Reinventing Chineseness: Corporate social responsibility reporting in Chinese Confucian companies

By Yuheng Wang BA, MSc.

Submitted in fulfilment of the requirements

for the Degree of Doctor of Philosophy

Adam Smith Business School

College of Social Sciences

University of Glasgow

December 2021

Abstract

Prior accounting studies have examined how CSR discourses are intertwined with institutional pressures and market demands in non-Western contexts, but only a few studies have focused attention on the interaction between global CSR discourses and non-Western local cultural systems. Taking a set of Chinese Confucian companies as the empirical case, therefore, this study explores the ways the dialectics between the global and the local produce and reproduce a particular corporate social responsibility reporting regime (CSRR).

This study draws on Robertson`s (1995) glocalisation theory. Accounting scholars have used various theoretical frameworks to explore how global-local duality implicates accounting and accountability, including CSRR. Examples include the use of Gidden's globalisation theory, Edward Said's Orientalism and Homi Bhabha's concept of hybridity. While such social theories tend to view the global and globalisation as competing counterparts of the local and localisation, Robertson's (1995) theory of glocalisation provides an alternative view in that the two seemingly opposite tendencies of globalisation and localisation are inter-reinforcing and inter-penetrating in the construction of the "glocal". The "glocal" then provides a political-cultural condition in which the supportive or reinforcing elements of the global and the local are highlighted and materialised while contradictions between the global and local are mitigated. Accordingly, this study explores how Chinese companies mobilise a concept of Confucianism to translate and adapt global discourses of CSR to Chinese cultural conditions so that a "glocalised" version of CSR is produced amid the political demands of the Chinese political state.

In methodological terms, this study contains two mutually inclusive data collection and methods of analyses: a qualitative content analysis and a couple of interview-based

case studies. A qualitative content analysis of 11 Confucian companies' CSR reports was conducted to give a basic understanding of the contents and forms of the CSR reports. The qualitative content analysis also helped me to select 2 Confucian companies where I conducted 60 interviews. A document analysis, including of external and internal documents, was conducted to generate understanding about how Chinese political reforms shape and reshape Confucian companies` behaviours.

Empirically, the glocal is understood as a political-cultural space covering both monophonic sameness and polyphonic variances, reflecting the co-presence of the global homogeneous and the local heterogeneous, universalising and particularising tendencies. Monophonic sameness means that there are some principles which CSR and Confucianism have in common. The polyphonic variances signify the different but not opposite ideas between CSR and Confucianism. Both CSR and Confucianism enjoy and celebrate the existences of differences because they treat their differences as a source of learning new knowledge. Thus, glocalised accounting regimes reflect the co-presence of the global and the local, homogenisation and heterogenisation, and particularisation and universalisation.

To be more specific, Company A encountered the CSR concepts before becoming a Confucian company. Company A started its business by mimicking Western CSR practices and aligning with global CSR guidance such as the Global Reporting Initiative on Sustainability Reporting. After China's policy of Cultural Confidence was issued in 2012, this company started adapting global CSR practices to Confucian principles. In this process, I found that CSR knowledge facilitates the adoption and adaptation of Confucian ideology as CSR and Confucianism have many ideas in common. For example, providing a comfortable workplace for employees is a requirement of global CSR guidance, and treating employees as family members also

reflect the Confucian principle of benevolence. Thus, when Company A acquired knowledge of CSR, understanding the Confucian ideology become smooth.

Moreover, the universal (i.e., CSR discourses) not only facilitates the adoption of the particular (i.e., Confucianism) but also gets reinforced by Confucian wisdom. For example, Confucian companies treat people as part of nature and they respect other non-human objects of nature. This is a Confucian idea being added to the CSR discourses; hence, the latter is being enriched by the former. This phenomenon demonstrates a key difference between localisation and glocalisation. While localisation emphases the role of local actors in reshaping global accounting discourses, glocalisation focuses attention on how the global and the local inter-penetrate and inter-reinforce each other.

Company B, however, became a Confucian company before it encountered the CSR concepts. Even though CSR accounting was a Western concept, it was smoothly adopted and adapted into this non-Western context. In Company B, its acquired Confucian knowledge helped employees understand the CSR principles, so the local culture of Confucianism expedited the adoption and adaptation of global CSR concepts.

Also, the universal (i.e., global CSR discourses) penetrate and reinforce the particular (i.e., Confucianism). In practice, Confucianism cannot provide specific behavioural guidance for Company B because Confucianism is an abstract ethical framework. The advent of global CSR knowledge thus gave Company B concrete guidance. An example is that Company B learnt from the CSR activities of global leading companies and set up a baby care room on the second floor of its headquarters. Thus, the CSR concepts are not excluded, rejected or resisted but welcomed and accepted by this Confucian company.

Being glocal is a strategic act and a disposition in a contemporary political context, where a company faces the challenges of simultaneously satisfying certain political-economic and market demands and impositions by global forces and certain local political-cultural imperatives created by local forces. In this work's cases, the Chinese government played an important role in shaping the CSR practices in Confucian companies. I found that Xi aimed to make China great again and build China as a cultural superpower. He promoted the Cultural Confidence policy to revitalise Chinese cultural foundations within their political and economic systems. Following this policy, traditional Confucianism and Confucian business became reawakened. The central government then asked local governments and institutions to set up Confucian-related conferences and forums to find a way of linking Confucianism with Western technologies and ideologies, or the local with the global. To seek political-cultural legitimacy, some Chinese companies tended to attend the conferences, become Confucian companies and engage their accounting practices with Confucianism. I saw this as a process of reinventing Chineseness: incorporating Confucian principles into business activities while satisfying global forces such as global stakeholders and customers.

Key words: corporate social responsibility reporting, glocalisation, glocal, globalisation, localisation, Confucianism, China.

Table of contents

List of figures

Acknowledgements

This thesis is dedicated to my mother, Xiumei Yang, a kind woman. Without her support, I could not have completed my PhD studies. Her eagerness to discover more about the world without fear really inspired me to be a researcher. Her love for the world and its people also encourages me to be a kind person to others. I am proud to be her son. Equally genuine thanks go to my father, Dezhong Wang. We do not talk too much, but we know we love each other.

I extend my heartfelt thanks to my supervisor Professor Chandana Alawattage, a great thinker, for his support throughout the writing of my thesis. His comments are always insightful and helpful. It is my honour to be his student. I also thank my supervisor Dr Paul Ahn for his endless patience shown towards me, my work and my life. As an international student who lives alone in Glasgow, I cannot imagine what my life would have been like without his care. Special thanks go to my supervisor Professor Sonja Gallhofer. She taught me what a PhD is and what a researcher should do.

To those who helped me gain access to my fieldwork and the participants who contributed to my research, thank you for your valuable time, help and input.

I sincerely appreciate my friend, Junyuan Chen. Thank you for your company during my PhD studies. I also want to thank my friends Mingzhe Wei, Shuting Zhang, Xin, Debao Guan, Ruochen Dong and Yongjie Wang. When life made me cry, you guys made me smile again. I believe we will be good friends for life.

Author's declaration

I declare that, except where explicit reference is made to the contribution of others, this dissertation is the result of my own work and has not been submitted for any other degree at the University of Glasgow or any other institution.

Signature:

Printed name: Yuheng Wang

Chapter 1 — Introduction: Globalisation, localisation and corporate social responsibility accounting

1.1 Research background

Since the 1980s, accounting researchers have been viewing accounting as social practices and studying them using social theories, including globalisation-related theories, to explain and comprehend accounting practices (Hopwood, 1994; Cooper et al., 1998; Cruz et al., 2011; Barrett et al., 2005). Globalisation and localisation viewpoints have dominated such work. More specifically, the interplay between global CSR accounting and local contexts has indeed attracted some researcher attention, especially in the last two decades (e.g., Alawattage and Fernando, 2017; Hopper et al., 2017; Gallhofer and Haslam, 2006; Gray and Bebbington, 2001; Kaifala et al., 2019; Kamla et al., 2012). Much of this work has extensively examined CSR accounting in Western countries such as the UK (Michelon et al., 2015) and Australia (Higgins et al., 2014), thereby inversely giving much less focus on non-Western contexts such as China.

