ibm.com
Johnson & Johnson	www.jnj.com
Kimberly-Clark	www.kimberly-clark.com
Lehman Brothers Holdings	www.lehman.com
Eli Lilly	www.lilly.com
Manpower	www.manpower.com
Masco	www.masco.com
McDonald's	www.mcdonalds.com

Fortune 500 Companies	Main Corporate Website
Merrill Lynch	www.ml.com
Microsoft	www.microsoft.com
Motorola	www.motorola.com
Nike	www.nikebiz.com
Office Depot	www.officedepot.com
Paccar	www.paccar.com
Pfizer	www.pfizer.com
Prudential Financial	www.prudential.com
Sun Microsystems	www.sun.com
Textron	www.textron.com
Tyson Foods	www.tyson.com
United Parcel Service	www.ups.com
Wachovia Corp.	www.wachovia.com
Weyerhaeuser	www.weyerhaeuser.com
Wyeth	www.wyeth.com

Appendix C

Fortune 500 Company Findings

Fortune 500 Companies	Company Type	Dis	Eth	Leg	Eco	Ped	Pmi	Psp	Par
3M	Other	0	1	1	1	1	0	0	1
Aetna	Other	0	1	0	0	1	1	0	1
American Express	Banking and holdings	1	1	0	0	1	0	0	1
AMR	Airlines	1	1	1	1	1	1	1	1
Apple Inc.	IT and computers	0	1	0	0	0	0	0	0
Arrow Electronics	Other	1	1	0	1	1	1	0	1
Boeing	Airlines	1	1	1	0	1	0	0	1
Burlington Northern Santa	Mining, steel, iron	1	0	1	1	1	1	0	1
Chevron	Auto	1	1	1	1	1	0	1	0
Cisco Systems	Telecommunications	1	1	0	0	1	0	0	1
Coca-Cola	Other	1	1	1	1	1	0	1	1
Computer Sciences	IT and computers	1	1	1	1	1	1	1	1
Continental Airlines	Airlines	0	1	1	0	1	0	1	1
Dell	IT and computers	1	1	0	0	1	1	0	1
Delta Air Lines	Airlines	1	1	1	0	0	1	1	0
Dow Chemical	Other	0	1	1	0	1	0	1	1
Eastman Kodak	Electronic appliances manufacturing	1	1	1	1	1	1	1	1
EADS	Other	1	1	1	1	1	0	1	1
Exxon Mobil	Oil, gas, electricity, power generation	1	1	1	1	1	0	0	1
Fluor	Other	1	1	1	0	1	1	0	1
Gap	Other	1	1	1	0	1	0	0	1
General Motors	Auto	0	1	0	1	1	1	0	1
Goodyear Tire & Rubber	Auto	1	1	1	0	1	1	1	1
Hewlett-Packard	IT and computers	1	1	0	0	1	0	0	1
Honeywell International	Airlines	1	1	1	0	1	1	0	0
Illinois Tool Works	Mining, steel, iron	1	0	1	1	1	0	1	1
Intel	IT and computers	1	1	1	1	1	0	1	1
Intl. Business Machines	IT and computers	1	1	0	0	1	0	1	1
Johnson & Johnson	Other	1	1	0	0	1	0	1	1
Kimberly-Clark	Other	1	1	1	1	1	0	1	1
Lehman Brothers Holdings	Banking and holdings	1	1	1	0	1	1	1	1
Eli Lilly	Other	1	1	0	1	1	0	0	0
Manpower	Other	1	1	1	0	1	0	1	0
Masco	Other	1	1	1	1	1	0	1	1
McDonald's	Other	1	1	1	1	1	0	1	1
Merrill Lynch	Banking and holdings	1	1	1	1	1	0	1	1
Microsoft	IT and computers	0	1	1	0	1	1	1	1
Motorola	Telecommunications	1	1	0	0	1	0	1	0
Nike	Other	1	1	1	0	1	0	1	1
Office Depot	Other	1	1	1	1	1	0	0	1
Paccar	Auto	0	1	1	1	1	0	0	0
Pfizer	Other	1	1	1	0	1	0	1	1
Prudential Financial	Insurance	1	1	0	1	1	0	1	1
Sun Microsystems	IT and computers	1	1	0	1	1	1	0	1
Textron	Airlines	1	1	0	1	1	1	0	1
Tyson Foods	Other	1	1	1	1	1	1	1	1
United Parcel Service	Shipping, including package and	1	1	0	0	1	0	1	1
Wachovia Corp.	Banking and holdings	1	1	1	1	1	0	0	1
Weyerhaeuser	Other	1	1	1	0	1	1	1	1
Wyeth	Other	1	1	1	1	1	0	0	0

