

Should International Companies Operating in China Have to Choose between Local Cultural Values or Global Sustainability Standards when Executing CSR Initiatives?

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Abstract:

The dissertation provides an in-depth analysis of the strategic dilemma of the multinational corporations in China. The primary purpose and goal of the study is to determine the need to address the issue of whether multinationals operating in China should prioritize global sustainability standards or embrace local cultural values in the process of implementing corporate social responsibility initiatives. The proposed study was conducted using a qualitative research design that relied on secondary sources to examine how MNCs can find a balance between the Chinese cultural values and the current global standards of sustainability. As the results of the study show, the local cultural principles and global sustainability principles should be considered during the process of CSR implementation in China. The research has also established that the implementation of CSR is contextual, and therefore, there is a need to pay attention to the prevailing local values. Nevertheless, the study also stresses the necessity to follow the global standards of sustainability when utilizing the CSR programs. The dissertation finds that multinational organisations working in China must use a hybrid model in their CSR implementation, which is a mix of global sustainability norms and cultural values. Firms doing business in China can take advantage of a hybrid model because it will enhance the company's relationship with the consumers in the domestic market and also assist in compliance with the global sustainability standards.

Keywords: Corporate Social Responsibility (CSR), Multinational Corporations (MNCs), Cultural Values, Sustainability Standards, China

Chapter 1: Introduction

Background of the Study

Multinational organizations continue to recognize the significance of corporate social responsibility within their operations. Corporate social responsibility plays a critical role in shaping the relationship between multinational organizations and key stakeholders such as consumers, investors, suppliers, employees and members of the local community (Zhang et al., 2022). Notably, CSR initiatives depict a business organization's commitment to ethical conduct, social justice and environmental stewardship. In essence, China, which has become the second largest global economy with a nominal GDP of \$ 18.7 trillion US dollars in 2024 according to Statista (2024), is an efficient case study in which multinational corporations face a dilemma during the implementation of corporate social responsibility initiatives.

China has for a long period of time characterized by the adoption of cultural values such as collectivism, Confucianism, and Guanxi which focuses on individual networks. According to Okikiola (2023) China is a collectivist society hence the citizens expect multinational corporations to display collectivism in which is characterized by togetherness and social harmony. These socio-cultural values have a direct impact on socialization or interaction between Chinese citizens and multinational business corporations (Langford et al., 2023). However, multinational corporations operating in China such as Apple Incorporation, Uniliver, Nestle and Hon Precision Industry (Foxconn) are expected to adhere to the international sustainability standards. The global standards, which include; the Global Reporting Initiative (GRI), UN Sustainable Development Goals (SDGs), require firms to embrace and implement CSR standards that promote ethical conduct and social justice within the workplace (Yin & Jamali, 2016). Therefore, multinational companies operating in China have faced dilemma of choosing between social-cultural values and the global sustainability standards while implementing the CSR initiatives.

Research Aims and Objectives

Aim

The aim of the research is to examine whether multinational corporations operating in China should prioritize local cultural values or existing global sustainability standards when implementing CSR programs within their operations.

Objectives:

1. To investigate the impact of local cultural values on the implementation of CSR initiatives by global companies in

China.

2. To study how global sustainability standards are applied within the CSR initiatives of Chinese business organizations.

3. To evaluate the potential conflicts and challenges between local cultural values and global sustainability frameworks.

4. To recommend strategic approaches for MNCs to balance cultural adaptation with adherence to global CSR programs.

Research Questions

1. How do local cultural values influence CSR practices of multinational companies operating in China?

2. To what extent do global sustainability standards adopted within the CSR programs in China?

3. What challenges are faced when attempting to align CSR initiatives with both local cultural expectations and international sustainability standards?

Justification/Rationale of the Study

As most multinational businesses seek to expand into the global markets, the complexity of implementing corporate social responsibility arises due to the presence of diverse social-cultural contexts and the global sustainability standards. Interestingly, multinational corporations operating in China has faced challenges in implementing strategic CSR initiatives as a result of the deep-rooted cultural values and the need to embrace global sustainability standards (Li et al., 2019). The findings of this study therefore will have significant implications on multinational companies operating in China.

