A STUDY ON CORPORATE SOCIAL RESPONSIBILITY DEVELOPMENT AND TRENDS IN CHINA
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Corporate social responsibility (CSR) is a prioritized area for the Swedish Government. The two bilateral agreements, signed between Sweden and China in 2007 and 2009 respectively, have made it possible to work together with Chinese partners. The CSR Centre of the Embassy in Beijing closely follows Sino-Swedish CSR developments through strategic activities and study projects in collaboration with its network of partners.

This study is an attempt to build our knowledge about the general CSR development in China by mapping the CSR landscape and future outlook in the country. We hope that the report helps companies and other organizations understand how CSR is developing in China and how it may affect them.

It has been a great pleasure to have worked with CSR Asia, one of the most important CSR organizations in the region, on this study. Its broad knowledge on sustainability and long-term experience of working in the region are valuable contributions to the study. We also appreciate the professional skills and high dedication shown by its staff during the delivery of the report. We would like to particularly extend our sincere thanks to Mara Chiorean, Chris Ye and Karen Pong who have taken the leading role in the study.

I’m confident that CSR will make up a larger part of business strategies in the near future. The knowledge that there is a connection between CSR compliance and increased profitability is a fact that we believe will gain more and more importance throughout China.

Maisoun Jabali
Counsellor & Head of the Centre for Corporate Social Responsibility (CSR)
Letter from Chairman of CSR Asia

Over the past decade at CSR Asia, I have witnessed a significant growth in consideration of corporate social responsibility (CSR) among businesses in China and in the private sector’s contribution to sustainable development. In some instances, this has led to the development of innovative sustainability strategies that are further driving interest in CSR.

China’s strong economic growth since the late 1980s has made it a global leader in many industrial sectors, but we are now also beginning to see a number of Chinese companies make significant contributions not only to economic development but also environmental protection and social justice. In particular, the private sector is recognising the contribution it can make to shaping the development agenda both inside and outside China.

There is increasing recognition among companies in China that implementing a well-designed corporate sustainability strategy can be beneficial for business. A growing body of research is demonstrating the positive long-term correlation between CSR initiatives and financial performance. CSR can enhance a company’s competitiveness as a business by providing a good differentiation strategy and as an employer as more people seek employment with companies that enjoy a strong reputation and provide their people with a sense of personal pride in being associated with their business or brand.

Amid these developments, however, we still lack a good understanding of what CSR means now – and what it may mean in the future – in the Chinese context. This need for more information was a key motivation for undertaking the research that is presented in this study.

It is easy to underestimate the extent to which cultural and social differences between China and more advanced economies may differently influence and shape the development of CSR. This study aims to help bridge the existing gaps in understanding and provide greater insight into how CSR in China may continue to evolve.

CSR Asia is committed to promoting the development and integration of sustainable business practices. In a similar vein, the Centre for Corporate Social Responsibility of the Embassy of Sweden based in Beijing has a mission to identify and address challenges for companies in China in implementing CSR. Our two organisations have collaborated closely on this study in order to answer many of the questions frequently asked by organisations and individuals interested in CSR developments in China.

The study provides a brief review of CSR developments in China and includes an examination of the differences across regions, ownership models and industrial sectors. It also analyses the key drivers of interest in CSR, including the role of the Government in encouraging, guiding and mandating CSR practices within China.

Our aim is that this publication will help to encourage more cross-border CSR cooperation and multi-stakeholder initiatives that will lead to the spread of effective CSR practices among corporations in China to the lasting benefit of businesses, the public sector and the broader community.

Richard Welford
Chairman, CSR Asia
Driven by the efforts of different stakeholders to promote more responsible business practices, the efforts of corporate social responsibility (CSR) in China have grown steadily over the past decade. As a joint initiative between the Centre for Corporate Social Responsibility (CSR Centre) of the Embassy of Sweden in Beijing and CSR Asia, this study provides an overview of the current state of CSR in China and an indication of possible future trends as the scope and understanding of CSR in the country continue to develop. The key findings and insights presented in the study are based on a review of existing literature and research, the results of an online survey and qualitative analysis of focus group comments and interviews.

Overview of CSR landscape
Although most respondents believe that CSR is effective in addressing social and environmental issues in China, they are not satisfied with the current state of CSR in the country. In their view, understanding and implementing CSR in China is currently largely limited to philanthropic activities.

Respondents believe that the most important CSR themes for companies in China are economic performance, environmental impact and workplace issues. They believe fair operating practices such as anti-corruption and fair competition are considered the least important.

Geographically, the major cities (e.g. Beijing, Shanghai and Guangzhou) and the Eastern and Southern China regions are seen as the places where CSR is the most developed in terms of knowledge and performance among companies. Respondents attribute this primarily to the openness of the market.

Drivers and incentives
The government is considered to be a key driver in the promotion of CSR. Compliance with national policy, legislation and regulations is ranked as the top incentive in terms of CSR implementation for Chinese companies.

International clients are considered to be another important driver of CSR development. Chinese companies involved in international supply chains are highlighted by the respondents as the first group of companies to introduce CSR practices, although they may not have fully understood the concept in the beginning.

Insufficient monitoring of compliance is ranked as the top obstacle impeding companies from better implementing CSR strategies. Another key obstacle mentioned is the lack of long-term CSR strategy, knowledge and professional staffs.

CSR themes
Economic performance is perceived to be the CSR issue that is being best addressed, with many companies in China believing this to be their primary responsibility to society. Workplace issues are also viewed as being among the better-addressed issues, reflected in higher levels of compliance with labour policies and standards. Corporate concern for human rights is generally viewed in the context of workplace practices and is limited to areas such as anti-discrimination, child labour and forced labour. Broader human rights issues are seldom discussed by businesses in China, due mainly to perceived political sensitivity.

Respondents believe that companies are generally further behind as regards environmental issues, although there is
increasing pressure for businesses to enhance their performance in this area. Anti-corruption and fair competition are viewed as the least addressed CSR issues. Levels of voluntary disclosure in these areas remain low, perhaps reflecting corporate concerns that speaking out on these issues may result in undesirable consequences for their business.