CSR accounting research emerged from Western countries because Western social actors realised the importance of CSR and applied CSR ideologies into their daily business activities in the 1980s, providing rich resources for qualitative accounting researchers to explore. Accounting scholars (notebly Adams et al., 1998; Bebbington et al., 1994; Deegan and Gordon, 1996; Deegan et al., 1996; Gray et al., 1995b, 1998;

Guthrie and Parker, 1990; O'Dwyer, 2002). These studies set the foundation of CSR accounting research. They in general argue that the companies should be held accountable for their social and environmental behavious as the business goals of modern companies should not be limited to shareholders' profitability maxmisation, but those companies are also required to think carefully about how to avoid negative impacts to wider stakeholders such as community, NGOs and employees. After analysing the practices of this alternative version of accounting in Western companies, these studies find that CSR accounting have been implemented in multinationals, listed companies and some small and medium enterprises in the Western counires such as UK, Australia and Ireland and the quality and quantity of CSR reports have been improved from 1970s to 2010s. Comparatively speaking, the global concept of CSR is new to peripheric countries. With the development and advancement of the internet and transportation, Western ideas, which are regarded as advanced, consequently diffused into peripheric countries, including China. Accounting researchers then shifted attention towards observing and analysing the adoption and adaptation of global CSR accounting practices in peripheric countries such as Thailand (Kuasirikun and Sherer, 2004), Syria (Kamla et al., 2012), Siri Lanka (Alawattage and Fernando, 2017), Egypt (Osman et al., 2020) and Bangladesh (Belal and Cooper, 2011; Belal et al., 2015). They were interested in how Western concepts had been reproduced, reshaped or resisted in peripheric contexts. Without denying that these papers are interesting and insightful, they do not address the interplay between global CSR discourses and the cultures of peripheric countries, and this coming together has still not been sufficiently explored (e.g., Alawattage and Fernando, 2017; Kamla and Roberts, 2010). This study thus endeavours to fill such research gaps by exploring how the dialectic between the global and the local produces and reproduces a particular accounting regime in China – that of CSR.

The interplay between accounting and culture has been widely discussed in accounting literature. Local culture as an important contextual factor deeply influences the development of accounting including CSR accounting in both Western and non-Western contexts. According to the studies such as Gallhofer (2018), Kamla et al., (2012) and Osman et al., (2020), CSR accounting emerged in Western cultural context and was underpinned by the Western social and cultural norms. Further studies which focused on the localisation of CSR accounting in non-Western context demonstrated that this Western idea was not fully applicable in non-Western countries such as Thailand, Bangladesh, Siri Lanka, Syria and Egypt (e.g., Kuasirikun, 2005; Belal and Owen, 2007; Alawattage and Fernando, 2017; Kamla, 2012; Osman et al., 2020). They argued that the Western and non-Western cultures were different in substance. Therefore, simply copying the Western CSR accounting practices might lead to conflicts in non-Western countries.

In order to enrish this body of literature, this thesis is going to examine how the notion of CSR accounting is localised in Chinese Confucian society to see how Confucianism shapes and reshapes CSR accounting practices. Exploring the Confucian context is meaningful as Chinese government claims that Confucianism is an inclusive and anti-conflict culture, and the localisation of Western concepts is prceeded in a harmonious manner.

When its opening-up policy was issued in the 1980s, China joined the global economy, and this move strengthened the business coorperation between Chinese companies and companies from other countires (Harvey, 1999). The opening-up policy provided opportunities for the intercommunication of business technologies and ideologies between China and the rest of the world (Harvey, 1999). While Chinese goods labelled 'made in China' were exported to other countries, some advanced ideologies and

practices, mainly from the globally significant countries of the USA and the UK, were imported into China, including those of accounting. Hence, corporate social responsibility reporting as a concept emerged in Western societies but was subsequently diffused into and accepted by Chinese companies (Berger, 2015). When the globalisation phenomenon became increasingly powerful and significant in the beginning of the twenty-first century, China was not an exemption that being culturally and ideologically colonised, even if China has become the second largest economy in the world.

However, after the policy of cultural confidence was enacted in 2012 (Zhao and Sun, 2016), China moved to another developing path – that of reinventing Chineseness. Between 1978 and 2012, Chinese companies were obsessed with Western technologies. Indeed, they bought technologies from the West, sent managers to study at top-ranked Western universities, and invited Western businesses and manufacturing scientists into the country to train its Chinese employees (Li, 2016). This process, however, inadvertently involved both becoming non-Chinese and hence the loss of Chinese identity. In Xi`s rule, this is not acceptable, and China is no longer satisfied with mere economic success. Xi desires the reawakening of traditional Confucian culture to make China successful culturally as well. In so doing, the traditional Chinese culture of Confucianism has been widely promoted since 2012 (Li, 2016). The intention is that China becomes more Chinese and so do Chinese companies. While this may therefore seem yet another work on localisation processes against those of the global, in doing this China did not isolate itself from the global and nor did it simply prioritise Confucianism over global concerns and neglect the latter. Instead, it considered the interplay between the two and, where appropriate, sought to integrate both so as to infuse the global with the local and the local with the global. Accordingly, the Chinese political-cultural reform provides an interesting and rich context to fulfil the research

intentions. As this study departs from much traditional work and their predominant or even sole focus on the global or the local, this research focuses attention on the interplay between the global and the local, specifically CSR and both Confucianism and Chineseness. As such, it draws on insights from glocalisation theory (Robertson, 1995).

1.2 Robertson`s theory of glocalisation: this study's theoretical approach

Most prior accounting studies are particularly problematic as their theoretical frameworks explain only parts of the globalisation phenomenon, even if they are insightful, and they look into the global-local relationship often only tangentially. For example, Giddens's (1990, 1991) theory of globalisation views the global-local relationship as one of only action-reaction (Barrett et al., 2005). He argues that against the powerful homogenising force of globalisation the local loses its initiative and its ability to resist and mediate, rendering its position as one of mere passive accordance. His words imply that the big world is becoming smaller and convergent, in an abstract vein, local heterogeneity, diversity and particularity are being colonised, suppressed and even replaced by global homogeneity, similarity and universality. For Giddens, then, the global and the local exist in a tension that cannot be reconciled. Similarly, Edward Said's (1979) theory of Orientalism and Homi Bhabha's (1994, 1995) concept of hybridity also stress the conflict between the coloniser and the colonised. These theories, including Giddens (1990, 1991), Edward Said (1979) and Bhebhe (1994, 1995), have been challenged by Robertson for implying a mere action-reaction relationship between the global and the local that fails to capture the full picture of global-local dialectics (Robertson, 1995). There is therefore a need for accounting researchers to explore other forms of global-local dialectics.

In addressing the previously mentioned issue and expanding the current limited understanding, this research pursues further insights into the global-local dialectics with relatively new theoretical perspective. It draws on Robertson's (1995) glocalisation theory as it provides an alternative theoretical perspective that reconciles the so-called conflicting tendencies, according to much other research, of globalisation and localisation. Robertson (1995) perceives the global and the local as not simply dialectically competing but interdependently reinforcing each other. He laments others' thinking about the global in terms of polarisation as global and local cannot be reconciled in any way, with the implication being that this produces misguided or at least limited understanding. Instead, Robertson asserts that the global should not be regarded as something beyond the local; rather, for him, the global cannot survive independently without the local, and vice versa.

Robertson (1995) proposes the concept of glocalisation as another aspect of globalisation that facilitates understanding of the complexity and multiplicity of global-local themes that previous social theorists have overlooked. Unlike what Giddens said, for Robertson the local can and indeed may resist or mediate some of the homogenising forces of globalisation, but he notably added that the global and the local can inter-facilitate and inter-expedite one another. This, of course, is a simplistic understanding of glocalisation that requires further empirical scrutiny, especially regarding what happens in particular contexts. We know what glocalisation fundamentally is, but what we have not yet explored is how and why the phenomenon of glocalisation emerges and evolves.

This thesis is going to the role of CSR accounting in the process of glocalisation in China. As discussed earlier, when the global ideas are imported to China, the Chinese companies fit these ideas into local context in a harmonious manner. They allow the

global and local to penetrate and expedite each other rather than rejecting. Robertson's theory then can provide valuable insights to make sense of my empirics. Hence, understanding the CSR practice in Chinese Confucian companies can contribute to two bodies of literature: CSR accounting in non-Western cultural context and glocalisation of accounting.

1.3 Research aim and questions

This research aims to explore how the dialectics between the global and the local are articulated to produce and reproduce a specific accounting regime: CSRR in Chinese Confucian companies. With this aim in mind, this study asks two research questions.

> RQ1: Empirically, how do global discourses of CSR intermingle with the local political-cultural agenda of Confucianism that the Chinese state propagates?
>
> RQ2: Theoretically, how can the notion of glocalisation be used to theorise and explain the accounting regime that global-local interactions create?

Evidently, central to this research is the concepts of the global and the local. The global concerns CSR and CSRR, which emerged in Western societies in the 1970s or so when researchers started arguing that modern organisations should not only be accountable to their shareholders for profit maximisation but should also be concerned about their wider influences on the society and environment (Carroll, 1999). In addition to financial reporting regulations and guidance, Western CSR institutions and researchers thus put forward CSR guidance such as CSR guidances issued by Global Reporting Initiative (GRI) (Sobhani, 2012) that attended to the accountability relations between

corporations and stakeholders, including human and non-human objects. Through these, stakeholders became empowered to hold the corporations accountable about their social and environmental impacts. Such guidance later came to non-Western countries and have been practised by local actors since the 1990s.

The local in this work refers to Confucianism, a traditional Chinese culture originally proposed by Confucius in 400BC whose five basic principles are benevolence, righteousness, rituals, wisdom and faithfulness (Berger, 2015). Confucius, the founder of Confucianism, pointed out that benevolence, or love the other as oneself (Li, 2016), is the key foundation of the Confucian ethical framework. Applying Confucianism to a commercial context in accordance with Xi's drive for reinventing Chineseness, a central government official (CGBP, 2018) explicitly defines a Confucian company as "the organic combination of Confucianism (Ru, 儒) and business (shang, 商). Businesspersons immersed in the basic ideas and conceptions of Confucianism such as benevolence, righteousness, rituals, wisdom, and faith… and running the Confucian companies based on the Confucian teachings in the age of globalisation."

