

REFLECTIONS ON THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY, CONFUCIAN CULTURE AND CHINESE CORPORATE SOCIAL RESPONSIBILITY: IS CONFUCIAN CORPORATE SOCIAL RESPONSIBILITY (CCSR) A REALITY OR A MYTH?

Joe Bulmer*

* Lecturer, International Program, College of Innovative Business and Accountancy, Dhurakij Pundit University

* Email: joe.bul@dpu.ac.th

Abstract

Definitions of Corporate Social Responsibility (CSR) have mainly originated from a “Western centric” evidence-based, philosophical approach. This paper endeavours to bridge the gap in academic literature to enhance the debate on Eastern “centric” CSR. There is, therefore, a need to compare and contrast the notion of CSR in terms of its differences, motivations and characteristics and to see whether the practice of CSR differs theoretically and philosophically depending on the culture and values experienced in a particular part of the world. The findings of this study add to Eastern academic discourse in which traditional Confucian Culture lies at the heart of modern Eastern CSR practice. The East, particularly China, does not have to follow perceived Western ethical CSR practice but can embrace ethical virtues suited to its own cultural roots and ancient traditions. This work hopes to encourage discussion into the possible links between the value of Confucian Culture and the values within CSR.

Keywords: Confucius, Corporate Social Responsibility, Ethics, Society, West, East, China

บทคัดย่อ

คำนิยามของ ความรับผิดชอบต่อสังคม หรือ Corporate Social Responsibility (CSR) มีพื้นฐานต้นกำเนิดจากการใช้ปรัชญาของโลกตะวันตกเป็นศูนย์กลาง (Western centric CSR) บทความนี้กล่าวถึงการเชื่อมต่อบทความทางวิชาการเพื่อกระตุ้นการอภิปรายด้านความรับผิดชอบต่อสังคมในบริบทของการใช้ปรัชญาของโลกตะวันออกเป็นศูนย์กลาง (Eastern centric CSR) ทั้งนี้ได้มีการเปรียบเทียบข้อเหมือนและข้อแตกต่างในด้านความแตกต่าง แรงจูงใจ และคุณลักษณะ นอกจากนี้ยังกล่าวถึงการเปรียบเทียบนำความรับผิดชอบต่อสังคมไปปฏิบัติทั้งด้านทฤษฎีและปรัชญาว่า มีปัจจัยด้านวัฒนธรรมและความเชื่อหลักในส่วนต่างๆของโลก จากการศึกษาค้นคว้าหลักฐานทางวิชาการของโลกตะวันออกพบว่า วัฒนธรรมขงจื้อดั้งเดิมเป็นศูนย์กลางของความรับผิดชอบต่อสังคมสมัยใหม่ของโลกตะวันออก ประเทศทางด้านตะวันออกโดยเฉพาะประเทศจีน ไม่จำเป็นต้องทำตามปรัชญาโลกตะวันตก แต่สามารถปรับใช้คุณธรรมจริยธรรมของรากแก้ววัฒนธรรมและความเชื่อสำหรับความรับผิดชอบต่อสังคม

คำสำคัญ: ขงจื้อ ความรับผิดชอบต่อสังคม จริยธรรม สังคม ตะวันตก ตะวันออก ประเทศจีน

Introduction

Few business and academic concepts have stimulated debate on a global scale with such intensity as Corporate Social Responsibility (CSR). CSR challenges the way business is conducted throughout the commercial and industrial world. This study aims to explore the various definitions, but Corporate Social Responsibility broadly means that a corporation should be held accountable for any actions that affect people, their communities and the environment (Worthington & Britton 2006). The abundant components and strands of CSR make it something of a “cluster concept” (Moon, 2002, p. 4), “as a result of this dynamic, overlapping and contextual character, a broad range of labels, concepts and constructs have been used to describe and theorise the social phenomena that corresponds to CSR” (Gond & Moon, 2013, p. 3)

Archie Carroll wrote a paper in 1999 “Corporate social responsibility evolution of a definitional construct.” *Business & society* 38.3 (1999): 268-295. This article was an attempt to update the major contributors on the topic since Carroll’s (1999) paper by assessing the evolution and definition of corporate social responsibility CSR (Carroll, 1999). This is not intended to challenge Carroll but will demonstrate the need for more research on the concept particularly with regard to the theory and Confucianism.

CSR is very much an umbrella concept that is complex in nature; a “chameleon” (Gond & Moon, 2013, p. 4), and a theory practised very differently throughout the world. There is a need to understand why companies engage in CSR and whether there is a cultural element specific to the company’s homeland that dictates how CSR is practised, used and promoted by the corporation. This research aims to discuss the differences in the concept of CSR from Western individualism to Confucianism and the traditional ethical values of the East. One of the purposes of this study is to analyse whether traditional Confucian culture and its core values of “humanity, righteousness, harmony, courtesy, honesty and integrity” (Wenzhong, Xingfen, and Jingyi, 2013, p. 34) have implications for Eastern businesses in the twenty first century.