Driven in part by rising public awareness and concerns, environmental performance and labour practices are viewed as the most pressing CSR issues for businesses in China over the next decade. Transparency, anti-corruption and ethical behaviour are also considered important in this regard.

The government is expected to strengthen the enforcement of related legislation, and the media is expected to increase its coverage of CSR activities and performance beyond philanthropy. Respondents recommend that companies focus on enhancing their CSR strategy by finding ways to strengthen senior management’s commitment to organisational CSR and further integrate CSR into daily operations. The government, companies, and different sectors of civil society are expected to increase collaboration on CSR in the future. Partnerships between major brands and suppliers, large companies and SMEs, and local and foreign corporations are all viewed as being beneficial for business and for driving the CSR development agenda forward.

Trends and expectations
Most respondents are confident about the future of CSR in China. While expressing the view that it will take over a decade to achieve significant change, respondents believe that CSR knowledge, implementation and communication will all increase and that disparities between CSR development levels in different regions will continue to shrink.

Respondents are generally of the opinion that the government will remain the key driver of future CSR development, but that the private sector will become more proactive in CSR implementation.
3. STUDY BACKGROUND

As a joint initiative between the Centre for Corporate Social Responsibility (CSR Centre) of the Embassy of Sweden in Beijing and CSR Asia, this study provides an overview of the current state of CSR in China and an indication of possible future trends as the scope and understanding of CSR in the country continue to develop.

3.1. Purpose of the study
The study tries to map out the current landscape of CSR development in China, as assessed by different stakeholders. At the same time, it aims to provide an overview of major CSR concerns and challenges, CSR performance among businesses in China, the driving forces of CSR development, and future CSR trends.

3.2. Methodology
The study results are based on both qualitative and quantitative research, carried out during the period from June to August 2014.

Both the qualitative and quantitative elements of the primary research process were designed to capture the perceptions of respondents as to the current position of CSR in China. The evaluation and recording of these perceptions was not based on any specific criteria or standards.

The following data collection methods were used during the research process:

**Literature review**
Research for the study began with a review of existing literature and studies on CSR development in China published by Chinese and overseas academics and consultancies. Since the government and industrial organisations are commonly considered to be key drivers of CSR development, the review also included CSR-related policies, legislation, regulations and guidelines issued by the Central Government, local government, and domestic industry associations.

**Online survey**
A bilingual (Chinese and English) online survey was sent to a database of 2,920 people that includes CSR professionals, alumni of various Sino-Swedish CSR training courses, scholars in the field of CSR in China, NGO representatives and other individuals who are considered to have knowledge of and are involved in CSR initiatives in China. During a survey period of four weeks, 425 responses were received. The majority of respondents (94%) are based in Greater China, predominately in mainland China (89%).

**Focus groups and interviews**
Ten individual interviews and three focus groups (involving a total of 24 participants) were conducted in parallel with the online survey. Two focus groups were held in Beijing and one in Guangzhou. Participants with diverse profiles and backgrounds were invited to attend to ensure that a broad range of views were represented. Participating individuals included CSR professionals from Chinese and multinational companies, government officials, and representatives from professional organisations, academics, media and NGOs who are engaged in CSR-related work.

Respondents of the online survey, participants of the focus groups and interviewees will all be referred to as “respondents” hereinafter in the report.
For all ranking questions in the survey, we have adopted the methodology of applying the largest weight to the most preferred option, and vice versa, for data analysis. The weighted responses of each option would then be divided by the total number of responses to generate an average score of the option. Kindly note, therefore, that the average scores are meant to convey the distribution of preferences instead of any actual rating scales.

The organisational profile of the survey respondents is as follows:

**Chart 3-1: Organisation type**

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporations</td>
<td>71%</td>
</tr>
<tr>
<td>NGOs</td>
<td>23%</td>
</tr>
<tr>
<td>Government bodies/agencies</td>
<td>16%</td>
</tr>
<tr>
<td>Others</td>
<td>11%</td>
</tr>
<tr>
<td>Charitable organisations</td>
<td>10%</td>
</tr>
<tr>
<td>Media</td>
<td>8%</td>
</tr>
<tr>
<td>Academic</td>
<td>2%</td>
</tr>
<tr>
<td>Multinational corporations (MNC)</td>
<td>23%</td>
</tr>
<tr>
<td>Local private companies</td>
<td>16%</td>
</tr>
<tr>
<td>Corporations with foreign capital, but not MNC</td>
<td>11%</td>
</tr>
<tr>
<td>State-owned enterprises</td>
<td>10%</td>
</tr>
<tr>
<td>Consultancies/advisory bodies</td>
<td>8%</td>
</tr>
<tr>
<td>Corporations with Hong Kong/Macau capital</td>
<td>2%</td>
</tr>
</tbody>
</table>

**Chart 3-2: Organisation size**

<table>
<thead>
<tr>
<th>Size</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small (less than 500 ppl)</td>
<td>21%</td>
</tr>
<tr>
<td>Large (More than 500 ppl)</td>
<td>26%</td>
</tr>
<tr>
<td>Medium (500 – 5000 ppl)</td>
<td>53%</td>
</tr>
</tbody>
</table>

**Chart 3-3: Organisation location**

<table>
<thead>
<tr>
<th>Region</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beijing-Shanghai-Guangzhou</td>
<td>6%</td>
</tr>
<tr>
<td>Other regions of mainland China</td>
<td>66%</td>
</tr>
<tr>
<td>Other</td>
<td>23%</td>
</tr>
<tr>
<td>Hong Kong/Macau</td>
<td>6%</td>
</tr>
</tbody>
</table>
4. AN OVERVIEW OF THE CSR LANDSCAPE IN CHINA

4.1. Perceptions of current state and effectiveness of CSR

The online survey results reveal that while 78% of respondents believe CSR has been effective in addressing social and environmental issues in China (Chart 4-1), 82% are either neutral or disappointed about the current state of CSR development in the country (Chart 4-2). A common view among the respondents is that the majority of Chinese companies still view CSR through a lens of philanthropy, public relations and/or crisis management. These businesses see CSR as a “cost” that cuts into profitability and not as something that can create value and help to improve business performance.