Both research questions relate to 1) the structural analysis in terms of the political-economic and political-cultural contexts in which the Confucian companies are located. This is particularly important for this study because accounting is viewed as a social practice. That is, accounting is not a technical term existing in a vacuum but is intertwined with macro global and national contexts. These contextual determinants play a vital role in shaping and reshaping accounting practices. The research questions also relate to 2) the organisational analysis in terms of the CSR and CSRR practices in organisational settings. The nature, processes and motivations of the construction of glocalised practices are deliberatively explored. Relying on the theoretical and empirical insights, this study contributes to the accounting literature by shedding new

light on global-local dialectics.

1.4 Qualitative case study as the methodological approach

This qualitative case study employs the methods of qualitative content analysis, semi-structured interviews and document analysis such as information on official corporate webpages, newspaper clips, accounts on WeChat (the Chinese version of WhatsApp) and Weibo (the Chinese version of Facebook), and internal documents such as books and photographs to explore the CSR reporting practices being conducted in Confucian companies named by the Boao Confucian business forums held by the Chinese central government, the Hainan local government and other Confucian-related associations in 2017.

The qualitative content analysis has two purposes. First, as this research focuses on Confucian companies' CSR reports, it is vitally important to understand what the reports include and deliver, and a qualitative content analysis give insights into the content and forms of Confucian companies' standalone CSRRs. Second, a qualitative content analysis helps the researcher identify appropriate Confucian business cases for further in-depth investigation. From the first round of the content analysis, Company A and Company B were chosen as this study's cases.

Company A was established in 1984 in Qingdao (a city once colonised as German-leased territory between 1891 and 1914). With governmental financial assistance, Company A imported advanced German manufacturing and management skills from the 1990s to the early 2010s in its endeavours to become a Westernised company. After

Xi promoted the policy of cultural confidence in 2012, Company A began to combine Western technologies and ideologies with traditional Confucian principles to response to Xi's call for reawakening Confucianism.

Company B was established in 1996 by a father and son in Ningbo and, in contrast, initially ran its business based on Confucian philosophy rather than starting a company by imitating the Western leading companies' practices like Company A. However, this insufficient in knowledge led to financial problems in 1999. To address Company B`s financial problems, its young CEO was sent to Europe for Master of Business Administration (MBA) course in 2001. During this period, he learned Western concepts, including CSR and CSRR, and he subsequently brought these ideas back to Company B and fused the Western concepts with Confucian principles.

Thus, the two companies selected demonstrate the two directions of glocalisation. Specifically, Company A represents global-led glocalisation, which involves global business practices being adapted into a local Confucian context, while Company B represents local-led glocalisation, which involves local Confucianism being adapted into a global business context. These two processes eventually reach the same point but from opposite directions.

Thanks to my personal connections with the gatekeepers of Company A and Company B, I formed opportunities to conduct interviews at the two companies separately. Semi-structured interviews provided further in-depth insights into the two Confucian companies as the questions asked covered various pertinent areas, such as why Company A and Company B became a Confucian company and how the two companies engaged in CSR and CSRR with Confucianism. These questions were

about comprehensively understanding the ways the dialectic between the global and the local produce and reproduce a particular accounting regime, in this case CSR reporting regimes in Chinese Confucian companies.

Regarding the research process, in July 2019 I went to Company A's research site in Qingdao and conducted 36 interviews with managers, workers and sellers as well as wider social stakeholders such as local scholars and public officials. I collected both official accounts (from employees) and alternative accounts (from stakeholders) for a more holistic understanding of the company via different people's perceptions of Company A`s CSR activity. In August 2019, I moved from Company A to Company B in Ningbo, where another 24 interviews were conducted and recorded (all interviews were transcribed and translated after the fieldwork). The second round of content analysis focused mainly on the companies' CSR reports. When transcribing the fieldnotes and interviews, I let the story emerge inductively.

Document analysis supplemented the content analysis and interviews. During the fieldwork, I collected publicly available documents and internal documents, which was particularly important for making sense of the political and cultural context at the national level. The political-cultural reform of China in last 30 years to a large extent shaped and reshaped Confucian companies CSR practices, as Chapter 5 shows. Elaborations on the general context were also logically helpful for interpreting how and why the phenomenon of glocalisation occurred in Company A and Company B.

1.5 Structure of the thesis

This thesis is structured as follows. Chapter 2 reviews the literature, focusing mainly

on the globalisation and localisation of accounting practices. Chapter 3 presents and describes this work's theoretical framework of Robertson's (1995) glocalisation theory, and Chapter 4 discusses the research methods of qualitative context analysis, semi-structured interviews and document analysis. Chapter 5 presents the political context underpinning the development of CSR and Confucianism, while the main empirical findings of the two Confucian companies are reported and analysed in Chapter 6 and Chapter 7 respectively. The final chapter, Chapter 8, completes this thesis with a discussion and conclusion.

Chapter 2 — Literature review: The globalisation and localisation of accounting practices

2.1 Introduction

Since the mid-1970s, critical accounting researchers have been going beyond quantitative ways of conducting accounting research and instead exploring qualitative ways to fully understand the role, process and concrete activities of accounting in organisations (Poullaos and Sian, 2010). Qualitative methodologies and qualitative theories, especially political and social theories, have been mobilised as the new approaches to investigating certain accounting issues that quantitative studies could not address such as how and why conduct a social interactions in a certain manner. In the domain of globalisation and accounting, social theorists have offered various lenses through which accounting researchers can gain theoretical insights, though generally speaking there are two streams of theorists. As one of these, globalisation theorists regard the world as becoming increasingly homogenised and converged. They argue that in global-local relations, globalisation occupies the dominant position and localisation cannot resist this so merely must obey. For example, Giddens (1990, 1991) stressed that people are living in a modern world where their practices, mindsets, dresses, drinking habits, etc. are becoming increasingly similar, more so than ever before. In this sense, his statements imply that the world is becoming increasingly homogenised, uniformed and universalised. Also, local cultures and practices must give way to the global, whether they do this passively or proactively.

In contrast to globalisation theorists, localisation theorists challenge these globalisation theories and repeatedly reiterate that local heterogenisation is taking place while highlighting local capabilities of resisting global forces. Especially in the last two decades, with the development of postmodern, postcolonialism and post-capitalism theories, localisation theorists have generated extensive knowledge regarding accounting localisation and diversification (Alawattage and Fernando, 2017; Kaifala et al., 2019; Kamla et al., 2012; Gallhofer, 2018; Gallhofer and Haslam, 2006; 2019). These studies contend that peripheral countries are trying to figure out how to bring their local cultures and identities back, how to distinguish themselves from others, and how to protect local cultural and symbolic heritages in local areas.

Nevertheless, although in ways these two streams of research are helpful and insightful, neither – either alone or indeed together – really captures the panoramic picture of the global-local dynamic, for they see globalisation only as a counterpoint to localisation. They also share the same presumption that the interplay between the global and local is a source of tension (Cruz et al., 2011). This thesis contends that both these points are limiting, detrimental to understanding and with practical implications. Drawing on glocalisation theory (Robertson, 1992, 1995), this thesis therefore adds to the literature by instead examining how the global homogeneous and the local heterogeneous tendencies coexist in the construction of glocalised accounting practices.

Before clarifying the current study's theoretical framework, it is vitally important to review prior relevant accounting works to justify why the researcher's ideas contribute to accounting knowledge. In doing so, this chapter does not simply repeat what this study's predecessors have said. Rather, it problematises the research context and critically assesses both preceding literature and the theoretical frameworks on which

prior research relied. Only in this way can the thematic and theoretical limitations be identified and overcome.

2.2 Homogenisation and globalisation in accounting literature

This subsection critically appraises extant papers about globalisation, global homogenisation and the global convergence of accounting. The thesis focuses primarily on the theoretical underpinnings of global-local themes, while the actual "accounting practices" addressed herein merely provide windows to the theoretical issues. That said, this work draws attention to a wide range of accounting papers beyond solely corporate social responsibility accounting, though those attended to do concern globalisation and localisation.