The study adopts a qualitative approach, analyzing secondary data from published reports, company press releases, and industry publications. In terms of resource allocation, the international stakeholders may wish to primarily invest on initiatives that attract global recognition unlike the local stakeholders who may only consider resources to be allocated to initiatives that would result into stronger local relationships. In China, most CSR initiatives are focused on enhancing company's public image and aligning with government development goals and anything less would greatly jeopardize a company's reputation leading to loss and reduced access to business opportunities to competitors (Li et al., 2019). Imperatively, CSR in China is tightly connected to government development goals. This is a diversion from the western CSR track that is largely aligned to voluntary business activity. The approach by Chinese government therefore ensures that CSR is shaped by priorities guided by government policy directives, sector-specific guidelines, and public ranking of CSR performance (Li et al., 2024). Any foreign-own business operating in China is therefore required to demonstrate their contribution to the national objectives such as poverty alleviation, and technological innovation.

In China for instance, if the CSR initiative leaning on global standards appear to be externally imposed and does not connect effectively with community needs, it can easily face rejection from local stakeholders.

When reporting the CSR initiatives, the global standards favors global frameworks with extensive visibility disclosure but Chinese local culture can only favor less transparency because of Chinese values and norms (Ehie, 2016). Besides that, perceptions of legitimacy, which are different between China and Global perspective can create tension. From global perspective, legitimacy is often linked to compliance with set and agreed-upon standards and independent assessment whereas in China legitimacy depends more on relationships with government agencies and support to social stability. Consequently, these divergent approaches and perspectives to CSR require a perfect design of CSR strategy that aligns with domestic cultural expectations (Hammer & Pivo, 2017).

Chapter 2: Literature Review Section

This literature review examines the theoretical aspects of CSR by exploring the nature and influence of global sustainability frameworks. Since the aim of the study is to investigate whether multinational companies operating in China should adopt cultural values or global sustainability standards, this literature reviews undertakes an in-depth examination of secondary sources such as peer-reviewed journal articles. The review also analyzes the roles of Chinese cultural values in shaping CRS practices in China. It goes ahead to identify the gaps in existing research about this area of study.

2.1 Theoretical Foundation of CSR

Corporate social responsibility (CSR) is the voluntary actions by investors or companies operating within an area to influence the society around them by addressing social, environmental, and economic effects of their operations (Filatotchev & Stahl, 2015). In essence, CSR initiatives extend beyond mandatory compliance with legal requirements. However, it varies across cultures, economies, and political contexts. Banik & Lin (2019) noted that in China, multinational corporations (MNCs) adopt CSR that is primary focused on; global sustainability standards and local cultural values stemming from Chinese traditions and political structures. However, global sustainability standards are mainly developed by the western world.

Varying perspectives have been developed to explain CSR theory. Each of the perspective reflects on different assumptions especially about the role of businesses in the society. Ehie (2016) observed that one of the most prominent perspectives is Carroll's CSR Pyramid (1991). According to the theory, CSR is compared to a hierarchy of responsibilities ranging from economic, legal, ethical, and

philanthropic. Similarly, Huque (2019) and Xue & Tobias (2015) studies argued that the Carroll's CSR Pyramid model explains that profitability is the basis or foundation of a business and it comes before compliance with laws, the adherence to ethical standards, and lastly comes the voluntary contributions of societal welfare. Although this model has been widely used to explain CSR perspective, it is conversely criticized for being Western-centric and that it does not align with non-western contexts where expectations by the society and the government may force realignment of the responsibilities.

Another perspective that has been use to explain CSR is Stakeholder Theory. According to Huque (2019) the stakeholder theory argues that companies have the obligation to consider the interests of all stakeholders- customers, employees, suppliers, shareholders, and communities, rather than only prioritizing shareholder profit. Thus, the Stakeholder Theory of CSR offers a relational dimension for understanding CSR. From its perspective, the theory perfectly aligns with the collectivist orientation for Chinese society where maintenance of harmonious relationships is a cultural requirement (Freeman, 2023).