However, there is a general expectation that companies will improve their CSR knowledge and performance over the next decade. In the interviews and focus groups, participants noted that they had witnessed a significant increase in CSR awareness and practices in China over recent years. A number of companies that are taking the lead in CSR implementation have started to view CSR as something more than just making donations, publicity opportunities and/or risk control. These firms are beginning to understand CSR’s role and value in achieving a “triple win” for business, society and the environment.
Another reason driving this change in attitude is that a growing number of Chinese companies are expanding their business operations into overseas markets. As part of this process, they are being exposed to more developed approaches to CSR. In many cases, they are also under growing pressure from global business partners and other stakeholders to improve their CSR performance.

The online survey results show that the three CSR issues considered to be the most important for companies in China are “economic performance”, “environmental impact” and “workplace issues” (Chart 4-3). “Fair operating practices”, which includes anti-corruption and fair competition issues, is ranked as the least important.

**Note:** Since respondents were allowed to choose up to three options, the total percentage of respondents in this chart does not add up to 100 per cent.
The top-ranked “economic performance” not only covers the company’s own financial performance, but also the employment opportunities it creates and its contribution to local economic development through taxation. A strong emphasis on contribution to economic development overshadows other CSR issues that companies face in their operations in China.

4.2. Regional differences
While it is difficult to establish a comprehensive set of criteria to compare the CSR performance of companies in different regions, a clear pattern of geographical differences emerged in both the quantitative and qualitative study results.

In the online survey, the “first-tier” cities of Beijing, Shanghai and Guangzhou, and the Eastern China and Southern China regions are ranked as the areas in which the CSR knowledge and performance of companies are considered to be the most advanced in the country (Chart 4-4). CSR is generally perceived to be better developed in those regions.
locations that led the way when China began its shift towards a more opening-up policy in the 1980s.

Respondents identify three key reasons underpinning the geographical disparities in CSR performance.

First, many domestic and international companies are headquartered in first-tier cities. This is significant as head offices (in the case of foreign businesses, national headquarters) are still the primary force in the development and execution of a company’s CSR strategy in China. In addition, CSR professional networks are better developed and more active in China’s first-tier cities, which has led to higher levels of awareness about CSR in the local business community.

Second, in Eastern and Southern China – particularly in the areas around the Pearl River Delta and Yangtze River Delta – there are a considerable number of manufacturers that supply overseas markets. CSR requirements from international clients have helped to increase CSR awareness and improve CSR practices in these regions. Respondents also noted that Chinese suppliers to international companies were among the first domestic companies to start working on CSR issues in China because of the requirements of their clients.

Some 66% of respondents working for Chinese companies have received CSR requirements from international clients in the past two years (Chart 4-5), while 41% have received CSR requirements from domestic clients during the same period (Chart 4-6).

Third, economic development is more advanced in the first-tier cities and the Eastern and Southern China regions, giving companies more access to resources such as experienced CSR professionals and funds for implementing CSR initiatives. Awareness of CSR and sustainability issues is also higher among local government officials and the general public in these areas. This creates more favourable conditions for the continued development of CSR.

4.3. Differences across ownership models

There is a general impression among respondents that multinational corporations (MNCs) are doing better in terms of their knowledge and performance of CSR than companies with other types of ownership.

However, a common opinion among the respondents is that there are no comprehensive criteria to compare companies with different types of ownership on general CSR performance.
The respondents pointed out that the diversity in CSR performance that can be observed among companies with different types of ownership structures may reflect the specific corporate culture, operational mechanisms and/or set of incentives that exist for those businesses.

**Multinational corporations (MNCs)**
MNCs usually have clear sustainability strategies and are good at integrating CSR into their daily operations with well-rounded management systems. However, a number of respondents noted that the CSR strategies and practices of some MNCs in China are different from their operations in other countries. Many CSR strategies of MNCs in China are limited to philanthropy and short-term projects. It is still a significant challenge for many MNCs to localise their CSR strategies and policies to fit the China context, while maintaining the same level of commitment and standards demonstrated elsewhere.

**Chinese state-owned enterprises (SOEs)**
Respondents report a fast-growing improvement in CSR among Chinese state-owned enterprises (SOEs) in recent years, particularly in terms of communication through CSR reports. The common view among respondents is that this is being driven largely by the Central Government, represented by the State-owned Assets Supervision and Administration Commission (SASAC). Beginning with the publication of its official *Guidelines to State-owned Enterprises Directly under the Central Government on Fulfilling Corporate Social Responsibilities* in 2008, SASAC has been actively promoting CSR among SOEs. According to SASAC, all SOEs have been publishing CSR reports since 2012.

The CSR strategies and policies of SOEs have also been greatly influenced by the Central Government’s overall development policies. For example, SOEs may refer to the national Five Year Plans issued by the Central Government for the country’s development to help shape the framework for or adjustment of their CSR strategies.

**Private companies**
The online survey results show that private companies are perceived to have a lower level of CSR awareness and knowledge than both MNCs and SOEs. However, respondents in one of the focus groups noted that some larger private companies have, in fact, surpassed the CSR performance of many MNCs and SOEs. Success in implementing CSR strategies at these companies depends on the owners’
vision for long-term development as well as their level of awareness.

Respondents commented that Chinese private companies were the first group of businesses in China to be introduced to the concept of CSR by their international clients.

According to our results, 76% of respondents think that small and medium-sized enterprises (SMEs) lag behind large companies with respect to CSR knowledge and performance (Chart 4-8). The top three reasons identified as creating this situation are as follows: 1) there are fewer public expectations on SMEs regarding CSR; 2) SMEs have less financial and human resources available to invest in CSR; and 3) SMEs face less pressure from the government with respect to CSR (Chart 4-9).

During the focus groups and interviews, a lack of long-term vision was also highlighted as a key element explaining why the CSR performance of SMEs lags behind that of larger companies.