2.2.1 The globalisation of accounting research

The predominance of Western and Anglo-American accounting research intensified with the recent development of accounting academia in non-Anglo-Saxon countries (Poullaos and Sian, 2010). Accounting research in developed countries was generally assumed to be more valuable and advanced than in developing countries by the global researchers, as reflected in what generally happened with both main types of such research (qualitative and quantitative). For instance, qualitative accounting researchers tended to go to the UK and Australia for a PhD or a researching position, while quantitative researchers were more likely to find employment in the USA (Parker and Guthrie, 2010). In China, those who had work experience in the USA were often offered a better job when seeking work back in China. Consequently, more students preferred to learn Western ways of doing research. In other words, non-Western accounting academia was homogenised by the force of globalisation. As a personal

example, Komori (2015) reflected on the author`s own experience in publishing papers in top accounting journals, such as Accounting Organisation and Society (AOS). As a Japanese researcher, for his own professional development the author had to abandon his Japanese way of thinking and follow the Anglo-Saxon accounting research language, methodologies and ideologies. Also, Japanese journals were marginalised because of the homogenising pressure of well-known global journals. Consequently, the Japanese accounting professions seemed to assume that the research quality published in the Anglo-Saxon top journals was higher than that in the local Japanese journals. Another significant factor in such dominance derives from the economic success Anglo-Saxon countries attained from the knowledge Anglo-Saxon methodologies and theories produced. These permeated many similar countries such as China. Even the Japanese national accounting institutions became major agents for further reinforcing this hegemonic, hierarchical structure as they encouraged local Japanese accounting researchers to publish papers in English-speaking Western journals without regard for local cultural diversity, aggravating the noted homogenising pressure on these from global journals. Komori (2015) argued that this kind of research homogenisation had stifled some innovative works and this was unhelpful for accounting diversification and sustainability. In line with Komori's (2015) argument, Hopwood (2008) and Gendron (2008) explained that university commodification drove research homogenisation. Researchers bore the burden of quantified performance evaluations that could directly impact on their salary, research funding and promotion. Publishing one paper in an international journal was equivalent to publishing several papers in local journals. Given this, researchers followed the monocentric research frameworks and procedures at the expense of the diverse perspectives derived from their own non-Western cultures.

Similer to Komori's (2015) work, Tsunogaya and Patel (2020) elaborated on how Japanese accounting and accountability reforms, including organisation accounting practices, accounting regulation setting and accounting research, had been simultaneously influenced by incompatible external pressures (in Japanese called *gaiatsu*) and internal pressures (in Japanese called *naiatsu*). Specifically, after World War II the Japanese government realised that the Anglo-American accounting model was superior but also, more importantly, that this could be applied in Japan without local resistance. Interestingly, in reality the local heterogenising force such as those who called for publish papers in Japanese was compellingly pacified by governmental intervention for the policy of imitating the Anglo-American accounting model. The local particular resisting approach, or *naiatsu*, thus gave way to the global convergence approach (the direct adoption approach) (Tsunogaya and Patel, 2020).

Parker and Guthrie (2010) reflected on the role of business and management schools and higher education systems within this era of globalisation, doing so using their own experiences as accounting professors in a leading business and management school in Australia. According to their "autoethnographic" reflections, contemporary academic accounting has more similarities than differences across diverse countries, both Western and non-Western. The main driver of this convergence has been academic collaboration and marketisation, though other factors likewise encourage this. For example, large universities and schools prioritised their profits and incomes, which required their researchers to achieve publication in top-ranked journals. The methodological and theoretical approaches used by the papers published on top-ranked journals were widely imitated by young researchers and other researchers who were unfamiliar with these approaches. This converging phenomenon ultimately damaged the quality and diversity of education and research, impeding the sustainability of accounting research as a whole. Therefore, Parker and Guthrie (2010) called for more

interdisciplinary accounting studies and hoped the top-ranked journals would become more open to new, different and even risky accounting works.

2.2.2 The diffusion of international financial accounting standards

The international accounting standards setters played an important role in uniforming accounting practices at the local level, as global accounting standards got widely accepted and implemented in both developing and developed settings (Nobes, 2008; Nobes, 2015; Mantzari and Georgiou, 2019; Baudot, 2014). These cited papers came to the shared conclusion that accounting quality was improved when the local practitioners abandoned their own national accounting standards and turned to the global accounting regulations that international standards setters issued. In this regard, local accounting users attached more importance to the global standards rather than their local ones.

As the international accounting regulations mainly originated from Anglo-Saxon countries they were smoothly accepted and adopted in Anglo-Saxon countries (Nobes, 2008; Nobes, 2015; Chua and Taylor, 2008; Baudot, 2014). While quantitative studies assumed that neoliberal capitalistic ideology determined the adoption of International Financial Reporting Standards (IFRS) as this system could bring significant economic benefits, Chua and Taylor (2008) argued that the adoption of IFRS should be treated as a social action in which the social, cultural and political as well as economic factors could simultaneously shape and reshape social practices. For example, Baudot (2014) noted how the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) adjusted their accounting standards according to global political and economic changes to render their designed accounting standards acceptable to worldwide markets and hence get these accepted by them. Chua and

Taylor (2008) provided a detailed discussion regarding the rationales underpinning the increasing diffusions of IFRS. The European Union had forced more than 7000 listed companies to report based on IFRS to ensure reporting comparability and quality, and the rationale was that once these listed companies recognised the significant role of IFRS then small and medium enterprises would very likely imitate these companies and thereby likewise pursue economic, social and political legitimacy. In this sense, Chua and Taylor (2008) extend the drivers of globalisation and homogenisation from a single economic factor to multiple social, economic and political factors.

Recent works have found that non-Anglo-Saxon countries also adopted the same accounting regulations without change, despite users acknowledging that these would not fully fulfil their specific local needs. For example, in a paper informed by Gramsci`s hegemony theory Mantzari and Georgiou (2019) attempted to explore the motivations that drove Greek companies to accept IFRS in an unfavourable context. In it, the concepts of "common sense" and "good sense" were mobilised to understand the researchers' collected evidence. "Common sense" here concerns the political, cultural and economic values and techniques (e.g. accounting) created and promoted by the ruling class or a dominant social group that can be rapidly diffused to wider society. Naturally, the subordinates had to assimilate the homogenising objects passively. "Good sense", however, was here constructed based on local collective practices and experiences, and it often acts as the counterpoint to "common sense". Under this theoretical lens, Mantzari and Georgiou (2019) argue that even if the IFRS was culturally and institutionally undesirable, it was nevertheless finally endorsed by Greece practitioners to satisfy global accounting information demanders, who could not read and understand the accounting information produced based on Greece national accounting standards. As Mantzari and Georgiou (2019: 80) put it,

A recurrent justification for IFRS was, therefore, based on common-sense arguments related to the inevitability, or necessity, of the 'internationalisation' or 'globalisation' of markets. Interviewees often highlighted the perceived benefit of international accounting standards for international investors…the adoption of IFRS is seen as providing the opportunity and prospect for local companies to expand in international markets and attract foreign investment, or at least negotiate on better terms.

Notably, in Mantzari and Georgiou`s (2019) Gramsci`s theoretical framework appeared to put the global accounting system and local social variants on opposing sides. The hegemonic structure implied that the ruling party work refers to the international standard setters, who are represented as a super powerful homogenising force, while local heterogeneity was overwhelmingly downplayed.

Besides the pressures derived from international accounting standards setter per se, other international institutions such as the International Monetary Fund and World Trade Organization, superstates such as the United States and the European Union, and multinationals that constitute a new "empire" and serve as the monarchy within it, also had a major role in cementing the places of international accounting standards setters and their designed standards (Hardt and Negri, 2000), further accelerating the process of globalisation and homogenisation. For instance, Graham and Neu (2003) indicate that the Indonesian government had to reshape its accounting and finance regulating systems to conform to globally recognised accounting ideologies and practices because the precondition before receiving a large rescue package provided from the International Monetary Fund was that this government legitimated itself according to the International Monetary Fund. The European Union also holds power and rights for enforcing a uniform accounting system into European countries without paying considerable attention to their economic, social, political and cultural diversity and plurality. In responding to such imposed requirements and relevant pressures,

passive acceptance and self-accommodation were appropriate decisions for these countries. Otherwise, a worse outcome might come into being (Chua and Taylor, 2008). This evidence suggests that the powerful international institutions can play an important role in shaping the accounting practices in local companies in countries at a distance.

In the Romanian context, local actors were to be crucial in reshaping the globally imposed and transmitted accounting standards (Albu et al., 2014). The authors gained theoretical insights from institutional isomorphism (DiMaggio and Powell, 1983) and Oliver's (1991) organisational response framework, and they argued that despite the Romanian context was district from the capitalist states and even though its local context did not harmoniously match the international accounting standards emerging in developed countries what occurred paralleled other happenings. Basically, once again the international standards were nevertheless widely applied and subsequently practised, this time in Romania. This finding aligns with what Giddens (1990, 1991) contested about the local passively reacting to the global.

However, China, also as a developing country, actively welcomed the local implementation of IFRS (Chen et al., 2010), perhaps because globalisation was presented as more favourable than it was in other developing countries such as Thailand. China's experience here evidently differs from that of other developing countries. Oddly, though, to the best of my knowledge, few further research, especially qualitative research, have subsequently contributed to the knowledge of why this variation in practice happened among developing countries. To fill this gap, in-depth longitudinal research is needed to understand the different cultural, economic, historical, geographical and political environments underpinning social accounting practices (Boolaky, 2012).