To study the concept of CSR in a non-Western context, the Corporate Social Responsibility reports over a period of five years from eight global oil and gas corporations will be the focus of the study. The investigation centres on the theoretical framework of CSR set out by these corporations when looking at their social practice and recorded business behaviour as documented in their CSR reports. This study would not have been possible without an extensive and critical evaluation of the relevant literature.

Literature Review

The Corporate Social Responsibility (CSR) field “presents not only a landscape of theories but also a proliferation of approaches, which are controversial, complex and unclear” Garriga and Mele (2004, p. 51). It is possible to research evidence of business social responsibility throughout the world and in many different cultures, but this study focuses on the concept from the boom in writing and study on CSR during the 1950’s to the present day. The literature review stated that “Corporate Social Responsibility means something, but not always the same thing to everybody” (Votaw 1972, p. 25).

Early attempts at a definition of Social Responsibility

Archie Carroll, the writer probably most associated with the modern concept of CSR, cited Howard Bowen's work *Social Responsibilities of the Businessman* (1953) as a major seminal work on the subject. He stated that Bowen is probably "the Father of Corporate Social Responsibility" (Carroll, 1999, p. 269). Bowen's early definition refers to "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, 1953, p. 6 cited in Rahman, 2011, p. 167). Heald (1957) extended the definition of social obligation, stating that "CSR is recognition on the part of management of an obligation to the society it serves not only for maximum economic performance but for humane and constructive social policies as well" (Heald 1957, p. 375).

The growth of the concept in the 1960s

The 1950s saw the birth of major academic interest in CSR but during the 1960s and 1970s there was "significant growth in attempts to formalize and or more accurately, state what CSR means" (Carroll, 1999, p. 270). Keith Davis (1960) wrote about the need for social responsibility in the business management context; "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic technical interest" (Davis, 1960, p. 70 cited in Gond and Moon, 2011, p. 7). Davis wrote extensively about "social responsibility and business power" Davis felt that "social responsibilities of businessmen need to be commensurate with their social power" (Davis, 1960, p. 71 cited in Carroll, 1999, p. 271). In the 1960s, the terminology in use was still that of social responsibility rather than the yet to be adopted concept definition of CSR. In 'Business and Society' (1963), McGuire explored and expanded the definition of social responsibility; "the idea of social responsibility supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations" (McGuire, 1963, p. 144). McGuire also suggested the notion of business ethics and corporate citizenship. Carroll (1999) added that a business may have to operate "justly".

1970's CSR develops as an Academic issue.

The writing and comment regarding the responsibilities of business continued to grow during the 1970s although not always in a positive light. During this period "Milton Friedman is probably the most well-known advocate of the idea that companies do not have any responsibilities beyond profit maximization" (Frynas & Mellahi, 2010, p. 380). Friedman stated "there is only one social responsibility of business; to use its resources and energy's to increase its profits" (Friedman, 1970, pp. 32-33). For Friedman looking beyond maximising profits represented "a fundamental misconception of the character and nature of a free economy" (Freidman, 1970, p. 33). Freidman's views were extreme as conventional academic writing at the time was still tackling the very loose definition of the concept by Johnson (1971) who stated that "Business in Contemporary Society: Framework and Issues" described a responsible firm as one that balanced a "multiplicity of interests" (Johnson, 1971, p. 50). Johnson concluded that "a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation".

Sethi's article "Dimensions of corporate social performance" (California Management Review, 1975) developed the definition by adding that social responsibility was more than just a social obligation by companies; "social responsibility implies bringing corporate behaviour up to a level

where it is congruent with the prevailing social norms, values and expectations of performance” (Sethi, 1975, p. 62). Perhaps the most influential academic regarding the conceptual model of CSR is Carroll in 1979. His article in the *Academy of Management Review* “A three-dimensional conceptual model of corporate social performance” is perhaps the most significant up to that date on the discipline of CSR. Carroll felt that “the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point” (Carroll, 1979, p. 500). Carroll believed that for the firm to embody the concept of CSR, it “needed to have (a) a basic definition of CSR, (b) an understanding/enumeration of the issues for which social responsibility existed (or in modern terms, stakeholders to whom the firm had a responsibility, relationship or dependency), and (c) a specification of the philosophy of responsiveness to the issues” (Carroll, 1999, p. 282-283).

1980s and 1990s: Carroll’s Pyramid

The academic literature concerning CSR during the 1980s and 1990s focused more on breaking the concept down, and themes such as ethics and stakeholder theory become prominent. Epstein (1987) looked to link social responsibility with business ethics; “Corporate Social Responsibility relates primarily to achieving outcomes from organisational decisions” (Epstein, 1987, p. 104 cited in Carroll, 1999, p. 288). Carroll again revisited the CSR definition debate with his now famous Pyramid of Corporate Social Responsibility; “it is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical and philanthropic” (Carroll, 1991, p. 40).