### 4.4. Differences across industries

Companies in industries that are dependent on the use of fossil fuels, such as energy, automotive and aviation, are considered to be the most advanced in terms of CSR development. The Central Government’s policies and requirements on energy saving and reduction of emissions are identified as major driving forces for these companies to achieve and improve their CSR performance. Another key reason identified is the rapidly growing public concern over the health risks caused by environmental pollution – which is translated into high CSR expectations for companies that have a significant impact on the environment.

CSR in export-oriented industries, such as textiles, electronics and manufacturing, is also considered to be relatively developed. In these industries, it is more common for international companies to put forward requirements on sustainability to their suppliers in China. Businesses and industry associations have both been taking actions to address CSR issues and have been active in finding solutions for CSR-related
challenges. For example, the China National Textile and Apparel Council (CNTAC) has played a prominent role in promoting CSR in China with its development and publication of the CSC9000T system – China’s first CSR management guideline issued by a local industry association.

The banking and financial sector is also ranked highly with regard to CSR knowledge and performance. Respondents explain that this is because this sector provides services that are closely tied to people’s daily lives and long-term well-being and therefore is subject to public scrutiny and expectations.

There are also other studies that compare CSR development among different industries from the perspective of CSR reporting and information disclosure. For example, the *GoldenBee Index on Corporate Social Responsibility Reporting in China (2009-2014)*, published by China WTO Tribune in December 2014, has compared the performance of different industries based on their CSR reports. The Index’s findings show that, as of October 2014, the manufacturing industry was outperforming other sectors in terms of the total number of CSR reports issued for the year, with 480 CSR reports being published. The banking and insurance industry took second place with around 160 reports. In terms of report quality, however, the electronics industry scored the highest in the analysis conducted by China WTO Tribune, with the construction industry and logistics industry placing second and third respectively. Overall, an increase in the number and quality of CSR reports was seen across all industries covered in the research.
5. Drivers of CSR Development in China

5.1. Overview of incentives, drivers and obstacles to CSR development

According to the results of the online survey, “compliance with Central Government policy, legislation and regulations”, “reputation enhancement” and “requirements of international clients” are perceived as the top three incentives for companies to implement CSR in China (Chart 5-1).

In line with the results on key incentives, the top three drivers for CSR development in China ranked by respondents are “government /regulators”, “international buyers with CSR requirements” and “media” (Chart 5-2).

“Insufficient monitoring of compliance”, “lack of long-term CSR strategy/policy” and “lack of knowledge and CSR professionals” rank as the top three obstacles for companies in the implementation of CSR initiatives in China in the online survey (Chart 5-3). Lack of a long-term CSR strategy/policy and inadequate CSR knowledge were echoed as key impediments to CSR implementation in the focus group discussions and interviews.
Respondents noted that most companies in China still struggle to see the business case for CSR and view CSR solely as a “cost” that cuts into profitability. This view is reflected in the online survey results, which rank “cost-saving” as the least important incentive for companies in implementing CSR initiatives. Since awareness of the value of CSR is comparatively low among companies in China, the question is what incentives are important for their CSR implementation. The key reason identified through this study is compliance with legislative requirements – a finding supported by the

Chart 5-1: Incentives for companies implementing CSR

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance with Central Government’s policy</td>
<td>55%</td>
</tr>
<tr>
<td>Reputation enhancement</td>
<td>47%</td>
</tr>
<tr>
<td>Requirements from international clients</td>
<td>44%</td>
</tr>
<tr>
<td>Trend of globalisation</td>
<td>34%</td>
</tr>
<tr>
<td>Compliance with local government’s policy</td>
<td>22%</td>
</tr>
<tr>
<td>Risk management</td>
<td>22%</td>
</tr>
<tr>
<td>Compliance with industry guidelines</td>
<td>21%</td>
</tr>
<tr>
<td>Compliance with international conventions</td>
<td>17%</td>
</tr>
<tr>
<td>Access to investment</td>
<td>12%</td>
</tr>
<tr>
<td>Requirements from domestic clients</td>
<td>8%</td>
</tr>
<tr>
<td>Talent attraction</td>
<td>6%</td>
</tr>
<tr>
<td>Cost-saving</td>
<td>4%</td>
</tr>
<tr>
<td>Others</td>
<td>1%</td>
</tr>
</tbody>
</table>

Chart 5-2: Key drivers of CSR development

<table>
<thead>
<tr>
<th>Driver</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government</td>
<td>76%</td>
</tr>
<tr>
<td>International buyers with CSR requirements</td>
<td>46%</td>
</tr>
<tr>
<td>Media</td>
<td>36%</td>
</tr>
<tr>
<td>Well-performed domestic peers</td>
<td>29%</td>
</tr>
<tr>
<td>General public in China</td>
<td>23%</td>
</tr>
<tr>
<td>Domestic civil society</td>
<td>19%</td>
</tr>
<tr>
<td>International NGOs</td>
<td>18%</td>
</tr>
<tr>
<td>International organisations that promote CSR</td>
<td>16%</td>
</tr>
<tr>
<td>Domestic industry associations</td>
<td>15%</td>
</tr>
<tr>
<td>International industry associations</td>
<td>6%</td>
</tr>
<tr>
<td>Foreign governments</td>
<td>6%</td>
</tr>
<tr>
<td>Others</td>
<td>2%</td>
</tr>
</tbody>
</table>
online survey results that the government is identified as the key driver of the development of CSR in China.

5.2. The role of the government and compliance

A majority of the respondents view the government as the key driver of CSR development in the country. The concept of corporate involvement in promoting greater social responsibility was officially put forward for the first time in the *Decision on Building a Harmonious Society* issued by the Central Party Committee in 2006. The concept of social responsibility has since been mentioned in top-level official documents and in speeches by senior government officials. At the Third Plenary Session of the 18th Central Party Committee on comprehensive reform in November 2013, social responsibility was announced as one of eight focus areas for further reform for Chinese SOEs.