2.2.3 The globalisation of professional accounting firms and accountancy

Throughout previous decades accounting researchers have demonstrated much interest in exploring the convergence of financial accounting tools at all levels of locals, but they have given relatively little attention to the contributions of multinational accounting firms to globalisation. Multinational accounting and auditing firms were generally regarded as profit-oriented entities (Porter, 1986; Cooper et al., 1998). The traditional main international accounting firms of the 1990s including Ernst & Young, Deloitte Touche Tohmatsu, Arthur Andersen, Coopers & Lybrand, Klynveld Peat Marwick Goerdeler and Price Waterhouse were often called the Big Six, not the Big Four including Price Waterhouse Coopers, Deloitte Touche Tohmatsu, Ernst & Young and Klynveld Peat Marwick Goerdeler, according to Boussebaa (2015), and these started their businesses from Western countries but subsequently sought more profitable investment in non-Western countries such as Japan and China. In the 1990s, these accounting firms established their subordinates in other countires, thereby disseminating their accounting ideologies and practices from the epicentre to the periphery. The firms assumed that these "advanced" ideologies and practices could not only help the parent company be competitive and profitable but also make their subordinates successful.

Drawing on the theoretical lens of globalisation and imperialism in a desk-based study (i.e., reviewing accounting papers published in Accounting, Organisation and Society (AOS), Accounting, Auditing and Accountability Journal (AAAJ) and Critical perspectives on Accounting (CPA)), particularly prioritising the work of Johnson (1973), which is regarded as the foundation for globalisation and imperialism accounting research, Boussebaa (2015) critically reflected on the interplay between

the globalisation of professional service firms (GPSFs) and new imperialism. The paper's key argument was that inequalities between dualities such as core-periphery, global-local, Western-non-Western, coloniser-colonialised and universalism-particularism were enhanced rather than undermined by the explanation and operation of GPSFs in contemporary modern societies. According to Boussebaa`s (2015) evidence, professional accounting firms were not only extending their accounting services scales, including auditing, accounting system consultations, etc., but also expanding their power or "territories" from one single nation to multiple nations. Consequently, the author stated that a global homogenisation of accounting practices was taking place. The core's colonial power was thereby getting further reinforced. For example, the Anglo-American accounting model was widely diffused, imitated and reproduced in the peripheries because of the heavy global external pressures (global market and global institutions) and local internal pressures (local professional jurisdictions) (Boussebaa, 2015). Even though the author had acknowledged that local resistance might occur (Bhabha, 1994), more evidence demonstrated that this seemed almost futile as accounting practices were becoming more universalised, converged and homogenised than ever before. An interesting point of Boussebaa's (2015) work is that local companies at the periphery had detached themselves from their own cultural contexts. In other words, these professional accounting firms acted as the agent of the new "cultural" imperialism and colonialism. Thus, cultural homogenisation was also evident (Bhabha, 1994).

2.2.4 The globalisation of management accounting

Prior papers in management accounting field also pay attention to the impracts of globalisation on management accounting practices in various countires. The three most relevant work on global homogenisation and management accounting are Granlund

and Lukka (1998), Shields (1998) and Taipaleenmäki and Ikäheimo (2013). Nevertheless, some other also important studies, including Hopwood (1973), Otley (1978) and Lukka (1988), likewise need addressing.

The global-local battleground spilled over into the territory of management accounting, and the form of this conflict seemed to be two types of papers, one with a macro viewpoint and the other with a micro one. Regarding the macro perspective, works such as Shields (1998) reflected on how and why global convergence crossed national boundaries and rendered management accounting terminology and techniques homogenised among numerous nations (Shields, 1998). For the micro view, Taipaleenmäki and Ikäheimo (2013), for instance, theorised and analysed how the development of Information Technology facilitated movement towards the global homogenisation of management accounting, especially in real practices in companies.

Specifically, Granlund and Lukka (1998) summarised the key drivers of international management accounting convergence and divergence at the macro level, as enumerated in their own words below.

Economic pressures driving convergence include:
- Global economic fluctuations/recessions
- Deregulation of markets
- Increased competition (the globalisation of markets)
- Advanced production technology (e.g., JIT)
- Advanced information technology (e.g., integrated systems such as SAP R/3, ABC-software packages, expert systems, Internet, Intranet, Electronic Data Interchange, Local/Wide Area Networks, etc.).

Coercive pressures driving convergence include:

- Transnational legislation (e.g., European Union)
- Transnational trade agreements (e.g., GATT/WTO, NAFTA, APEC, EU)
- Harmonisation of financial accounting legislation
- Transnationals` (especially global firms`) influence on their subsidiaries
- Headquarters influence in general.

Coercive pressures driving divergence include:
- National legislation
- National institutions/regulation (labour unions, financial institutions, etc.).

Normative pressures driving convergence include:
- Management accountants` professionalisation (network, etc.)
- University research and teaching.

Normative pressures driving divergence include:
- National cultures
- Corporate cultures.

Mimetic processes driving convergence include:
- Imitation of leading companies` practice (cf. benchmarking)
- International/global consultancy industry.

(Granlund and Lukka, 1998: 157)

This finding reveals that the forces of divergence give way to the forces of convergence. On a macro level, accounting practices in the European countries and the USA were more similar than different. Other management accounting studies that compared the accounting terminologies and technologies between Western and non-Western countries, Anglo-American and non-Anglo-American countries, also support this argument (e.g. Hopwood, 1973; Otley, 1978; Lukka, 1988; Takatera and Yamamoto, 1989; Merchant et al., 1995).

A closer look at Granlund and Lukka's (1998) arguments reveal some consistency with the theoretical insights resulting from institutional isomorphism by the likes of DiMaggio and Powell (1983). This institutional theory mainly discusses how and why organisations became more like each other. In this regard, DiMaggio and Powell (1983) emphasise three pillars of institutional pressure: coercive, normative and mimetic. Coercive pressure refers mainly to formal accounting regulations and legislations, normative pressure concerns accounting professionalisation and mimetic pressure involves local smaller companies imitating the accounting practices and systems of leading international companies. With the increasing authority and growing legitimacy of the global accounting regulation setters, accounting institutions and some leading companies, these national and organisational agents had to adhere to the strict code of international accounting practices in their quest for legitimacy.

Further empirical evidence on the global convergence of management accounting derives from Shields (1998: 501), who says the factors shaping management accounting practices in European nations comprise "academics, education, government, professional associations, consultants, technology, and the inter-nation transfer of information". This study also found that management accounting convergence took place not only within European nations but also at the global level, and it specifically notes six forces of global convergence. On these, Shields (1998: 509–510) says the following:

> 1. The increased levels of competition experienced by many firms around the world have increased demand for cost, investment, and revenue information that can improve performance.
> 2. The availability of similar operating technologies (e.g., JIT, TQM, FMS) and technologies for measuring, processing, communicating, and analysing information (e.g., bar-code scanners, LANs, WANs, expert

systems, executive information systems, enterprise information systems, ABC software).

3. Cheap and fast communication and transportation has spurred the diffusion of management accounting techniques and information around the world.

4. The increasing global homogenization of management accounting education. In particular, the 'Horngren' text and Harvard cases are widely used in the Americas, Asia, Europe, and elsewhere. A consequence is that students and employees attending education programs around the world increasingly are learning the same management accounting terminology and techniques. Business schools and their students and curricula also are becoming more global and thus more homogeneous.

5. The rise of global consulting firms that offer a full line of services in accounting, information systems, management, and strategy. These consultants have similar accounting and business education, in-house training, and practice policies and methods. They sell similar products and services (e.g., ABC software, enterprise information systems, process re-engineering, organizational structures and processes, performance measurement, incentive systems, etc.).

6. Global corporations which have policies of consistent practices and systems in their worldwide operations and imposing those practices and systems on their suppliers and joint-venture partners.

This argument suggests that global competation, availability of similar operating technologies, communication and transportation, management accounting education, the development of international accounting firms and multinationals which have sub-units in other countries expedites the process of globalization and homogenization. While Shields (1998) focuses on the homogenisation occurred at relatively macro-international level, more recent accounting research has focused on management accounting convergence at the micro level. For example, Taipaleenmäki and Ikäheimo (2013: 321–322) articulate how the advancement of information technology facilitated convergence in both the technological and the technical domain, including "accounting standards, discretionary reporting, performance measurement, transfer pricing, competitor, customer and contractor analysis, due diligence in M&As", and they add

that these contributed to practical and organisational convergence, including in areas such as "accounting processes, work and the role of accountants, incentive systems, accounting and control in multinational companies, the control of business networks, the board of directors and venture capitalists". The authors contend that organisational practitioners did not merely care about the applicability of these information technologies. Rather, they paid more attention to their adherence to the international standing, comparability with other international leading companies and competitiveness with other companies. In other words, the organisation wanted to build or sustain its corporate image as a leading international technological and technical company. They assumed that such an image would preserve a good relationship with their existing clients and attract other protential clients.

It is important to know that the advancement of information technology served as the enabler and motivator of the globalisation. The development of modern accounting information systems to a large extent improved the efficiency and quality of the accountancy in leading companies. Also, the small and medium enterprises could effortlessly get the accounting technologies and techniques through online purchase, and relevant education and tutoring of how to use these products could also be completed via internet. Thus, two conclusions could be drawn. First, breaking the boundary of spaces was a key feature of the phenomenon of globalisation. Second, as global companies used similar accounting technologies and techniques, their accounting processes and the role of accountants were also converging and homogeneous.