Fortune 500	Ppo	Pdi	Pen	Phl	Young	Senio	Quali	Safe	EmHeal	EmWelf	EmDevel	EmOpp
3M	1	1	1	1	1	0	1	1	1	1	1	1
Aetna	1	1	1	1	1	1	1	1	1	1	1	1
American Express	1	1	1	0	1	0	1	1	1	1	1	1
AMR	1	1	1	1	1	0	1	1	1	1	1	1
Apple Inc.	0	0	1	0	0	0	1	1	1	1	1	1
Arrow Electronics	1	1	1	1	1	0	1	0	1	1	1	1
Boeing	1	1	1	1	1	1	1	1	1	1	1	1
Burlington Northern	1	0	1	1	1	0	1	1	1	1	1	1
Chevron	1	1	1	1	1	0	1	1	1	1	1	1
Cisco Systems	1	1	1	1	1	0	1	1	1	1	1	1
Coca-Cola	1	1	1	1	1	0	1	1	1	1	1	1
Computer Sciences	0	1	1	1	1	1	1	1	1	1	1	1
Continental Airlines	0	1	1	1	1	0	1	1	1	1	1	1
Dell	1	1	1	1	1	0	1	1	1	1	1	1
Delta Air Lines	1	1	1	1	1	0	1	1	1	1	1	1
Dow Chemical	1	1	1	0	1	0	0	0	1	1	1	1
Eastman Kodak	0	0	1	1	1	0	1	1	1	1	1	1
EADS	1	0	1	1	1	0	1	1	1	1	1	1
Exxon Mobil	1	1	1	1	1	0	1	1	1	1	1	1
Fluor	1	1	1	1	1	0	1	1	1	1	1	1
Gap	1	1	1	1	1	0	1	0	1	1	1	1
General Motors	1	1	1	1	1	0	1	1	1	1	1	1
Goodyear Tire &	1	1	1	1	1	0	1	1	1	1	1	1
Hewlett-Packard	0	0	1	1	1	0	1	0	1	1	1	1
Honeywell	1	1	1	1	1	0	1	1	1	1	1	1
Illinois Tool Works	0	0	1	1	1	1	0	1	1	1	1	1
Intel	1	1	1	1	1	0	1	1	1	1	1	1
Intl. Business Machines	0	1	1	1	1	1	1	1	1	1	1	1
Johnson & Johnson	1	1	1	1	1	0	1	1	1	1	1	1
Kimberly-Clark	1	1	1	1	1	0	1	1	1	1	1	1
Lehman Brothers	1	0	1	1	1	0	1	0	1	1	1	1
Eli Lilly	0	1	1	1	1	0	1	1	1	1	1	1
Manpower	1	1	1	1	1	0	1	0	1	1	1	1
Masco	1	1	1	0	1	0	1	1	1	1	1	1
McDonald's	1	1	1	1	1	0	1	1	1	1	1	1
Merrill Lynch	1	1	1	1	1	1	1	0	1	1	1	1
Microsoft	1	1	1	0	1	0	1	1	1	1	1	1
Motorola	1	1	1	1	1	0	1	1	1	1	1	1
Nike	1	1	1	1	1	0	1	1	1	1	1	1
Office Depot	1	1	1	1	1	1	1	0	1	1	1	1
Paccar	1	1	1	1	1	0	1	0	0	1	1	0
Pfizer	1	1	1	1	1	0	1	1	1	1	1	1
Prudential Financial	1	1	1	1	1	1	1	0	1	1	1	1
Sun Microsystems	1	1	1	1	1	0	1	1	1	1	1	1
Textron	1	1	1	1	1	1	1	1	1	1	1	1
Tyson Foods	1	1	1	1	1	0	1	1	1	1	1	1
United Parcel Service	1	1	1	1	1	0	1	0	1	1	1	1
Wachovia Corp.	1	1	1	1	1	0	1	0	1	1	1	1
Weyerhaeuser	1	1	1	1	1	1	1	1	1	1	1	1
Wyeth	1	1	1	1	1	1	1	1	1	1	1	1