A number of Central Government ministries have also developed guidelines and policies

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**Chart 5-3: Obstacles to implementation of CSR initiatives by companies**

<table>
<thead>
<tr>
<th>Obstacle</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insufficient monitoring of compliance</td>
<td>44%</td>
</tr>
<tr>
<td>Lack of long-term CSR strategy/policy</td>
<td>40%</td>
</tr>
<tr>
<td>Lack of CSR professionals and low level of knowledge</td>
<td>40%</td>
</tr>
<tr>
<td>Low awareness among employees</td>
<td>30%</td>
</tr>
<tr>
<td>Insufficient support from top management</td>
<td>30%</td>
</tr>
<tr>
<td>Few legal requirements from the Central Government</td>
<td>27%</td>
</tr>
<tr>
<td>Low awareness among customers and the public</td>
<td>27%</td>
</tr>
<tr>
<td>Insufficient support from stakeholders/investors</td>
<td>18%</td>
</tr>
<tr>
<td>Insufficient financial resources</td>
<td>13%</td>
</tr>
<tr>
<td>Few legal requirements from the local governments</td>
<td>12%</td>
</tr>
<tr>
<td>Lack of local guidance on CSR implementation</td>
<td>12%</td>
</tr>
<tr>
<td>Insufficient financial resources</td>
<td>2%</td>
</tr>
</tbody>
</table>

**Chart 5-6: Local government efforts to actively promote CSR**

- Score based on ranking
- **Beijing, Shanghai and Guangzhou**: 10
- **Eastern China**: 8
- **Hong Kong/Macau**: 6
- **Southern China**: 4
- **Taiwan**: 2
- **Northern China**: 1
- **Northwestern China**: 0
- **Northeastern China**: 0
- **Central China**: 0
to promote CSR in different sectors. For example, the Ministry of Commerce (MOFCOM) has issued official documents urging Chinese companies investing or operating overseas to implement CSR. In 2015, SASAC will issue its second set of guidelines for SOEs on how to ensure the implementation of CSR practices through an effective management system. A national CSR guideline for the electronics industry in China is expected to be issued by the Ministry of Industry and Information Technology (MIIT) within the next two years.

Local governments in certain regions have also been actively driving the development of CSR in China. The results of the online survey reveal that local governments in the first-tier cities and Eastern and Southern China regions are viewed as being the most proactive in this regard (Chart 5-6). By the end of 2014, governments in at least eight provinces and 18 cities had published CSR-related guidelines or standards for local businesses.

The Pudong District in Shanghai and Shangdong Province, for example, both have specific offices and policies to promote CSR. CSR is reinforced and supported through the provision of trainings, monitoring, evaluation and incentive schemes.

Publicly available information regarding the implementation of local guidelines and their impact on business practices is limited, but such initiatives are a step in the right direction.

Legislation and CSR-related guidelines in China already cover quite a wide range of CSR issues, including labour conditions, environmental protection, consumer rights and anti-corruption. Some respondents believe that in areas such as labour conditions and environmental protection,
legislation in China matches – and, in some instances, may even surpass – international standards. However, most respondents also believe that insufficient enforcement and the relatively low business cost for violating such regulations may be undermining their effectiveness in terms of driving the CSR development agenda forward.

The book *China CSR Development Report (2006-2013)*, published by China WTO Tribune and the team of Sino-German Corporate Social Responsibility (CSR) Project of Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) jointly, offers a useful summary of the key challenges faced by the government in promoting CSR in China. The following text is translated from the book (Page 31-32):

“Social responsibility has not been raised as a national strategy, and there is not yet a systematic promotion plan.

There is no national standard.

There is not yet a clear coordinating mechanism. ... The China Central Government has not assigned any authority to coordinate the ministries and other central authorities for their work on social responsibility. In regions where the local governments have worked on social responsibility, the task of promotion and coordination is designated to various departments and organizations, such as trade unions, the People's Congress, the Political Consultation Committees, etc. ...

The policy mechanism needs to be improved. ... Most of the policies (issued by governments at various levels) only call on companies to implement social responsibility, while they lack necessary policies and mechanisms to ensure fair enforcement of the laws. ...

The role of government as a model has not been fully played. So far, only governments in a few places, such as the Economic Development Zone of Yantai, have included their own CSR implementation in the governmental performance measurements to regulate their own behaviour. Governments in most other places still have low awareness of their own responsibility in implementation and therefore have not fully played their role as models.”

This is also in line with the opinion expressed in the focus groups and interviews. Respondents said that they hope legislation enforcement will be strengthened in the future, as this greatly influences the companies’ CSR performance.

5.3. The role of industry associations

Industry associations are ranked relatively low in the results of online survey as drivers for CSR development in China, but their efforts are more highly regarded by participants in the focus groups and interviewees. Industry associations in the textiles, electronics and banking sectors are considered among the most active in promoting CSR. According to the book *China CSR Development Report (2006-2013)*, over 40 Chinese industry associations have published CSR guidelines or conventions since 2006. These sector-specific guidelines and conventions help companies interpret CSR in the context of their own industry.

Although most industry associations are perceived to have governmental support, the CSR guidelines they publish may not be as influential as governmental regulations as they are usually non-binding for member companies. However, respondents comment that these industry-specific CSR guidelines are often used as an important reference source – and, in some cases, as a foundation
– when the government develops official CSR guidelines for the sector.

In 2012, for example, the Chinese Electronics Standardization Association (CESA) published CSR guidelines that its members could follow on a voluntary basis. When the MIIT began working on national CSR guidelines for the electronics and IT industry in 2014, CESA was given the task of drafting these guidelines based on its existing version.

Respondents note a number of other ways in which some industry associations are playing a positive role in driving CSR development:

**Providing communication platforms**
Industry associations usually play a bridging role between their corporate members and the government on CSR matters, especially in terms of facilitating the exchange of information and opinions. They are also active in initiating cooperation between domestic and overseas companies on CSR-related issues.

**Building capacity**
Industry associations organise CSR trainings, conferences and forums that raise awareness on general and sector-specific aspects of CSR, and help companies with CSR capacity building.

**Encouraging reporting**
Many industry associations play an active role in encouraging members to publish CSR reports and improve CSR disclosure.

Chinese industry associations are also facing obstacles that challenge their ability to drive the growth and development of CSR. The scarcity of CSR expertise in the industry associations is a constraint on the expansion of CSR-related efforts.