2.2 Global Sustainability Standards

The global sustainability standards provide a sustainable model for measuring CSR performance. The study by Li et al. (2019) has demonstrated that global sustainability standards include programs developed by the United Nations Sustainability Development Goals (SDGs), Global Reporting Initiatives (GRI), the United Nations Global Compact and ISO 26000 social responsibility guidelines. The UN Sustainable Development Goals (SDGs) were written up in 2015 due to the emergence of such issues as climate change, environmental degradation, poverty, and inequality (Marquis et al., 2017). The multinational companies in China should endeavour to enhance the homogeneity of the prevailing CSR plans in China to enhance the level of legitimacy in the global context and formulate strategic plans to bring about desired change. The global reporting initiatives provide detailed reporting standards. The reporting process helps in creating awareness about the firms' economic, environmental, and social impacts in the local and global markets. Filatotchev & Stahl (2015), on the other hand, argued that the GRI structured approach promotes transparency and comparability. However, the voluntary option to adopt or not leads to selective disclosure of only positive outcomes.

The UN Global Compact conversely encourages companies to align strategies with 10 principles covering human rights, labor provisions, environmental protection, and ant-corruption. It too, is voluntary in participation though its existence signals a commitment to responsible business conduct. Unlike ISO 9001, ISO 26000 gives guidelines that integrate social responsibility into an organizational

culture and processes. ISO 26000 particularly blends with MNCs and incorporates CSR into an organization's operations rather than treating it as an outside activity (Miska et al., 2016).

These frameworks provide significant benefits of ensuring standards. However, they are devoid of Chinese context by design because they majorly originated from the Western policy and business environments. This implies that their implementation in China cannot be effective without strategic adoption of local legal systems, cultural norms, and stakeholder expectations. Moreover, emphasis on transparency and public disclosure characteristic of these standards may clash with China's traditional deep-rooted business culture as well as controlled flow of corporate information.

2.3 China's local cultural values and their influence on CSR

China's socio-cultural system is based on Confucianism, a philosophical system that places more weight on social harmony, respect for hierarchy, collective welfare and loyalty and whose principles influence both interpersonal and organizational behaviors. Li et al. (2019) opined that when such the Confucianism philosophy is integrated into CSR practice, the result is more preference for initiatives supporting community well-being, maintenance of social stability, and respect for hierarchical decision-making processes. As shown in *Fig 1* below, the Confucianism philosophy has a direct impact on business operations in China. Within the Chinese culture, *guanxi* or personal relationships and networks are integral to business dealings as it fosters trust and reciprocity thus important to CSR because it encourages relationship-based projects that strengthen local networks though sometimes at the expense of objective sustainability metrics. However, Mao et al. (2024) opined that besides *guanxi*, another Chinese cultural factor in CSR is *mianzi* or 'face', which is linked to creating reputation and maintaining social standing.

2.4 . Comparing CSR in China versus Western Contexts

When the global sustainability standards are merged with the Chinese local cultural values, the result is a cocktail of effective CSR model suitable to Chinese context. Singh et al (2017) argued that by comparison, the Chinese CSR is quite different from the western CSR. While the western CSR emphasizes more on measurable environmental performance, compliance to human rights standards, and anti-corruption measures particularly as directed by the expectations of the investors; the Chinese CSR incorporates these concepts but highly focuses on economic contributions, alignment to government policies, and philanthropy. Similarly, Qian & Deng (2025) observed

that China's MNCs, according to studies frequently adapt to CSR activities that matches the local context. For instance, Wal-Mart operating in China has adapted its CSR to include both environmental conservation and culturally aligned activities such as funding education in rural underprivileged communities (Yang et al., 2024). Besides Wal-Mart, Unilever has a CSR project 'Project Sunlight' in China and it combines global sustainability messages with programs that resonate with Chinese family values. However, Zang & Wang (2018) and Tian & Slocum (2016) studies offered a different perspective by noting that when much emphasis are placed on adapting to local contexts tension arise between low-performing global sustainability initiatives and highly performing local CSR thus resulting into criticism from the global watchdogs. On the other hand, lack of flexibility in adherence to global standards without local sensitivity can impede effective community engagement and erode trust between and stakeholders and investors in China (Singh et al., 2017).

2.5 Challenges in Balancing Global Standards and Local Values

Dilemma is more likely to emerge when striving to balance between the global standards and local values. The imbalances are more likely to emanate from conflicting expectations, resources allocation, and perception legitimacy (Zang & Wang, 2018). To start, the conflicting expectations between the international stakeholders and locals stakeholders who value community engagement over measurable sustainability outcomes can create friction in any CSR initiative.