2000 onwards: Thematic Frameworks

After Carroll, the debate continued regarding the different approaches and terminology with regard to the constituents of CSR. In 2001, Lantos in “The boundaries of strategic corporate social responsibility still showed much of the earlier antipathy towards CSR that Friedman had expressed decades before “for any organization ethical CSR (avoiding societal harms) is obligatory, for a publicly-held business altruistic CSR (doing good works at possible expense to stockholders) is not legitimate, and that companies should limit their philanthropy to strategic CSR (good works that are also good for the business)” (Lantos, 2001, p. 2).

Is CSR a Western Concept?

CSR as a concept encompasses political, social, economic and cultural issues, but as an all pervasive all-inclusive global philosophical debate, centres on Western scholars and Western business theorists; “the philosophical and ideological underpinnings of CSR remain rooted in Anglo-American and European principles of liberal democratic right, justice, and societal structures” (Fukukawa & Teramoto, 2009, p. 134). The term Corporate Social Responsibility undoubtedly has its origins in the West and even though the practice is now world-wide, the literature is very much Western dominated. The global economic powerhouses of China and Japan have significant internal research and literature gaps concerning the study of domestic CSR. Fukukawa & Teramoto (2009) stated that despite having the third highest Gross National Product in the world “it is perhaps surprising then that CSR in the Japanese context has attracted very little academic attention in the English language domain”.

Studies of CSR in Asia until recently were carried out by Western scholars; "in Asia, debates over CSR have tended to follow developments in the West" (Welford, 2004, p. 51). As referenced earlier, studies carried out were based on Western style CSR concepts concluding for example that in China "Modern CSR was ushered into China in the late 1990s and is just gaining attention there" (Lin, 2010, p. 99). The major criticism of Western academic research is that "there are few CSR concepts which accord with the Chinese physical reality. It has therefore been put forward that "the idea of incorporating cultural contexts into CSR concepts could also contribute to future CSR studies" (Wang & Juslin, 2009). So, while the origins of the current CSR debate and mass conjecture regarding its definition can be located in the West, the "notions of corporate responsibility are not unique to the West" (Blowfield and Frynas, 2005, p. 501). Blowfield and Frynas (2005) noted that the Anglo Saxon world has rediscovered the social aspect of business and in the West "CSR today may be regarded as specifically Anglo Saxon stems from a more rigid division between social and economic affairs and the stress on individualistic-rather than communitarian values".

With reference to cultural roots CSR "is the product of the specific social and cultural context in which it emerges" (Tang & Hongmei, 2009, p. 201). Lei Wang (2011) commented that "a number of cross-cultural/national studies indicate that the differences in the cultural and social backgrounds, political and intuitional environments result in views on CSR taking different forms in different parts of the world" (Wang, 2011, p. 14); "Corporate Social Responsibility is, at its core, about the simultaneously contested and consensual nature of the relationship between organisations and culture(s)" (May & Zorn, 2003, p. 595).

CSR within a Cultural Context

The literature review has clearly shown that the concept 'Corporate Social Responsibility' (CSR) originated in the West (Wang & Juslin, 2009, p. 434). However, the premise of this particular work is to show that there is a difference between the ethical and value base of CSR in the East (namely Japan and China) and that of Western societies. Hofstede's work (1988, 1991, and 2001) showed a framework of five cultural dimensions. For the purpose of this study, two principles are of particular interest, individualism/ collectivism, which "refers to the extent to which a culture values individual verses collective achievement or well-being" (Shafer, Fukukawa and Lee, 2006, p.266), and secondly, Hofstede's "Confucian Dynamism" (Bond & Hofstede, 1988, pp. 20) which outlines distinct ethical values "including persistence (perseverance), personal steadiness (reliability), ordering relationships, thrift, a sense of shame, respect for tradition, protecting your face, and reciprocation" (Bond & Hofstede, 1998 cited in Shafer et al., 2007, p. 267). The two cultural dimensions seem diametrically opposed; Shafer again comments that "these differences reflect the common assertion that advanced Western societies are very individualistic, while Asian cultures have a much more collectivist orientation often attributed to the influence of Confucianism" (Shafer, Fukukawa and Lee, 2007, p. 267).

Confucian Corporate Social Responsibility

Based on the literature, there is a theoretical hypothesis that Eastern culture supported through Confucian values has a direct correlation to the definitions of CSR articulated by Western academics. A number of recent publications (Low & Ang 2012; Wang & Juslin, 2009; Wenzhong & Yao, 2008; Wenzhong et al. 2013) have suggested the possible similarities between Confucian cultural values and the values at the core of CSR. In fact, Wenzhong & Yao, two Chinese based academics, go as far as to say that “it can be concluded that the modern value of CSR has to some extent been developed and promoted on the basis of researchers having partially absorbed Japanese and Chinese Eastern cultures which both belong to the cycle of Confucian culture” (Wenzhong & Yao, 2008, p. 61).