Fortune 500 Companies	Supplier	Shareholder	Polic	Repor	Foundatio	Volunteerin	ParGo	ParNG	ParUn
3M	1	1	0	1	1	1	0	0	1
Aetna	1	1	0	1	1	1	0	0	1
American Express	0	1	0	1	1	1	0	0	0
AMR	1	1	0	1	1	1	1	0	0
Apple Inc.	1	1	0	0	1	0	0	0	0
Arrow Electronics	1	1	0	0	1	1	0	1	1
Boeing	1	1	0	1	1	1	1	0	1
Burlington Northern Santa	1	1	0	1	1	1	0	0	1
Chevron	1	1	1	1	1	1	1	1	1
Cisco Systems	1	1	0	1	1	1	0	1	1
Coca-Cola	1	1	0	0	1	1	1	1	0
Computer Sciences	1	1	0	0	1	1	1	1	0
Continental Airlines	1	1	0	0	1	1	1	0	0
Dell	1	1	0	1	1	1	1	0	1
Delta Air Lines	1	1	0	0	1	1	0	0	0
Dow Chemical	1	1	0	0	1	1	0	0	1
Eastman Kodak	1	1	1	0	1	1	0	0	1
EADS	1	1	0	0	1	1	0	0	0
Exxon Mobil	1	1	1	1	1	1	0	1	1
Fluor	1	1	0	0	1	1	0	0	0
Gap	1	1	0	1	1	1	0	1	1
General Motors	1	1	0	1	1	1	1	1	0
Goodyear Tire & Rubber	1	1	0	1	1	1	0	0	0
Hewlett-Packard	1	1	0	1	1	1	1	1	1
Honeywell International	1	1	1	1	1	1	0	1	1
Illinois Tool Works	0	1	0	0	1	1	0	0	0
Intel	1	1	0	1	1	1	1	1	1
Intl. Business Machines	1	1	0	1	1	1	1	0	0
Johnson & Johnson	1	1	0	1	1	1	0	1	1
Kimberly-Clark	1	1	0	1	1	1	1	1	1
Lehman Brothers Holdings	1	1	0	1	1	1	0	0	1
Eli Lilly	1	1	0	1	1	1	0	0	0
Manpower	1	1	0	1	1	1	1	1	0
Masco	1	1	0	1	1	1	1	0	0
McDonald's	1	1	0	1	1	1	1	1	1
Merrill Lynch	0	0	1	0	1	1	1	0	1
Microsoft	1	1	0	1	1	1	1	1	1
Motorola	1	1	0	1	1	1	1	1	1
Nike	1	1	1	1	1	1	1	0	1
Office Depot	1	1	0	1	1	1	1	0	1
Paccar	1	1	1	0	1	1	0	0	0
Pfizer	1	1	0	1	1	1	1	1	1
Prudential Financial	1	1	0	1	1	1	0	0	1
Sun Microsystems	1	1	0	1	1	1	0	0	1
Textron	1	1	0	1	1	1	0	0	1
Tyson Foods	1	1	0	1	1	1	0	1	1
United Parcel Service	1	1	0	1	1	1	1	1	0
Wachovia Corp.	1	1	0	1	1	1	0	0	1
Weyerhaeuser	1	1	0	1	1	1	0	0	0
Wyeth	1	1	0	1	1	1	1	0	1