2.6 Research Gap

Many research studies have sought compare CSR at global standards level to China's because of the unique cultural differences between Chinese and the Western world. Most of the research studies have focused on either Chinese companies to bend towards adopting global standards in their CSR activities or foreign firms in China to adapt to cultural values of Chinese CSR (Froese et al., 2019). However, very few studies have looked into an explicit trade-off between prioritizing local values and global standards. Another research gap exists in lack of or a limited qualitative research study that analyzes data from diverse secondary sources for instance reports by companies, third-party assessment, or media coverage. This has consequently led to lack of holistic understanding of CSR strategies in China. Similarly, there is lack of comparative analysis across industries to establish whether some sectors are doing better and better suited to cultural adaptation or global standard compliance.

Therefore, this dissertation seek to address the noted gaps by adopting qualitative research design, relying on sec-

ondary data to analyze how MNCs in China wade through a tricky balance between cultural values and global sustainability standards. From the review, it is quite challenging to understand CSR in China through solely studying Western Global Sustainability Standards neither is it easier by examining at local context. Understanding CSR in China requires merging global sustainability imperative and Chinese cultural norms (Ehie, 2016). The following section of methodology outlines how the study seek to investigate the prioritization of the various competing factors in CRS practice among international companies operating in China.

Chapter 3: Methodology

Research Design

The present study adopted a qualitative research method using secondary data. The study focused on exploring whether multinational business corporations in China should prioritize local cultural values over global sustainability standards in regards to corporate social responsibility initiatives. A qualitative study was essential because of the need to have a better understanding of CSR, which may not be quantified from company reports and press releases. Qualitative secondary sources were critical in helping conveniently factor in a vast number of aspects of corporate social responsibility and the role of cultural values and global sustainability standards.

Data Sources

The research process started with a search of 60 possible secondary sources published between 2015 and 2025. The study also focused on using only the recent secondary sources published within the past decade. The secondary material was composed of academic journals, the annual reports of companies and reports by international organizations like the World Bank or the United Nations (UN). Then, the researcher identified the secondary sources in the reliable databases such as ProQuest, ScienceDirect, Google Scholar, and JSTOR. The keywords included CSR in China, local cultural value, Confucianism and CSR, global standards of sustainability, and multinational companies in China. In that regard, the present study turned to a purposive sampling technique to find the most relevant secondary sources with regard to the research question. The study included sources if they:

- a. Provided comprehensive examination of CSR practices in China
- b. Provided insights into the relationship between local cultural values and global sustainability standards
- c. Were published by verifiable authors and were published between 2015-2024

After a rigorous and evidence-based section process, the researcher chose 15 secondary sources which were subjected to a detailed analysis. The final sample consisted of 9 academic and peer-reviewed journals, 3 Chinese companies CSR reports, 1 sustainability report and 2 organizational reports or company reports. Lastly, the researcher used thematic analysis to analyze the studies. In essence, the study adopted the Braun and Clarke 6-step approach that involved searching for familiar and divergent themes in regards to CSR. Other underlying factors that were involved during the thematic analysis process included generating initial codes, searching for themes and synthesizing the themes into the dissertation question and research problem. The use of a qualitative research design enabled the researcher to undertake a comparative base for assessing CSR techniques within the different multinational companies operating in China.

Chapter 4: Discussion

This discussion section focuses on three major themes; prioritizing Chinese local values in CSR, prioritizing global sustainability standards, and considering hybrid approach in CSR initiative formulation. Each of the scenarios is analyzed using illustrative examples of Multinational Corporation operating in China as well as examples drawn from secondary data. The discussion also delves into the existing dilemma between cultural values and global sustainability standards as well as strategic consequences for corporations wanting to maintain credibility and effectiveness of CSR initiatives.

4.1 . Prioritizing Local Cultural Values

Studies have pointed to the fact that many Multinational Corporations in China deliberately align their CSR activities with local cultural norms and government policies. As noted by Filatotchev & Stahl (2015), aligning the CSR strategy with local cultural values and government policies is based on the fact that CSR in China is often evaluated by both measureable social as well as environmental impacts and by the extent to which the CSR activity supports national development goals and how well it resonates with the community expectations.