The tradition of Confucian cultural values goes back thousands of years in the East and it is the influence of this tradition that is of great interest as to whether Confucian ethics have helped formulate and stimulate modern business philosophy in Asia, particularly within the economic superpowers of Japan and China. Confucian culture has at its core a number of principal values “humanity, righteousness, harmony, courtesy, honesty, and cleanness” (Wenzhong & Yao, 2008, p. 58). Whilst CSR literature has flourished, the literature on CSR in China, or on CSR from a Chinese perspective, is rather limited (Whelan, 2007 cited in May et al., p. 5). This can also be said of Japanese CSR; however, we can say “that CSR practices in Asia should be understood through the lens of Confucianism, which centres on social relations on bonds of family and friendship and respect for seniors” (Tang & Li, 2009, p. 210).

CSR in practice

A number of oil and gas multinational corporations were selected to achieve the aims and objectives of the research. The literature review focuses on the theory and research to develop and justify the aims and objectives of this work. To complement the literature review, forty Corporate Social Responsibility reports from 2011-2015 from both Eastern and Western oil companies were read and analysed. The analytical techniques are outlined in the methodology section that follows.

Methodology

Due to the complexity of the aims and objectives of the research, qualitative methodology will be employed. The core of the analysis will derive from text-based academic journals and publications. The qualitative research involved the collection of numerous academic articles and seminal works on the subject of CSR. “Qualitative researchers study things in their natural settings, attempting to make sense of, or interpret, phenomena in terms of the meaning people bring to them” (Denzin & Lincoln, 1994, p. 2). The data analysis comes from research undertaken with forty Corporate Social Responsibility reports from eight Eastern and Western oil and gas corporations. Data analysis began with coding ten words found within the reports, eight words chosen from Confucian ethical wording and two words (in blue below) from perceived Western phrasing based on the number of times each word was repeated in each CSR Report.

Table 1: The Coded Words

Harmony	Peaceful coexistence; a balance between personal and society's interests
Education	Learning and continuing learning vital for self-development
Society	A collective sense of every citizen belonging everyone has a place in society
Individual	Independence and self-reliance; the pursuit of personal goals
Stakeholder	A member of an organisation who can be affected by the actions of that organisation
Respect	Respect elders; respect yourself; show and receive loyalty
Ethics	Core beliefs; standards for life
Responsibility	To be seen to give to and a need to give back to the community
Family	Collective values; an obligation to belong
Customer	The leaders are accountable to the people or in an organisation the customer

Source: Developed for this study

The frequency that the selected words appeared within the text of the report helped the development of a theory; the pattern of the words in the CSR Report provided a framework for analysis. With no pre-determined hypothesis, qualitative research was undertaken, and the use of words as data aided the interpretation and adoption of a research premise.

Table 2: The coded words (count) as they appeared in the Western Oil Companies CSR Reports 2011-2015

Company	Harmony	Education	Society	Individual	Stakeholder	Respect	Ethics	Responsibility	Family	Customer	Pages
Royal Dutch Shell 2015	0	10	21	10	19	24	2	7	1	11	60
Royal Dutch Shell 2014	0	13	15	8	17	20	3	10	1	19	60
Royal Dutch Shell 2013	0	12	16	4	22	16	0	7	3	14	44
Royal Dutch Shell 2012	0	9	8	3	15	15	1	8	1	9	44
Royal Dutch Shell 2011	0	7	8	3	12	9	2	3	0	16	40
BP 2015	0	6	17	5	24	16	22	7	1	14	56
BP 2014	0	8	18	9	24	21	23	5	0	11	56
BP 2013	0	6	21	13	28	19	31	9	0	10	52
BP 2012	0	8	15	13	33	10	25	9	0	5	52
BP 2011	0	7	15	18	52	19	17	15	1	5	54
ExxonMobil 2015	0	53	30	43	63	33	16	26	2	13	95
ExxonMobil 2014	1	51	22	18	53	21	17	19	8	15	76
ExxonMobil 2013	0	33	14	23	63	22	18	21	4	24	84
ExxonMobil 2012	0	31	13	28	48	26	13	19	1	13	67
ExxonMobil 2011	0	17	9	20	53	20	7	15	2	13	54
Chevron 2015	0	13	4	4	12	12	14	34	2	2	36
Chevron 2014	0	9	1	5	8	2	7	29	0	1	30
Chevron 2013	0	15	2	2	5	4	1	19	0	0	26
Chevron 2012	0	23	3	5	13	2	3	21	2	1	48
Chevron 2011	0	46	6	7	8	11	4	22	4	2	52
Average	0.06	16.85	12.9	12.05	28.6	16.1	11.3	15.25	1.65	9.9	54.3

Source: CSR Reports for the above companies 2011-2015

Note: The above table shows firstly the coded words chosen and recorded from the Western reports. Confucian ethical words as well as “Stakeholder” and “Individual” being chosen as Western Words. The words Harmony and Family appear within the 20 reports and perhaps not unsurprisingly the two western words are well sourced as is education and responsibility. There are also clear company disparities from ExxonMobil not only having the most pages in their report but actually recording the highest figures for chosen words.