2.2.5 The globalisation of corporate social responsibility accounting

Unlike IFRS, CSRA standards and guidances are not mandatorily enforced for companies (listed or private); instead, stock exchanges and governments merely *suggest* their listed companies publish CSR report. Compared with financial standards setting institutions and the financial accounting standards, the Global Reporting Initiative and its CSRR guidances were less powerful in terms of its enforcement (Gallhofer and Haslam, 2006; Gallhofer and Haslam, 2007; Gallhofer et al., 2011; Crawford, 2019; Osman et al., 2020). However, despite being only optional an increasing number of companies are publishing CSR reports regularly and voluntarily, in both developing and developed countries, though mainly from socially and environmentally sensitive sectors such as gambling and extractive sectors (Crawford, 2019). Stakeholder theory, often aligned with legitimacy theory and institutional theory, has been drawn on as a theoretical lens to make sense of stories about the processes and motivations of voluntary corporate social and environmental engagement (e.g., DiMaggio and Powell, 1983; Alawattage and Alsaid, 2018; Ferdous et al., 2019; Dillard, 2004; Alon and Dwyer, 2016). On financial reporting, pressure from stakeholders such as states or international regulation setters has been the main driver of global convergence regarding financial reporting practices. However, stakeholders, having relatively less visible power to the companies, expressed their expectations and needs regarding corporate transparency and accountability towards the whole nature, including human and non-human objects (Gallhofer, 2018). Recent studies have demonstrated that stakeholders harbour more knowledge of the concepts and mechanisms of CSR and CSRR, piquing these stakeholders' interest in holding companies accountable for their activities (Osman et al., 2020; Crawford, 2019; Gallhofer et al., 2011). Thus, even if CSRA was not compulsory, globalisation and homogenisation are taking place.

With increasing public awareness of social and environmental protection in the West in the 1970s and 1980s, companies were suggested to disclose their activities regarding social and environment issues (Berger, 2015). In 1997, Global Reporting Initiative (GRI) was established by the Coalition for Environmentally Responsible Economics (CERES) and the United Nations Environment Programme (UNEP, also called UN Environment), with its headquarters being in Amsterdam and its remit being to encourage and guide the companies to be accountable for their social and environmental activities. As with IFRS and IPSAS, CSRR guidance was regularly updated and issued. As more Western companies decided to open their global market and pursue global clients, the World Trade Organisation (WTO) promoted the idea that these companies adopt CSRR to meet public demands. In this regard, Western companies started publishing CSR reports in the late 1990s and 2000s. To strive for legitimacy, non-Western companies imitated Western companies' CSR and CSRR practices (Osman et al., 2020). What all this indicates, then, is that the globalisation of CSRR originated from the West but was subsequently transmitted to non-Western countries.

Drawing on insights from critical theory and poststructuralist and post-Marxist readings of accounting, Osman et al. (2020) investigated the contextualisation of CSR accounting during the context of Egypt's late Mubarak era, doing so via interviews that explored the perceptions and attitudes of reporting makers and local stakeholders. The authors noted several key outcomes: that CSR accounting in the multi-faced Egyptian postcolonial, socio-economic and political context is significantly influenced by Western understandings; that the powerful forces of Westernisation, globalisation and globalism have repressed the development of CSR accounting in Egypt; and that CSR accounting in Egypt is problematic because there are no local CSR guidances

Interviewees of Osman's et al. (2020) work shared the difficulties they experience in organising local CSR accounting practices, especially against the external and internal pressures of neoliberal globalisation. On these, external pressures encompass foreign business competitors and international bodies such as UNDP and USAID. To obtain financial aid from these international bodies, attract foreign investments and be competitive in the global market, Egyptian companies legitimate their actions by copying Western practices such as adopting international CSR reporting guidelines, but this further delimits and represses the development of the CSR practices.

Besides the influences on CSR from CSR guidance setters, global markets and national policymakers, transnational social movement organisations could also innovate, diffuse and institute reporting guidance in both Western and non-Western countries. For example, Crawford (2019) showed how Publish What You Pay (PWYP) challenged the hegemonic forces of the IASB via social movements. To improve the living quality of women, men and children, this organisation wanted to persuade the IASB to adopt country-by-country reporting for global extractive companies. The IASB refused but PWYP as a charity was organised as a means to achieve its goal to bring social betterment (Gallhofer and Haslam, 2007). As Crawford (2019: 1) puts it:

> Despite this setback and assisted by the unfolding drama of the global financial crisis, PWYP's capacity to frame arguments, form alliances, evolve tactics and shift the target of its agency in response to institutional dynamics, meant they were ultimately successful in innovating, diffusing and instituting [a form of] mandatory country-by-country reporting in Europe and beyond. Such incremental emancipatory accounting change evidence a shift in the balance of power over accounting's processual development away from IASB and neoliberal hegemonic forces.

The fall of one regime therefore meant the birth of another. By being capable of changing and indeed actually changing the accounting practices of global companies,

the organisation thus became empowered. One must be cautious, though, as from the researcher's perspective this involved establishing a new type of hegemony that led to another form of globalisation and homogenisation. Without denying that CSR ideas and relevant social movements can give a voice to more depressed groups (Gallhofer, 2018), refine established problematic social order (whether neoliberal or capitalistic) and achieve emancipation (Gallhofer, 2019), accounting researchers and practitioners should be very careful regarding "over-emancipation" or "inappropriate emancipation". That is to say, the term "emancipation" must be considered continually and flexibly. Conventional financial accounting might also have been emancipatory in the 1970s when poverty was the key social problem for most countries. The PWYP social movement, for example, benefited contemporary societies in many ways (e.g. urging the extractive companies to be transparent about the amount of money being paid to governments for the rights to extract natural resources such as oil) but might also impede the ultimate ends of sustainability at some point in the future. Also, even in the contemporary world some emancipatory CSR ideas could bring positive social changes in one culture and negative changes in others. For example, poverty was not a key CSR issue in developed countries but in developing and less developed countries poverty was considered as the main topic. This explains why some local companies, especially in non-Western contexts, welcomed some CSR ideas but resisted others (Osman et al, 2020). Thus, a conclusion could be made that when putting a global idea into practices, local actors not only simply adopt but also adapt the idea so as to fit into the local context.

2.2.6 A conclusion to this subsection

Various globalisation researchers evidently argue that accounting practices and knowledge in one organisation and indeed one nation are becoming more and more

similar to those in others. Both conventional financial accounting techniques and relevant burgeoning (emancipatory) accounting techniques such as corporate social responsibility accounting have been the main components of accounting globalisation, even though corporate social responsibility reporting has not been compulsory for most listed and private companies (Gallhofer, 2018). Qualitative accounting researchers situated accounting within wider contexts and analysed cases with longitudinal, in-depth qualitative methodologies whereby the economic, historical, geographical and cultural settings could all be considered (Barrett et al., 2005). For these researchers, every accounting story was unique, interesting and thus worth investigating.

These qualitative researchers identified the key drivers of this type of globalisation as peripheral countries` active admiration for and imitation of international accounting systems (e.g., IFRS) as designed by epicentral countries such as the USA (Nobes, 2008; Nobes, 2015; Chua and Taylor, 2008). For the peripheral countries, it was too risky and time-consuming to build up their own accounting systems. Thus, the periphery was willing to adopt foreign, ready-made accounting ideas and techniques. This all accelerated global convergence.

From another perspective, in certain ways the peripheral countries have been compelled to support global accounting models such as the Anglo-American accounting model. For example, global institutions and organisations such as the International Monetary Fund exercised their power to force members to use the same "accounting language", with a reason being that this ensures stakeholders can read, understand and compare standardised accounting information (Porter, 1986; Samsonova, 2009; Boussebaa, 2015). Besides international organisations, multinationals also transported these accounting techniques across national boundaries.

To control and govern their subordinates, the headquarters of these had to deliver uniform governing structures among all such subordinates (Cooper et al., 1998). Some managers representing the parent company were also assigned to new companies to aid the construction of local accounting systems. These sorts of international, inter-organisational communications and collaborations facilitated the process of globalisation.

In summary, in this global-local battle, globalisation researchers used their collected evidence to demonstrate why the global side was so much stronger, powerful and winnable that local heterogenisation had to give way to global homogenisation (Robertson, 1995; Cruz et al., 2011).

2.3 Heterogenisation and localisation in the accounting literature

The previous chapter demonstrated that for a group of globalisation researchers, they argued global convergence of accounting practices and ideologies was noted as happening and being unlikely to cease soon. However, certain questions have attracted another group of accounting researchers` attention: Did locals simply conform to imposed techniques and knowledge? Were locals capable of redesigning imposed accounting and making it work for them? If accounting had been reshaped or even resisted, how and why? These questions were ultimately intended to discuss an umbrella theme: the heterogenisation and localisation of accounting. This subsection therefore tracks and traces the evolution of accounting papers on heterogenisation and localisation, and in doing so it identifies and critically appraises key topics and key papers but also articulates what theoretical and methodological frameworks have been harnessed.