Other issues include industry associations’ relative lack of access to medium and small companies, given that the membership of many associations is predominantly comprised of large corporations. Some respondents also note that many associations have yet to establish effective motivating mechanisms for encouraging their members to work more on CSR.

### 5.4. The role of other stakeholders

#### The media
Media ranks as the third most important driver of CSR development in China in the online survey results (Chart 5-2). However, views on the role of traditional and social media are very different. Respondents pointed out that although traditional media report may put pressure on companies, their coverage of CSR has also contributed significantly to the widely held public view that CSR only involves legal compliance and philanthropic activity.

For example, when reporting on a natural disaster, traditional media tends to focus on the financial donation made by companies as an indicator of social responsibility. Some respondents also criticised CSR-related rankings and awards organised by traditional media as lacking in credibility in terms of how the winners are selected.

In contrast, social media such as micro blogs and WeChat are widely considered to be a strong force in advancing CSR development in China by the respondents. The speed and scope of information through social media make it easier for the public to put pressure on companies to improve their CSR performance.
The third sector (civil society)
In more advanced economies, civil society often pushes forward CSR development by playing a role of watchdog and advocator by monitoring corporate behaviour and holding underperformers accountable.

In China, however, civil society has traditionally played a different role in engaging with companies on CSR. In the past, interactions between civil society and businesses in China were focused primarily on corporate philanthropy. In their role as “donors”, companies tended to dominate these relationships. However, with the awareness of a broader concept of CSR among members of China’s civil society, this dynamic is gradually changing. The partnerships between civil society and corporations are slightly changing in character, moving beyond philanthropy. Companies that can, for example, seek inputs and guidance from the NGOs help improve their CSR performance.

The public
A growing level of public involvement in CSR-related issues has been witnessed in recent years, particularly in relation to environmental pollution and food safety issues. Several projects have been called off or stopped by local government in China, due to pressure from the public over the potential negative impact on the local community. Respondents agree that, despite this notable increase in activity, the overall public awareness of CSR is still at a relatively low level in China. However, many of them added that the public’s involvement in influencing CSR behaviour is expected to continue increasing. The younger generations appear to be more interested in CSR and more concerned with the integrity and sustainability of a company’s operations and business practices.

The Central Government is also encouraging greater public participation in some CSR-related issues. For example, the newly revised Environmental Protection Law that was passed in April 2014 regulates the scope, procedure and responsibilities of environmental information disclosure by relevant organizations and companies. A new provision in the law states that information of the individuals should be protected when they report on environmental pollution by companies.

For example, the newly revised Environmental Protection Law that was passed in April 2014 regulates the scope, procedure and responsibilities of environmental information disclosure by relevant organizations and companies.
6. CSR IMPLEMENTATION BY CORPORATIONS IN CHINA

6.1. Economic performance
With China’s record of strong growth since it embarked on the process of economic reform in the late 1980s, it is perhaps not surprising that the most significant impact of companies on society is widely considered to be economic contribution through taxes, providing employment opportunities and developing local markets.

The respondents rank “economic performance” as the CSR issue that is best addressed and communicated among businesses in China (Chart 6-1). Economic performance refers to a corporate’s financial performance, the employment opportunities it creates and its impact on local economic development. Over 60% of online survey respondents believe that corporations in China consider their economic performance as the most important CSR issue (Chart 4-3). Respondents of the focus groups agree with this view. This trend may be related to the fact that economic performance has been the main performance indicator that is used to assess business success and the fact that many of its variables can be tracked in a quantitative manner.

6.2. Environmental performance
The environmental performance of companies in China ranks among the least addressed issues in the online survey (Chart 6-1), despite the fact that it is perceived as the second most important CSR issue by respondents (Chart 4-3). A common opinion is that while there is a solid framework
of environmental legislation in place, it is poorly enforced. This view is in line with the online survey results, which highlight insufficient monitoring of regulatory compliance as the key obstacle preventing CSR implementation in China (Chart 5-3).

According to some respondents, even among those companies that do comply with regulations, environmental responsibility is largely perceived as a passive obligation to meet the requirements of regulators or clients. Most companies only see the short-term costs of managing their environmental impact, and remain unaware or unconvinced as regards the long-term or strategic advantages.

Some respondents note that regional differences exist over the importance of pollution controls. The differences reflect the priority to these issues by local governments.
In some regions, local governments have established specific targets and standards for energy saving and reduction of emissions. Companies which fail to comply have had their operations suspended.

Respondents observed that stricter restrictions on environmental pollution control tend to exist in more developed areas such as Southern and Eastern China and the first-tier cities. In less developed regions, they noted, economic growth is still prioritised over environmental concerns. As a result, many companies working in energy-intensive industries, such as steel and cement, have moved inland to Western China.

**6.3. Labour conditions**

Workplace issues, which include occupational safety and health, wage levels, working hours and training, are perceived among the best addressed CSR issues in China by the respondents (Chart 6-1). They believe that there has been progress made in improving standards of and compliance with labour policies.

“Compliance with legal requirements of labour contract”, “wages, pension and medical insurance” and “occupational health and safety” are ranked as the top three best addressed labour issues (Chart 6-2).

A number of respondents commented that difficulties with recruitment and maintaining labour force are common problems for many factories. Further improvements in labour practices may help address this challenge – particularly among younger workers who often have a greater awareness of their rights.

Mr Liang Xiaohui, Chief Researcher of the Office for Social Responsibility of China National Textile and Apparel Council (CNTAC), stated that wages and working hours for migrant workers are among the major labour practice challenges that need to be better addressed by factories in China. Making reference to the 2013 *National Monitoring Report of Migrant Workers*, he pointed out that the average monthly income of migrant workers increased by 13.9% in 2013 compared with the previous year, while the average monthly living and residence expenses of such workers increased by 21.7% and 27% respectively in the same period.
The same document also reports that 41% of migrant workers worked over eight hours per day and 84.7% worked over 44 hours per week in 2013, an increase over the 39.6% and 84.4% recorded for 2012. It reflected a fact that, as Liang Xiaohui said, wage increase for migrant workers failed to catch up with the inflation rate. This could explain why migrant workers are unsatisfied with their work although the wages have increased.