The methodology was selected as the study is a response to the real world and a concept and behaviour structure concerning people within that world. The CSR reports were as close as the author could get to the ‘natural settings’ of the topic. Through the adoption of a less formal approach than is used in quantitative research, it was found that the research framework could be revised and the direction of study could be dictated by the emergence of information.

Western Reports: Summary of Findings of Coded Words

It is not surprising that the word “Harmony” only appears once in the Western reports throughout the period of study. This is very much an Eastern philosophical business word and would have no place in the vocabulary of a Western corporate business leader. Education is a prevalent word in the Western reports. Its average was 16.85 appearances with Western corporations consistently scoring particularly high. Interestingly, the vast majority of Western educational resources are spent in foreign countries where educational funds are spent within the host community, possibly as a ‘pay back’ for environmental disruption or to educate and cultivate locals as potential stakeholders in the Western corporation. Society also scored surprisingly high in Table2. Once again, as a result of investment from Western companies in host communities, “society” recorded in the Western reports was the use of the generic definition whereas “society” in the East refers to support within the homeland.

Table 2 highlights the numerous occasions the terms ‘Individual’ and ‘Stakeholder’ appeared in the Western reports. Usage was higher in the American companies of Chevron and Exxon than Western European corporations. The rights of the individual in Western culture are seen as paramount and the use of the word ‘stakeholder’ in the West encompasses every person involved with an organisation from supplier, investor to employee. In the East, the term is less inclusive, probably more parochial, more family, society, even nation-based. Table 2 again produces surprising results from the West for the words ‘Respect’ and ‘Ethics’. The Western companies talked about respect for the environment, other governments and indigenous people. Ethics scored high at BP, although it was hardly mentioned at Shell. In a Corporate Social Responsibility report, we might expect the word “Responsibility” to appear. Table 1 records this, and it is necessary to examine the interpretation; responsibility “to whom” in the West is slightly different. Stakeholders, foreign governments and responsibility for the company’s reputation are perhaps given more credence than the Eastern view of responsibility in a collective society. The Western reports reinforced the notion that ‘Family’ is not a Western corporation business word;

Table 3: The coded words (count) as they appeared in the Eastern Oil Companies CSR Reports 2011-2015

Company	Harmony	Education	Society	Individual	Stakeholder	Respect	Ethics	Responsibility	Family	Customer	Pages
Petro China 2015	7	22	22	4	25	31	11	28	2	26	72
Petro China 2014	7	18	13	8	20	26	5	26	2	23	60
Petro China 2013	9	25	12	4	23	24	3	23	0	22	68
Petro China 2012	3	31	15	2	8	25	12	12	0	21	59
Petro China 2011	4	19	17	5	9	16	1	20	5	26	68
China Sinopec 2015	9	10	24	1	16	18	0	90	6	70	95
China Sinopec 2014	6	24	26	5	20	16	2	115	8	45	98
China Sinopec 2013	1	29	28	1	21	20	8	42	10	47	104
China Sinopec 2012	6	27	25	6	13	18	1	37	8	67	78
China Sinopec 2011	7	21	33	0	11	37	1	80	7	94	84
Inpex 2015	0	31	33	10	73	28	11	17	5	13	81
Inpex 2014	0	29	41	19	65	38	14	32	6	13	80
Inpex 2013	0	6	22	2	50	14	1	18	1	9	31
Inpex 2012	0	26	98	15	84	33	18	62	22	38	56
Inpex 2011	4	7	33	9	48	17	9	25	11	20	54
JX Nippon Oil 2015	7	10	102	11	16	10	14	7	6	90	106
JX Nippon Oil 2014	5	10	87	4	13	11	15	3	5	90	103
JX Nippon Oil 2013	5	16	76	7	10	11	18	4	13	81	89
JX Nippon Oil 2012	6	13	53	9	16	13	17	4	8	75	89
JX Nippon Oil 2011	2	3	12	3	0	3	6	1	5	12	20
Average	4.4	18.85	38.6	6.25	27.05	16.36	8.35	32.3	6.5	44.1	74.75

Source: CSR Reports for the above companies 2011-2015.