As a start of this section, the seminal work by Hopper et al., (2017) provided a good review of the recent accounting papers related to the how globalisation and localsiation affected accounting practices in developing countries. They focused on the diffusion of IFRS, accounting issues in state-owned, privatised and multinational organisations, the development of the accounting profession, government accounting reforms and the resurrection of the state, social and environmental accountability issues, the rise of non-governmental organisations and their accounting and accountability in developing countries. According to Hopper et al., (2017), globalisation was defined broadly which was related to "the growing mobility of goods, services, commodities, information, people and communications across national frontiers" (p. 127). This growping mobiliy was not only caused by technological innovations, markets, and socio-political forces but also by it was driven by major global economy regulators such as WB, IMF and WTO. These powerful global forces diffused the accounting ideas to the developing countries. However, they went on to note that these influencial forces serving as the mediating agent expedited the global homogenisation and a negative consequence of this homogenisation was that it did not gave developing countries room to fit the global accounting technologies and ideologies into local political and economic context. It reflected that the Western accounting associations sought for global business and power expansions. Ironically, the states, institutions and organisations in developing countries failed to address this issue duo to their reliance of the Western investments and the lack of accounting knowledge and leadership to influence the global accounting standards.

In line with the key argument of Hopper et al., (2017), Hopper (2017) used evidence of accounting reforms in Africa to examine how the so-called best and advanced accounting standards and systems were localised. He argued that for most of the developed countries, the accounting technologies were "best practices" as this form of

"best" accounting was developed within their political and economic contexts. But there were no guarantees that it was still the best for developing countries. Without taking the local needs into consideration, accounting reforms in developing countries were unlikely to be successful.

More details about how global accounting practices and systems are localised in emerging economies such as Thailand, Syria, Bangladesh, Pakistan and China are discussed in this section.

2.3.1 The localisation of accounting research

As discussed in section 2.2.1, qualitative accounting researchers were incentivised to get their papers published with top qualitative journals, such as AOS, CPA and AAAJ, through pressure from marketised Western business schools as publication of people from these institutions in such top journals increased the school's rankings, brought the schools financial benefits and also increase the researchers' salaries (Parker and Guthrie, 2010).

However, in some developing countries accounting researchers paid more attention to the quantaitative accounting research (Wang et al., 2018). Wang et al. (2018) reviewed papers published in the top-6 accounting journals by authors in Chinese universities. They found that China iss applying an Anglo-American research model and most researchers in top Chinese universities conduct quantitative accounting research and publish papers on quantitative-based journals such as *The Accounting Review* (e.g., Chan and Mo 2000) and *Contemporary Accounting Research* (e.g., Chen et al., 2000). Wang et al. (2018) also found that Chinese researchers have different understandings of qualitative accounting research. Unlike theory-based interdisciplinary accounting

research in countries such as the UK and Australia, qualitative research in China is more "pragmatic". Authors served as consultants, reflecting on the pragmatic problems they found in cases and providing suggestions about the cases to relevant politicians. Moreover, Chinese governments supported this type of research and set up local accounting journals such as *Management World* and *Accounting Research* to offer places for these researchers to get their "pragmatic" papers published. Thus, this finding suggested that local researchers may reshape the global concept of qualitative accounting research to serve local political needs.

2.3.2 Non-compliance with international financial accounting standards

Even though this thesis mobilises a qualitative case study as a research approach, some quantitative data and findings gives broader understanding and demonstrates that localisation and heterogenisation is evident to be taking place.

More than 140 countries adopted IFRS in 2013. Developed countries participated in the construction and development of IFRS, so IFRS was suitable to their context; hence, these countries were more likely to adopt these standards and to do so without making changes to them. For developing countries, however, researchers argue that these countries had less compliance with IFRS than developed ones (Nurunnabi, 2014). Nurunnabi (2014), for instance, conducted semi-structured interviews in Bangladesh with 39 participants, including local accounting regulation setters, chartered accountants, bankers and university professors. He attributed non-compliance to the Bangladesh government administering few enforcement actions to coerce its domestic companies into adopting IFRS systems. Besides political enforcement, inconsistencies between local and global accounting standards and competing interests between donors (some supporting local standards with others advocating global standards) also

caused non-compliance. Generally, irreconcilable political and economic interests brought about local divergence, but a consideration here is that compliance can even decrease over time. The Bangladeshi compliance rate was 51.33% in 1994 (Ahmed and Nicholls, 1994) but 43.53% in 2005 (Akhtaruddin, 2005). Thus, duo to the contextual differences between the developed and both developing and less developed countries, the companies in latter countries were capable of making a decision based on their local needs.

Drawing on Oliver`s (1991) conceptual framework and the theory of institutional logics (Thornton, 2004; Thornton and Ocasio, 2008; Thornton et al., 2012; Lounsbury, 2008), Guerreiro et al. (2012) explored how multiple institutional logics and rationalities influenced Portugal companies' response to the pressures they received regarding adopting a new accounting regime. The key point of their findings is that these companies assessed and predicted potential outcomes of changing from their conventional accounting system to the new one. If they considered the new regime was financially beneficial to them, this form of institutional logic (i.e., adopting the IFRS) dominated others. More importantly, companies had also utilised more active responding strategies such as decoupling to cope with the competing pressures which were contradict to the financial logics from global and local stakeholders, which meant outwardly abiding by the IFRS system yet secretly violating the IFRS system. In this sense, the local organisations were not always compelled to adopt the global accounting regulations. Instead, they could systematically evaluate the advantages and disadvantages of adopting IFRS and other accounting standards before deciding accordingly. Multiple response strategies were also mobilised to satisfy the various stakeholders' expectations and thus help companies seek multiple legitimacy.

Peng and Bewley (2010) conducted a qualitative content analysis to compare the similarities and differences between China`s new accounting standards (i.e., GAAP 2007) and the IFRS 7. The study identified convergence in terms of financial instruments but divergence regarding non-financial, long-term investment. Even if the authors did not rely on any theoretical approaches, I saw the decoupling practices in their case. The Chinese accounting standards setters, controlled by the central government, were claiming to converge with the IFRS but in actuality China`s accounting practices were localised and diverged. The Chinese policy of "Socialism with Chinese characteristics" indicates that China was opening to global advanced technologies and ideologies but making these match local particular political and economic needs (Berger, 2015). The Chinese government thereby appeared to be satisfying global market clients by adopting the IFRS but, in fact, it was actually undermining the IFRS. The government thus attempted to simultaneously grasp two groups of stakeholders – the global and the local. This findng suggested that the Chinese accounting regulation setters made the global regulations work for the local. But this study only focused on how politics influenced the development of local accounting regulations without discussing what the role of culture can play in the process of localisation.

In Japan, the local accounting standard setters similarly faced pressure to implement IFRS, but researchers have observed heterogeneity of accounting practices there. For instance, Matsubara and Endo (2018) elaborated on how the Japanese accounting standards setters changed or maintained existing accounting systems in response to external pressures, and they did so by utilising the conceptual framework of institutional complexity (Greenwood et al., 2011) and the notion of "translation" (Czarniawska and Sevón, 1996; Czarniawska and Sevón, 2005). Translating IFRS

practices led to local heterogenisation. In other words, the Japanese accounting setters localised the IFRS by constructing four combined accounting regimes – namely, pure International Financial Reporting Standards (IFRS), Japanese Generally Accepted Accounting Principles (GAAP), a modified IFRS version and a US form of GAAP – and allowed companies in different sectors to select the most appropriate one according to their needs. This was thus their localised response to pressure from "CPAs, executives of firms and academics" (Matsubara and Endo, 2018: 107), and these authors called this type of localisation the "explosion" of Japanese accounting standards. A closer look at their/Matsubara and Endo's evidence reveals that national regulation setters mainly paid attention to how to modify the IFRS or US GAAP, refine the existing Japanese GAAP and carve out new possible standards to make up for the deficiencies of previous approaches. In this round of the global-local battle, the local gained an advantage over the global as global accounting standards were revised and manipulated as local weapons.

While Matsubara and Endo (2018) explicated the role of national standard setters in the context of institutional complexity, Touron and Daly (2020) shifted attention to the adoption of IFRS at the organisational level. Following Guerreiro et al.'s (2012) work, they drew on the theory of institutional logics to understand the complex institutional pressures facing four French listed companies whereby they were urged to use IAS or US GAAP. The researchers emphasised the three logics of state, financial marketing and professional, with the financial marketing logic being the priority. That said, if the stockholders did not force the French companies to adopt US GAAP, they tended to use IAS. Specifically, as the listed companies were not directly controlled by the French government, these companies focused more attention on the demands of the global market and professionals. They also listened to suggestions provided by auditors, their own accounting directors and stockholders. As the four companies had

different financial situations and management philosophies, each changed its options accordingly. Thus, Touron and Daly (2020) demonstrated the heterogeneity and complexity of accounting practices at company level. Instead of passively adhering to a certain accounting standard system, the companies evaluated their complex logics and selected the most profitable one based on their own business environment. All these findings manifest localisation.