Collective bargaining was also mentioned as an area that is touched upon through CSR. In China, collective bargaining is commonly referred to as “collective consultation”, in an attempt to encourage a collaborative rather than confrontational relationship between employers and employees. The latest legislative progress with regard to collective bargaining is the issuing of a new regulation by the Guangdong provincial authorities in September 2014 which, for the first time, sets concrete conditions and procedures for collective consultation. The regulation stipulates that a collective consultation process must be initiated if at least half of the employees request this – albeit with the requirement that it is raised and led by the company’s trade union. The regulation came into force on 1 January 2015.

6.4. Business and human rights
The subject of business and human rights in China is currently limited and includes issues such as non-discrimination, child labour and forced labour. A common view among respondents is that most Chinese companies do not see how broader consideration of human rights is relevant to their business.

6.5. Anti-corruption in the private sector
Fair operating practices, which include anti-corruption and fair competition, are ranked as the least addressed CSR issue by respondents (Chart 6-1). Respondents note that companies tend to avoid this topic for fear that any efforts taken or information disclosed related to anti-corruption could attract suspicion or increased scrutiny of their business operations. There is a lack of information disclosure and transparency on anti-corruption practices by companies in China.

China does not currently have a specific anti-corruption law for the private sector and the issue is handled under the provisions of the Criminal Law and the Law against Unfair Competition. Plans for the development of anti-corruption legislation were announced by the National People’s Congress in March 2013, and there have since been official calls for the pace of such plans to be accelerated.

Anti-corruption initiatives in China in recent years have been focused primarily on the public sector. The Central Commission for Disciplinary Inspection (CCDI), which is also the Ministry of Supervision, has taken the lead in this campaign against corruption. The CCDI carries out investigations into corruption committed by Party members, civil servants and SOE employees. On its latest inspection list, published on the CCDI website on 18 November 2014, eight of the 13 targeted organisations are centrally owned SOEs.

6.6. Community involvement
Ranked as the fourth most important CSR issue for companies in China (Chart 4-3), “community”, which includes corporate philanthropy, community involvement and local development support, is viewed as the second best addressed issue (Chart 6-1) and second best communicated issue (Chart 6-3) by the respondents.

Respondents noted that corporate interpretation of community involvement is often limited to making financial donations. Respondents also observed that large
Corporations regularly compete with each other on the amount of their donation in order to win favourable media exposure. Some respondents commented that when there is a major natural disaster, the most important task of many CSR managers is to ensure that their company’s donation is made faster than those of other companies.

According to China Charity and Donation Information Center (CCDIC) Report 2013, approximately 58% of the charitable donations made in China in 2013 came from the private sector – compared with 5% in the USA, according to Giving USA 2014. While such contributions can have a significant positive impact, this strong emphasis on financial donations can limit efforts of more strategic community involvement initiatives that could generate better long-term benefits for companies and their local communities.

The respondents believe that it will take some time for companies in China to move from a purely philanthropic approach to a more strategic one for community involvement. They observed that MNCs and a number of well-established Chinese private companies may help initiate a shift in this direction. These pioneering companies try to maximise the positive impact of their initiatives by engaging more effectively with their employees in identifying community issues in which they might make a strong contribution to positive changes.

Respondents also recommend that both Chinese companies and MNCs should work more closely with local NGOs in order to better localise their community involvement programmes.

6.7. Operational integration versus CSR reporting

The number of CSR reports published in China has grown steadily in the past decade. As required by SASAC, all central SOEs have since published CSR reports by the end of 2012. According to China WTO Tribune, 2,240 CSR reports had been published in China during the year by the end of October 2014 – an increase of 47% compared with the same period in 2013.

According to accounting and consultancy firm KPMG in its Survey of Corporate Reporting 2013, CSR reports published by companies in China now account for 15% of the total number of CSR reports published worldwide – making China an important
player in sustainability reporting. The percentage of CSR reporting among the largest 100 companies in China (including Hong Kong) was 59% in 2012, a figure that increased sharply to 75% in 2013 – taking China above the global average of 71% of 100 world largest companies for the year.

In terms of report quality, however, there is still considerable room for improvement. According to research released by the Beijing-based sustainability consultancy Syntao, the average disclosure rate of key quantitative indicators in the CSR reports of listed companies in China was only 15.9%. Further, 92.4% of the CSR reports issued in China in 2013 were not audited by an external party, according to the GoldenBee Index on Corporate Social Responsibility Reporting in China (2009-2014).

The notion of integrating CSR into core business practices is only now beginning to be understood and considered as a viable strategy. The majority of respondents believe that CSR is currently only partially integrated into business operations in China (Chart 6-4).

The integration of CSR into corporate communication is considered to be the area where most progress has been made, with 13% of the respondents believing that it is fully integrated. Research and development, finance and after-sales use/services are the three areas in which the highest percentage of respondents feel that CSR has not yet been integrated. It is also worth noting that 10 to 17% of the respondents “don’t know” to what extent CSR has been integrated into various aspects of daily business operations by companies in China.

Respondents commented that many companies only publish CSR reports to meet requirements of the government or stock exchanges or as a communication tool. Based on these findings and observations, it appears that there is a significant gap in performance between CSR implementation and CSR reporting.