Note: The above table shows firstly the coded words chosen and recorded from the Eastern Reports. The words were chosen from Confucian ethical words as well as "Stakeholder" and "Individual" being chosen as Western Words. The Confucian words are recorded fairly highly notably Society, Reasonability and customer. Stakeholder as a western word also appears within the reports significantly in the report of Japanese Inpex Reports.

In Table 3, the recorded frequency for the coded words is recorded over the five years from 2011 to 2015 for the Japanese and Chinese Oil Corporations. 'Harmony' is a Confucian value and therefore you would expect to find it appearing in an Eastern CSR Report. However the numbers recorded in Table 3 are not higher. 'Education' averages high though not as high as education and learning. The Eastern reports revolve around home nation arrangements and the obligations adopted by the corporations to engender learning not only within the organisation itself but also within the domestic region. Table 3 shows a consistently high score across all four Eastern Corporations for the use of the word 'Society'. This indicates that Confucian culture and corporate culture share common collective values; Confucian cultural values are based on 'family culture', 'relative feeling culture', 'mutual exchange culture' and 'collective tropism' (Wenzhong

& Yao, 2008, p58). The use of the term ‘society’ in these reports indicates that in theory, it is felt that local and national interests should be given priority over individual interests.

Table 3 records higher than expected use of the words ‘Individual’ and ‘Stakeholder’ in the Eastern Reports. The frequency of the use of the term ‘stakeholder’ may in recent years be due to Western influences and the perceived notion by Eastern report writers that they need to conform in terms of terminology use with the West. ‘Respect’ in Table 3 again is not as high as expected though the Chinese company Petro China has the overall highest average recorded use in both tables. ‘Respect’ documented in the Eastern reports revolves around deference towards leaders in both government and within the organisations. ‘Respect’ also covers the mutual loyalty felt by the employees for their fellow workers. Surprisingly, ‘Ethics’ appeared more in Western than Eastern reports, Perhaps an explanation for this is that the East breaks down the concept of ethics into a wider core value base by adopting more words to show their beliefs.

‘Responsibility’ scored third highest as a coded word in Table 3. Responsibility within Confucian culture is a social obligation. The corporation is accountable to its ‘stakeholders’ and, therefore, acting responsibly for Eastern companies is seen as essential to ensure good corporate governance. Table 3 shows a low average for the use of ‘Family’ though the word’s inclusion in the reports has grown in recent times. The highest coded score in Table 3 was for the term ‘Customer’. It is clear that Eastern corporations feel a social responsibility towards the customer, and they see creating benefits for the customer (however they are perceived) as essential in maintaining and sustaining their business. Based on the discussion and the summary of the results found in Tables 1 to 3, a number of the aims and objectives of this work can be addressed. Is there an Eastern value source based on Confucian values incorporated within the practice of Japanese and Chinese businesses? Given the overwhelming evidence found in the research, in theory, there is little doubt. The cultural roots of thousands of years are bound to filter through to every aspect of society, and modern business practice is no different. I am indebted to Dr Zhu Wenzhong of Guangdong University for the following table;

Table 4: Correlations between core contents of the value of Confucian culture and the value of CSR

Core contents of the value of Confucian culture	Core contents of the value of CSR
Advocation of ‘humanity’ for leaders to make contributions to the general public.	Social responsibility to the general public: care for social development programs, and contribute to the general public and the local community.
Advocation of ‘righteousness’ for leader to care and love subordinates.	Social responsibility to employees: care for employees work safety and health, and continuously improve their social benefits.
Advocation of ‘honesty and integrity’ for people to earn money in a correct way.	Social responsibility to customers: protect employees’ basic rights such as the right to safety, the right of free choice, the right of being informed and the right of being heard.

Table 4: Correlations between core contents of the value of Confucian culture and the value of CSR (Cont.)

Core contents of the value of Confucian culture	Core contents of the value of CSR
Advocation of 'harmony' for people to shape an attitude of a cooperative and "win-win" situation.	Social responsibility to business partners or even competitors: show respect to business partners and competitors, establish a harmonious relation to seek a "win-win" situation.
Advocation of 'loyalty and courtesy' for people to obey regulations and to be committed to their cause.	Social responsibility to investors: obey laws and regulations as well as ethical codes, and demonstrate an attitude of trustworthiness and honesty in business activities to guarantee the long term benefits of investors.

Source: Wenzhong, et al., 2013, pp. 39

Although the above table comes from Dr. Wenzhong's study of Chinese CSR, from this research, Japanese CSR shares many of the same values. Confucian culture has a direct correlation to the principles of modern Eastern CSR. Confucianism embodies community and society, the values of integrity, and that the individual is never independent but part of a collective family. The 'harmonious society' is about giving back, which is a foundation of CSR; "From Confucian ethics emanates the emphasis on social obligations, ethical decision-making, positive business dealings and harmonious relationships within the organisation and the value of learning and education" (Low & Ang, 2013, p. 30).