Network of personal and institutional relationships anchored on trust and cooperation within Chinese society or *guanxi* is one of the main cultural factors influencing CSR in China. Mao et al. (2024) companies that adhere to the cultural concepts in their CSR practice receive overwhelming acceptance by the local community, community leaders, and business partners. General Motors China, a highly expanding company in China, which has adopted effective CSR activities that directly support the local community through programs such as funding for local disaster relief efforts. The motor vehicle company has also

adopted the *guanxi* philosophy to strengthen its relationship with key stakeholders. The company has generally been accepted in the country due to its adherence to the cultural values.

In China, another cultural philosophy that has shaped perception of corporations is *Mianzi*. The philosophy fosters efficient social standing in the community thus boosting interpersonal relationships in the Asian nation. In China, CSR projects often serve two functions- to benefit the community, and to enhance public image of the company (Li et al., 2019). One company that has adopted the philosophy is Procter & Gamble through its 'Safe Drinking Water' CSR program which provides clean water access to local communities. According to media framing in China, the initiative not only serves global sustainability goals, but also acts as a kind gesture of goodwill and corporate generosity. Accordingly, through such initiative, Procter & Gamble has reinforced its reputation as a socially responsible company in the eyes of Chinese consumers and government officials.

Whether a CSR initiative will be accepted in China or not depend largely on government priorities. According to Mahajan et al. (2023), when the government considers an activity as playing an important role in shaping its political objectives, the initiative will receive an automatic

node. For instance, if the government's priority is to alleviate poverty or revitalize rural areas or advance technological innovations and a company initiates CSR related to any of the priority it will definitely get approval by officials and acceptance by the society. Starbucks China for instance has invested in supporting local farmers to help them produce quality coffee and increase rural income consequently aligning with Chinese government rural development agenda.

Serving government policies and local cultures is very instrumental when planning and starting CSR initiative in China. However, Miska et al (2016) noted that overemphasis on local values whilst ignoring adequate adherence to global standards exposes companies to global criticism related to ignorance of much pressing issues such as environmental concerns and human rights. As shown in *Fig 2* below, China has established several CSR projects across multiple industries. Similarly, for initiatives that mainly focus on maintaining relationships or public images can face criticism of not getting objective rigorous impact assessment thus leading to only realization of short-term or superficial impacts instead of anticipated long-term sustainable change. In such instances, little recognizable change can be realized from a big company and limiting potentials of benefitting from certain CSR activities.

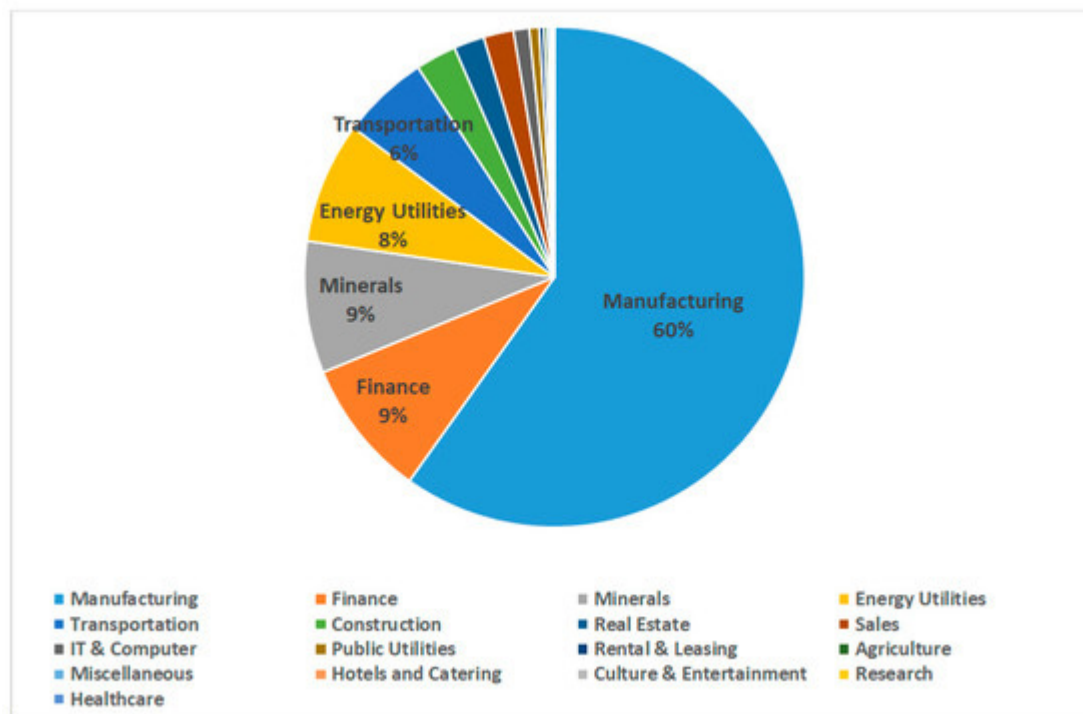


Figure 2: Showing the proportion of CSR projects in China

(Source: MDPI.COM)