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**Chart 6-4: How CSR has been integrated into daily operations of companies**

<table>
<thead>
<tr>
<th>Area</th>
<th>Not integrated</th>
<th>Partially integrated</th>
<th>Fully integrated</th>
<th>I don't know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recycle/reuse</td>
<td>16%</td>
<td>57%</td>
<td>66%</td>
<td>66%</td>
</tr>
<tr>
<td>After sales use/services</td>
<td>24%</td>
<td>5%</td>
<td>14%</td>
<td>14%</td>
</tr>
<tr>
<td>Finance</td>
<td>30%</td>
<td>48%</td>
<td>5%</td>
<td>17%</td>
</tr>
<tr>
<td>Communication</td>
<td>9%</td>
<td>67%</td>
<td>13%</td>
<td>11%</td>
</tr>
<tr>
<td>Marketing and sales</td>
<td>14%</td>
<td>63%</td>
<td>10%</td>
<td>12%</td>
</tr>
<tr>
<td>Human resource management</td>
<td>14%</td>
<td>66%</td>
<td>9%</td>
<td>11%</td>
</tr>
<tr>
<td>Production</td>
<td>11%</td>
<td>73%</td>
<td>6%</td>
<td>10%</td>
</tr>
<tr>
<td>Sourcing</td>
<td>18%</td>
<td>65%</td>
<td>5%</td>
<td>11%</td>
</tr>
<tr>
<td>Research and development</td>
<td>24%</td>
<td>56%</td>
<td>4%</td>
<td>16%</td>
</tr>
</tbody>
</table>
7. **A VISION FOR THE FUTURE**

Respondents of the online survey are broadly confident about the future development of CSR in China, with 84% believing that the level of CSR knowledge, implementation and communication will grow in the next decade (Chart 7-1). Participants of the focus groups, however, are generally more cautious, expressing the view that it will take longer than 10 years to achieve significant positive changes.

Two-thirds of the respondents (66%) think that the current disparities in the level of CSR development in different regions will become less pronounced in the next decade (Chart 7-2). A key reason for this shift identified by the respondents is the continued development of communication technologies and channels that enhance the exchange of knowledge and experience between people and organisations in different regions.

Respondents believe that the government will remain the key driver of CSR development in the next decade, but that the role of the public will continue to grow in importance. It is also anticipated that the private sector will be more proactive in implementing CSR initiatives as the understanding of the potential business benefits continues to increase.

Respondents highlight the following factors as being major incentives for companies to become more responsible:

- Increasingly strict legislation and regulations on environmental protection and labour.
- Improved enforcement of laws and regulations, particularly in the Southern and Eastern China.
• Increased public awareness of and involvement in CSR-related issues – driven in part by social media.

• Changing expectations and requirements from workers.

• Growing number of Chinese companies investing overseas.

• Increased global awareness of CSR.

Respondents rank “environment” as the most pressing CSR concern in China over the next 10 years (Chart 7-3). It is also worth noting that the issue of transparency, anti-corruption and ethical behaviour is ranked joint second alongside labour rights and working conditions. Community involvement, including philanthropy and local development support, is viewed as the least pressing concern in the future (Chart 7-3).

The results show that companies operating in China are expected to expand their CSR efforts beyond only giving donations. They are expected to make concrete efforts and find solutions for problems that have a significant impact on people’s lives, such as environmental pollution and labour conditions. The results also show a trend of increasing awareness on the issues of anti-corruption, transparency and ethical business.

The following expectations regarding the future development of CSR in China emerged from the respondents:

• The government is expected to strengthen enforcement of legislation and regulations, especially in the areas of environmental pollution controls, working conditions and anti-corruption.

![Image credit: Peter Stuckings / Shutterstock.com](image_url)
• Traditional media is expected to expand its CSR reporting scope beyond its current emphasis on corporate philanthropy.

• More engagement and collaborative initiatives are expected to be developed within and among different stakeholder groups, including strategic long-term partnerships between government, businesses and civil society.

• Large international companies are expected to work more closely with their Chinese partners on CSR-related issues, providing broad support through sharing professional knowledge and best practices with the aim of developing mutually beneficial long-term business relationships.

• There is growing consideration of how CSR can be more effectively implemented through its incorporation into the management structures and the development of action plans with concrete targets and performance indicators.

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Chart 7-3: Most pressing CSR concerns in China in the next decade

<table>
<thead>
<tr>
<th>Concern</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environment, e.g. use of resources, pollution, climate change and biodiversity</td>
<td>74%</td>
</tr>
<tr>
<td>Labour rights and working conditions, e.g. health and safety, wages, working time and training</td>
<td>40%</td>
</tr>
<tr>
<td>Transparency, anti-corruption and ethical behaviour</td>
<td>40%</td>
</tr>
<tr>
<td>Consumer issues, e.g. responsible marketing, data protection and privacy</td>
<td>28%</td>
</tr>
<tr>
<td>Communication, e.g. CSR/ sustainability reporting</td>
<td>28%</td>
</tr>
<tr>
<td>Staff well-being, e.g. welfare, communication and mental health</td>
<td>25%</td>
</tr>
<tr>
<td>Product safety and quality</td>
<td>23%</td>
</tr>
<tr>
<td>Human rights, e.g. non-discrimination, child labour and forced labour</td>
<td>22%</td>
</tr>
<tr>
<td>Community, e.g. philanthropy, community involvement and local development support</td>
<td>13%</td>
</tr>
</tbody>
</table>

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Chart 7-4: Areas in which companies need to improve in order to strengthen their CSR performance in the future

<table>
<thead>
<tr>
<th>Area</th>
<th>Required Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-term CSR strategies</td>
<td>64%</td>
</tr>
<tr>
<td>CSR management and capacity building for the team</td>
<td>60%</td>
</tr>
<tr>
<td>CSR action plans and follow-ups</td>
<td>58%</td>
</tr>
<tr>
<td>Stakeholder involvement and engagement</td>
<td>51%</td>
</tr>
<tr>
<td>Transparency and communication</td>
<td>33%</td>
</tr>
<tr>
<td>Supply chain management</td>
<td>15%</td>
</tr>
<tr>
<td>Technology innovation</td>
<td>11%</td>
</tr>
</tbody>
</table>
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Stay informed on activities of CSR Centre of the Embassy of Sweden in Beijing

CSR Centre website
Chinese: www.swedenabroad.com/csrbeijing/cn
English: www.swedenabroad.com/csrbeijing/en
Swedish: www.swedenabroad.com/csrbeijing/sv

CSR website of the Government Offices of Sweden
English: www.government.se/sb/d/574/a/232664
Swedish: www.ud.se/csr

Sino-Swedish CSR Cooperation Website (in English and Chinese)
www.csr.gov.cn

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Since 2004, CSR Asia has built capacity and promoted awareness of sustainable development across the region. Through its expanding global presence and our team of specialists, CSR Asia provide cutting-edge research, strategy advisory, networking and executive education services with an informed understanding of evolving CSR issues on the ground.