Confucian culture teaches the individual that living within society gives a person social responsibility towards their community and the environment. For an Eastern business leader or manager to embrace ethical business practices is often an extension of their individual awareness of Confucian values, and these in turn will be transferred to the day-to-day business decisions they make in their organisation. It is evident that the Eastern traditional culture of Confucianism does form the basis for the theoretical and practical development of CSR within the researched Eastern corporations. Confucian ethical philosophy and the promotion of harmony within society differ from the Western perception of safeguarding the interests of the individual.

The research also found a lot of common ground between the Eastern and Western CSR practices. Many key aspects surrounding ethical business practices converged. Consequently, future research should perhaps investigate whether there is an actual hybrid model of CSR incorporating an Eastern and Western value and ethical base. The implications of this study add to the Eastern academic discourse that traditional Confucian culture lies at the heart of modern Eastern CSR practice. In fact, the East, particularly China, in growing its global economic influence does not have to follow perceived Western ethical CSR practice but embraces ethical virtues suited to its cultural roots and ancient traditions.

Limitations

Due to the constraints on words and time, the study has a number of limitations. It can be argued that qualitative research has many flaws and this form of interpretative research could leave the examination open to the accusation of data bias. Due to the sheer scale of available CSR Reports published by the chosen companies, limitations had to be placed on the number of years studied as well as the fact that, at the time of writing, not all 2016 CSR reports were published and therefore were not available. The choice of corporations and their accessibility to the writer was always going to be a limitation. Visits and actual interviews and active research with all stakeholders involved with the companies would have enhanced the discussion and its findings. The choice of oil and gas corporations may also be seen as a limitation by selecting just one type of trading corporation. The full extent of CSR as an internally complex concept is restricted to the findings from just one industry. Also by choosing such large global corporations, perhaps the transparency that may have resulted by investigating smaller less ‘corporate’ companies may have been lost. A limitation also has been the lack of academic work written and translated by living Eastern scholars from an Eastern perspective. This limitation has however highlighted a gap in academic literature which, once filled, will enhance the debate on Eastern-centric CSR.

The research centres on a philosophy; a study of ethical business practice. A limitation of this and any theoretical work that studies a hypothesis is the lack of investigation to study ‘real’ corporate behaviour and CSR performance directly, The objective to determine whether there is a value-based model involves the supposition that Corporate Social Responsibility is actually being carried out ethically on a corporate scale. It is also possible that we in fact have corporate irresponsibility.

CSR no single definition?

This research began by stating that most academic and business investigation into CSR is “Western Centric” and therefore has a Western bias. It is probably true for the vast majority of research on business practice, and despite this work’s attempt to examine CSR practices in China and Japan, most of the academic work originated in the West.

The concept of CSR was found to be a multi-faceted umbrella theory in which academics disagree about its characteristics and whether it should have an economic or ethical dynamic. The consensus in the literature since 2000 has been for ideological coexistence in which CSR should have an economic and ethical rationale. The current research had as a major objective the notion that culture has an indispensable part to play in how CSR is practised. The data presented in Tables 1-4 showed that culture, a nation’s value set, and traditional ethical practice contribute fundamentally to how CSR is practise The Confucian ethical words chosen to be analysed in Table 2 showed conclusively that although in a modern business practice their meaning still was at the core of the Eastern Corporation’s business operations, the coded words highlighted in Table 1 and 2 showed that there was a different emphasis in the practice of the East and the West particularly regarding education. Education through CSR is a core content, but the Western corporations were shown to promote and finance foreign educational schemes. This is in contrast to Eastern corporations who see education as their responsibility to society, which is a key Confucian principle.

The literature review struggled to provide a definitive Eastern CSR definition. A classification came in 2002 from the WBCSD (World Business Council for Sustainable Development): "Corporate Social Responsibility is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life" (WBCSD 2002 cited in Low & Ang 2013, p33). This definition reflects more an Asian content; however, the word 'commitment' may be better substituted for the word "obligation" as Confucianism would see it more as a moral duty than a commitment to social responsibility.

Results and Conclusions of this Study.

Another major finding of the results from the CSR reports was the Western inclusion in their CSR reports of ethical words and what could be deemed ethical practices. Though obviously not an adoption by the West of direct Confucian ethics, the Western reports did show a surprising ethical word inclusion in Table 1, with 'respect' scoring high along with "society". We mentioned earlier the need for research on the possibility of a hybrid model of CSR that given some of our findings may already exist. It could be a model that replicates the Eastern value base with the Western business practice creating a more ethical CSR framework worldwide.

The implications from the findings of this study are numerous and hopefully will provoke debate and further research. This study has shown that there is definitely a non-Western concept of CSR based on culture and traditional practices in the East. If there is a cultural context to CSR in the East, then there must be the same phenomenon throughout the world and also within a region. We have touched on the difference between Japanese CSR and Chinese CSR, but there must be unique CSR practices in countries in the same region but with different traditions and ethical value bases, such as Taiwan and South Korea. More research is needed on CSR in other countries investigating domestic culture and ethical frameworks in a national context, and to evaluate how these dynamics influence a country's CSR practice.