4.2 Prioritizing Global Sustainability Standards

Some Multinational Corporations have realized the ceiling set by prioritizing local values and have chosen to priori-

tize Global sustainable standards. According to Okikiola (2023) multinational companies have their CSR strategies firmly grounded on internationally recognized framework such as the Global Reporting Initiatives (GRI) and United Nations Sustainable Development Goals (SDGs). These frameworks are preferred because of their measurability, transparency, and compatibility to environmental, social, economic, and political goals; thus allowing companies to communicate their CSR initiatives consistently across all markets from whichever context they operate from globally (Zhao et al., 2019).

One of the companies that has greatly benefited from Global sustainability standards prioritization is Apple Inc. The company has committed to achieving carbon neutrality across its entire supply chain by 2030 (Singh et al.,

2017; Langford et al., 2023). It does so in all countries it operates in including China. Because of its approach to CSR initiatives, Apple Inc. effectively communicates its program through public disclosure through its annual Environmental Progress Report. In the report, it provides quantifiable metrics such as renewable energy usage and greenhouse gas reduction hence the measurability of the initiative because of this prioritization. Moreover, prioritizing on global standards helps Apple Inc. to reinforce its brand position and identity as a leader in sustainability (Xhang et al., 2019). Such brand recognition in relation to environmental sustainability is valued by the international investors, NGOs, and particularly by environmentally conscious consumers globally.

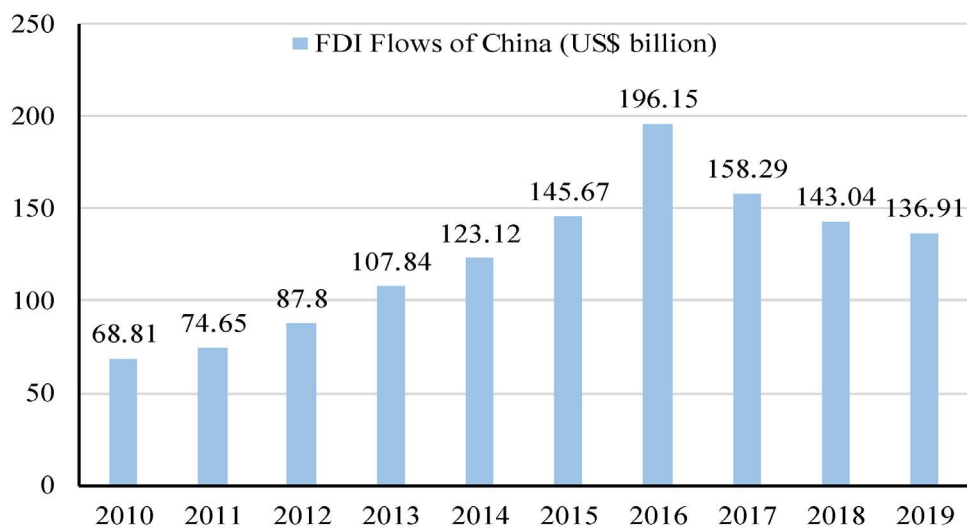


Figure 3: Outflow FDI in China

(Source: MDPI.COM)

Unilever too with its ‘Sustainable Living Plan’ CSR initiative that incorporates sustainability and targets all its operational bases globally, including China. Unilever’s CSR initiative aims at reducing environmental impact, enhancing livelihood, and improving health and hygiene of people (Vafin, 2020). As shown in Fig. 3 above, China’s outflow FDI has been influenced by the adoption of a robust CSR strategy. It strategically communicates its intentions to local consumers and ensures that its performance metrics as well as reporting structure align with global sustainability framework.