Fortune 500 Companies	SpnP	DonP	Award	Global
3M	1	0	1	1
Aetna	1	1	1	0
American Express	0	1	1	1
AMR	1	1	0	1
Apple Inc.	0	0	0	0
Arrow Electronics	1	1	0	0
Boeing	1	1	1	1
Burlington Northern Santa Fe	1	1	1	0
Chevron	1	1	1	1
Cisco Systems	1	1	1	1
Coca-Cola	1	1	1	1
Computer Sciences	1	1	1	1
Continental Airlines	1	1	0	1
Dell	1	1	0	1
Delta Air Lines	1	1	0	1
Dow Chemical	1	1	0	1
Eastman Kodak	1	1	1	1
EADS	1	1	1	1
Exxon Mobil	1	1	0	1
Fluor	0	1	1	1
Gap	1	1	1	1
General Motors	1	1	1	1
Goodyear Tire & Rubber	1	1	1	1
Hewlett-Packard	1	1	1	1
Honeywell International	1	1	1	1
Illinois Tool Works	0	1	1	1
Intel	1	1	1	1
Intl. Business Machines	1	1	1	1
Johnson & Johnson	1	1	1	1
Kimberly-Clark	1	1	1	1
Lehman Brothers Holdings	1	1	1	1
Eli Lilly	1	1	1	1
Manpower	0	1	1	1
Masco	1	1	1	1
McDonald's	1	1	1	1
Merrill Lynch	1	1	1	1
Microsoft	1	1	1	1
Motorola	1	1	1	1
Nike	1	1	1	1
Office Depot	1	1	1	1
Paccar	1	1	1	0
Pfizer	1	1	1	1
Prudential Financial	0	1	1	1
Sun Microsystems	1	1	1	1
Textron	1	1	1	0
Tyson Foods	1	1	1	0
United Parcel Service	1	1	1	1
Wachovia Corp.	1	1	1	0
Weyerhaeuser	1	1	1	1
Wyeth	1	1	1	1

Note. Dis=Discretionary responsibility, Eth= Ethical responsibility, Leg= Legal responsibility, Eco= Economic responsibility, Ped= Education, Pmi= Military, Psp= Sports, Part= Arts and culture, Ppo= Development and poverty relief, Pdi= Disaster relief, Pen= Environmental conservation, Phl= Health and disability, Young= Younger generation, Senio= Seniors, Quali= Product quality, Safe= Product safety, EmHeal= Health and safety, EmWelf= Employee welfare, EmDevel= Employee development, EmOpp= Employee opportunity, Polic= CSR policy, Repor= CSR report, Foundatio= Foundation, Volunteerin= Volunteering, ParGo= Partnership Government, ParNG= Partnership non-government organization, ParUn= Partnership university, SpnP= Sponsorship, DonP= Donation, Global= Global CSR.

Vita

Christine Carol “C.C.” Ray was born in Madison, Wisconsin on February 16, 1985. She was raised in Lexington, KY and Clermont, FL. She graduated from South Lake High School in 2003. From there she went to the University of Florida, Gainesville and received a B.S. in Advertising with a minor in Leadership in 2007. At UF, Christine pole vaulted on the Women’s Track and Field Team and integrated a study abroad program to Australia and Fiji.

Christine is currently pursuing her Master’s of Science in Communication and Information at the University of Tennessee, Knoxville. She has worked as a Teaching Assistant in the Communications Department and as a Graduate Assistant at the Programs Abroad Office in the Center for International Education. She has integrated two study abroad programs to France, Belgium, and China in her graduate degree.