If we are to see the growth of non-Western research on CSR, it would be interesting if this could address how CSR practices are interpreted, by for instance, Chinese society as to how the Chinese public responds to this Western concept and whether they believe it to be based on Confucian ideals, Chinese state government mandates or Western business management practices. Research would also be beneficial in regard to whether as an Eastern corporation becomes more global and employs Western management, does the ethical CSR become diluted by Western business values or do the Western managers adopt more ethical working practices? In a recent study, two forms of CSR were found in China reflecting "the multi-plexity of its business system: one in the mainly family-owned small and medium-sized enterprise sector reflecting concern with local reputation, and another in the corporate, mainly state-owned enterprise (SOE) sector, reflecting global and national societal expectations" (Hofman, Moon and Wu, 2015, p. 1). CSR is a holistic concept; a theory supposedly linking society with business.

Confucian culture has a direct correlation with the principles of modern Eastern CSR. Confucianism embodies community and society, the values of integrity, and that the individual is never independent but part of a collective family; the "harmonious society". It is about giving back, which is surely the foundation stone of CSR. "From Confucian ethics emanates the emphasis on social obligations, ethical decision-making, positive business dealings and harmonious relationships

within the organisation, and the value of learning and education”, (Low & Ang 2013 p. 30). Whether the harmonious project is state or society run, there is a societal pressure for responsible business emerging in China. “It should not be forgotten that CSR in the West, or at least its predecessors “corporate philanthropy,” “paternalism,” and “stewardship,” also predate mass democracy and welfare-oriented, as well as competition-oriented, market regulation” (Carroll et al., 2012).

Confucian culture teaches the individual that living within society gives a person social responsibility towards their community and the environment. For an Eastern business leader or manager to embrace ethical business practices is often an extension of their individual awareness of Confucian values, and these in turn will be transferred to the day-to-day business decisions they make in their organisation. Confucian ethical philosophy and the promotion of harmony within society differ from the Western perception of safeguarding the interests of the individual. Findings indicate that the traditional Eastern culture of Confucianism does form the basis for the theoretical and practical development of CSR. The study concludes that to understand and examine the concept and practice of CSR within an enterprise, an appreciation of the cultural context of the business is paramount.

Perhaps here it is pertinent to attempt to define Confucian Corporate Social Responsibility (CCSR) The core values of the Chinese Confucian Culture such as “humanity, righteousness, harmony, courtesy, honesty and cleanness” come from five-thousand-years Chinese traditional culture, which represents the value of maintaining the balanced social benefits and harmonious development of the whole of society from the prospective of what is deemed to be good for society, Confucian values then could form the core ideals and principals of modern corporate social responsibility if it is effectively integrated into the practice of modern business management

It can be concluded that “CSR appears to reflect some compatibility of sociability and business success. Second, CSR appears to have become embedded in systems of national and international governance” (Moon, 2011). As a value concept, CSR has to mirror the values of the business, and perhaps more importantly, the consumer. CSR has its origins in a traditional value base, be it philanthropy or society, and strong value orientations in both the East and the West. There is a strong link between Confucian ethics and Asian business CSR. It could be argued that the ethical Asian consumer demands Confucian Corporate Social Responsibility (CCSR), but the East like the West does not have a monopoly on traditional value orientations, belief systems or political systems, and traditional and social norms pervade the West like the East. Ethical corporate conduct is acknowledged by the consumer. Corporations and businesses that benefit from society should give something back to society for the right reasons, not just to enhance their corporate image.

Further Research recommended

The aim of this research was to determine whether there is a link between Confucian ethics and Eastern CSR. Confucian Corporate Social Responsibility (CCSR) also shows fundamental practice differences from Western CSR in that it embraces a collective concern based on a harmonious nation state. The research is built on corporate declarations in CSR reports. Consequently, further research is needed to analyse whether the ethical written word contained in these reports actually leads to meaningful action or whether the words are just words and mere corporate window dressing.

Recommendations for further study revolve around the need for a greater insight into the role of CSR in the East, specifically China. Is the Chinese Government's call for a more "harmonious society" a genuine legitimate stance looking for the individuals in Chinese society to fulfil their responsibilities almost as a Confucian rallying call for "national moral thinking" encouraging altruism through personal development and social obligation, or is the Chinese Government promoting this inclusive vision in order to quell potential social unrest against a background of increasing domestic social disparities? Further research into whether "Chinese national moral thinking" is a factor in China's approach to CSR needs to be undertaken. In addition, do the Confucius teachings on social obligation, harmonious relationships, education and ethical decision-making form the bedrock of Chinese CSR, or is China sacrificing long-term social benefits for financial gain?

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