From the examples of Apple Inc. and Unilever, it is clear that prioritizing global standards enhances credibility of a company with international stakeholders. Such a company would easily integrate its business into global reporting certification systems as well as secure its reputation before reputational risk in the face of transnational NGO campaigns. With the standards adhered to, long term planning and rigorous monitoring as well as planning can be real-

ized. The global standards also authenticate a CSR initiative and make it more than just a mere public relations exercise (Yin & Jamali, 2016). On the other hand, global standards prioritization can face backlash stemming from cultural resistance. Such unaligned CSR activity can be an environmental initiative requiring suppliers to adopt costly new practices may face rejection if the initiative is not laced with local capacity-building or incentives.

4.3 Hybrid Approaches: Integrating Local and Global Priorities

Upon benchmarking on the advantages of prioritising local values and global standards, many Multinational Corporations have adopted a hybrid of the two models in China in their CSR activities. According to Zangh et al (2018), the hybrid approach appreciates that local values alone or global standards only cannot sufficiently address the complexities of operating in China’s socio-economic landscape. One of the most successful MNCs operating in China, which has adopted the hybrid approach, is Nes-

tle through its ‘Creating Shared Value’ program, which supports rural dairy farmers by giving technical training, improving supply chain efficacy, and enhancing environmental practices. Interestingly, the hybrid CSR methods that the company has implemented contribute to global sustainability by implementing sustainable sourcing that alleviates adverse environmental effects (Banik & Lin, 2019). Generally, the alignment to the local priorities of the Chinese rural economic development and community sustainability has enabled the country to grow tremendously economically.

The hybrid style must be adopted, which balances between the local cultural principles and global sustainability standards. Just as the research established, the multinational corporations in China ought not to be driven by the local cultural values or the global sustainability standards. A good strategy must take into consideration the characteristics of both dimensions to ensure that CSR strategies are implemented. In other words, an efficient CSR strategy should incorporate both a global sustainability standard and elements of cultural sensitivity (Dong, 2024). The benefit of incorporating the aspects of both dimensions is that they have a positive long term impact on the key stakeholders.

IKEA China has also successfully integrated its global commitment to sustainable sourcing with local partnerships that enhances community well-being. IKEA China locally sources handcrafted textile from women’s cooperatives in rural China thus combining environmental sustainability with economic empowerment (Tian & Slocum, 2016). Such an approach helps the company to fulfill its global sustainability goals as well as strengthen cultural legitimacy with Chinese locals. Hybrid model allows companies such as IKEA China and Nestle to maintain consistency in their global CSR programs whilst ensuring that the programs also resonate well with local communities and government priorities. Consequently, hybrid approach enhances both international credibility and domestic reception.

One of the challenges in adopting the hybrid model is its resource-intensive nature. According to Freeman (2023), the dual approach practically requires deep cultural understanding, strong stakeholder engagement, and high flexibility to be able to marry global networks with local contexts without compromising company’s core principles. Moreover, in cases where the local and global stakeholders prioritize different outcomes, adopting hybrid approach can attract tension between the stakeholders. Studies have revealed that it is not always optimal to prioritize local cultural values or global sustainability over the other. Instead, research suggests that context-dependent hybrid approach is seems more effective (Froese et al., 2019). Nevertheless, in measuring local versus global priorities, industry and company strategy are vital. Expe-

rience has demonstrated that the most effective CSR programs in China have shown that a combination of cultural sensitivity and conformity to international standards is vital since this will ensure that CSR programs are locally acceptable, politically aligned, and globally reliable. The hybrid strategy offsets the risks of focusing on either a single dimension and enhances the likelihood that CSR will attain its objectives, both in the short-term and in the long-run.

Chapter 5: Conclusion

The current research endeavored to examine how multinational organizations are expected to deploy Corporate Social Responsibility (CSR) practices in their processes between local cultural principles or global sustainability guidelines. The study has conducted a detailed analysis, using a qualitative research approach, to answer the question as to whether any multinational companies engaging in businesses in China need to prioritize local cultural values or follow the CSR global standards to establish CSR initiatives. The review of literature established that corporate social responsibility is a multifaceted concept which critical theoretical concepts and international corporations have impacted. Local cultural factors that exist in China, i.e. collectivist culture and Confucianism philosophy, are very important when undertaking CRS initiatives (Li et al., 2024). Yet global sustainability guidelines such as ISO 2600, United Nations sustainable development goals (SDGs), or Global Reporting Initiative (GRI) provides organizations with a systematic, quantitative, and internationally recognized framework to assess CSR. It is worth noting that the Western aspect of the global sustainability can present a challenge within the Chinese cultural and business landscape. The Chinese culture, unlike the Western culture, is rooted on traditional cultural values such as Confucian ethics, guanxi, and the concept of mianzi (Mao et al., 2024). Thirdly, the discussion section demonstrated that the local cultural approaches and the global sustainability standards have strengths and limitations. Notably, prioritizing local cultural values can have significant benefits in regards to stakeholder trust, political relations and target market reputation.

Notably, corporate social responsibility programs or initiatives play a crucial role in shaping the operations of multinational companies. According to Tang et al. (2018), the CSR programs shape the relationship between multinational corporations and the key stakeholders such as consumers, suppliers and shareholders. Corporate social initiatives extend beyond mandatory compliance with legal requirements. However, it varies across cultures, economies, and political contexts. For instance in China, multinational corporations adopt CSR that is primary focused on; global sustainability standards, and local cultur-

al values stemming from Chinese traditions and political structures. However, global sustainability standards are mainly developed by the western world. The literature review therefore examines the theoretical elements of CSR by exploring the nature and influence of global sustainability frameworks as well as analyzing the roles of Chinese cultural values in shaping CRS practices in China (Huque, 2019).

However, prioritising the global sustainability standards emphasises credibility with the stakeholders within the international market. There is a need for the adoption of a hybrid technique that balances and prioritises the local cultural values and the global sustainability standards. Just as the research found out, multinational corporations operating in China should not prioritize either the local cultural values or the global sustainability standards. An adequate strategy should address both aspects so that CSR strategies can be executed successfully (Li et al., 2019). That is, an ideal and well-formulated CSR strategy must include a global benchmark of sustainability and culturally sensitive standards. The benefit of combining the elements of the two dimensions is that this results in mutual value and business resilience in the long run. In conclusion, the multinationals operating in China, such as Apple Inc. and Unilever, must incorporate the local cultural beliefs and global sustainability principles to achieve their corporate social responsibility initiatives effectively.

Chapter 6: Evaluation

Among the questions that this dissertation attempted to answer is whether globalization has put a greater burden on corporate social responsibility programs and whether the multinational companies operating in China ought to employ local cultural values or the international standards of sustainability. The companies have been in a dilemma of striking the balance between local cultural values like collectivism and global sustainability standards like the ISO 26000 model. The study employed was qualitative research based on secondary sources. The implications of the study findings on practice and future research are enormous. The study findings indicate that multinational corporation should embrace a hybrid implementation model of CSR, which involves both local values and the global standards of sustainability. It is important to note that the research was able to present a multi-dimensional outlook of CSR in China based on peer-reviewed journals, corporate CSR reports, press releases, and independent sustainability assessments. The study then used different resources that would enable the researcher to know the relationship between the local cultural values and the international sustainability standards concerning the implementation of CSR in details. Further, the thematic analysis allowed the researcher to identify emerging themes and the need to employ a combination approach to effect the implementation of CSR. It is also imperative to note that

thematic analysis method provided a formal framework of identifying the similarities, tensions, and hybrid solutions across different industries, which increased the quality of analysis in the research.

The study has also included significant CSR theories such as the stakeholder theory and the triple bottom line theory that have provided evidence based arguments in the study. The research did however have some limitations. As an example, potential bias was involved in the use of secondary sources. This is because corporate reports focus on company success as compared to weaknesses and criticism like social injustice. Furthermore, the inability to employ primary data sources, including interviews and surveys, constrained the ability of the study to prove the accuracy of the arguments provided in the scholarly journals. The lack of a more detailed examination of the CSR approaches among multinationals operating in China contributed to the development of inclusive arguments and recommendations. In future studies, the researcher recommends that a mixed-method technique be adopted to enhance the depth and validity of the study's findings. This is because a mixed-methods research combines both primary and secondary sources. However, despite the few weaknesses, the present study provided contextualized information or knowledge that assisted in the understanding of the relationship between local cultural values and global sustainability standards regarding the implementation of CSR initiatives in China.

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