2.3.3 The localisation of professional accounting firms and accountancy

In the 1980s and 1990s, the big accounting firms started setting up subordinates in non-Western countries. Having certain experience and harbouring advanced professional skills gave the parent company confidence to be competitive throughout various localities. Initially, all local subordinates were homogenised, as global concepts were simply reproduced in local firms. However, when local political and social interventions became more and more significant, the old way of governance collapsed. For instance, Cooper et al. (1998) investigated how one of the Big Six accounting firms expanded their business scale and set up a new subordinate in Russia, a context starkly different from that of the parent company. While the headquarters wanted all subordinates to care for multinational clients, the local agency disagreed with this objective and instead focused more on developing local institutions, firms and markets. Such competing attitudes reflect the fundamental conflict between "imperialism" and "nationalism". For the parent company, it endeavoured to maintain the right to control and govern all local subordinates. Even if the subordinates were located in different regions, the ultimate aim of the whole multinational accounting firm was highly emphasised as an empire (Hardt and Negri, 2000). For the locals, they expected the advanced foreign technologies and ideologies to bring more pragmatic benefits to their own nations. The local governments also required new firms to work

for both the global and the local. Otherwise, the firm might not be allocated resources. In the Russian case, the parent company ultimately pulled away from direct involvement in its subordinate and left it to operate for its own ends. What the above authors noted in this case, then, was that "nationalism and imperialism seemed to be an enduring component of globalisation" (Cooper et al., 1998: 546).

In the previous section, researchers explicated how globally influential institutions such as the UK-based ACCA acted as powerholders that govern and control accounting practices in local areas at the distance. However, another array of studies explicitly examined how locals deployed radical tactics and strategies to escape the burdens generated by external financial and professional backers (Bakre, 2005; Bakre, 2006). They also noted that the emerging economy joined global capitalism, collaborating with but not being simply colonialised by global well-known accounting professional bodies (Yee, 2020).

International accounting professional bodies such as the American Institute of Certified Public Accountants (AICPA) were responsible for initiating new accounting technologies and attempting to uniform the accounting systems of all its registed members. However, the AICPA's democratic structure regarding decision-making procedures empowered all members to vote for either committing to or rejecting the implementation of new consulting credentials such as corporate laws and regulations or accounting information techniques (Shafer and Gendron, 2005). Having this means accounting users can actively respond to imposed technologies as desired. Although the AICPA selling its products to worldwide markets facilitated global homogenisation, local users nevertheless needed to fit these into dynamic local contexts. Hence, the local was in a position to counter the global.

In some postcolonial contexts, local states and accounting professionals attempted to escape from their coloniser's control. Even if they might lose some financial benefits and international status, they insisted on reconstructing independent professional bodies. For example, Bakre (2005; 2006) explored how the independent Institute of Chartered Accountants of Jamaica (ICAJ) was established on 18 January 1965 to be independent from the colonial power – the UK-based based ACCA. Bakre (2005) explicated the first attempt of this movement towards independence that occurred from the 1950s to the 1970s. As hard as the local government and accountants worked, though, they ultimately failed as the ICAJ did not reconcile the interests between local and global elites. The UK-based ACCA dominated the ICAJ and controlled Jamaican accountants` education and certification. Nevertheless, a second attempt at independence was successfully implemented in the 1980s and Jamaican accounting professional bodies were given opportunities to be isolated from the external colonising power (Bakre, 2006). This finding suggested that local was capable of dealing with from the external homogenising pressures and focusing more attention on the local needs. Without denying that this work was insightful, an important aspect i.e., how Jamaican cultures and religions affected the movements towards accounting independence was neglected.

Recent researchers have shifted attention from localisation or local divergence processes to accountants` perceptions of, attitudes towards and experiences of professionalisation in postcolonial contexts. Kaifala et al. (2019) interviewed 18 Sierra Leonean chartered and aspiring accountants to understand how they live as an accountant in a postcolonial context and how they perceive accounting professionalisation in their country. This work employed the theory of postcolonialism and the two concepts of hybridity and diaspora. Their interview data reveals that the accountants` perceptions of their identities were influenced simultaneously by the

Institute of Chartered Accountants of Sierra Leone (ICASL) and the UK-based ACCA.

From the postcolonial perspective, these perceptions did not result simply from a

cultural mixture between the ACCA and ICASL; rather, they derived from hybridity

as something new was created via continual competence and collaborations between

the coloniser and the colonised (Bhabha, 1994). As Kaifala et al. (2019: 2117) further

explain:

> Rather than categorising the colonised as either accommodative or
> resistive to colonisation, ambivalence suggests that colonised subjects
> simultaneously exhibit complicity with, and resistance to,
> colonisation….colonial ambivalence empowers the colonised to the extent
> that it unsettles the coloniser–colonised relationship via mimicry, thereby
> disrupting colonial hegemony… hence a new cultural identity – the
> postcolonial hybrid – is produced through ambivalence and a blurring of
> the assumptions, ideologies, values and cultural boundaries of colonisers
> and the colonized.

Nevertheless, this postcolonial third space did not give Sierra Leone accountants more

voice or better living conditions. In this sense, although the powerful position of the

coloniser was challenged, this form of hybridity hindered Sierra Leone's economic

and social development.

In Syria, Western superpowers intended to replace Syrian cultures with Western ones,

but against such adversity local accountants still valued and sought to protect their

cultural specificities, including Islam (Kamla, 2012). When Western countries

attempted to replace the local practices by disseminating and enacting so-called

superior Western practices, this stimulated Syrian female accountants' deep-rooted

nationalism, and they demonstrated increasing enthusiasm for adhering to their local

culture and expressing this passion by, for instance, wearing hijabs as a "symbol of

resistance" (Kamla, 2012: 195). Despite Syrian women in the accounting and financial

professions being aware of the tensional US-Syria relationship and that disobeying suggestions from US investors or even politicians tempted potential financial losses, they still chose to defend their local cultures over this more financially lucrative alternative. The hijab thus became a means of political resistance against Western cultural hegemony and counteracting negative perceptions about Muslims, which the US often portrays as the enemy of modernity, according to Kamla (2012). These studies of colonial contexts generally argued that the local accounting practitioners found problems when they adopted the accounting technologies produced by their colonisers. More importantly, they highlighted that the failure of localisation was caused by the struggle to be independent from the influence of their colonisers.

In another context, that of China, radical reforms of the accounting profession occurred in the 1990s to make the global accounting system work for the local. Yee (2020) drew on the theory of institutional logics (Thornton et al., 2012) to comprehend the Chinese institutional change. In the 1990s, a series of financial scandals and insufficient creditability of public accounting firms led to the old state logic being critiqued and a new professional logic being formed. With the state logic, all accounting association and firms were owned by the state, and they thus had to abide by local government laws and regulations. With the professional logic, firms were no longer directly controlled by the government. The Chinese Institute of Certified Public Accountants (CICPA) was also established by imimating the American and UK professional models. With this logic, the accounting firms were asked to offer services to the state-owned enterprise as well as to public and private companies, so the professional logic notably still incorporated the state logic. Most leaders of big accounting firms also had political positions serving the Chinese Communist Party (CCP). In this regard, the accounting firms were not fully independent of the government, unlike they were with the USA and the UK professional logics. This form of institutional change in China revealed

that both globalisation and localisation played an important role in shaping the practices of accounting firms. When the Chinese government decided to incorporate the American and UK accounting profession models, it did not simply copy these but instead made these global models that work for the local. During this process of institutional change, global-local resistance was replaced by global-local harmonisation. Yee`s (2020) case study of Chinese accounting professionalisation appeared to reflect Robertson`s (1995) viewpoints in terms of the harmonious interplay between localisation and globalisation, whereby homogenisation and heterogenisation were complementary trends.

2.3.4 The localisation of management accounting

While Cooper et al. (1998) stressed that multinationals' headquarters designed and utilised a unified management control system to monitor the organisational behaviours and evaluate the financial and management performance of subordinates, Egbe et al. (2018) argued that the subsidiaries resisted the headquarters' management tools and operate autonomously as they face complicated pressures within their particular institutional settings. Instead of compelling the subsidiaries to use the same system, headquarters generally relied on other technologies and strategies to build headquarters-subsidiary relationships and govern subsidiaries' behaviours from a distance. Social capital was one such tool for coordinating with foreign subsidiaries. According to Staber`s (2006: 190) definition, social capital refers to the "benefits that accrue to a collectivity for maintaining cooperative relations between its members". The "social relational properties and processes of the organizational system" not only catalyse headquarter-subordinate coordination but also create spaces for autonomous organisational practices (Ibid.). Hence, it suggested that harmonisation between the global and local was taking place.

In noting imperfections in the theory of institutional isomorphism, Cruz et al. (2009) stressed the significance of transcending the narrow viewpoint of symbolic conformity and incorporating ideas of practical diversity and variation into organisational studies. That said, the local actions consist of multiple institutional logics developed in accordance with the particular institutional settings. These divergences allow locals to distinguish themselves from others. Empirically, Cruz et al. (2009) examined how the managers of a joint venture, organised by a global hotel chain and a local partner in the Portuguese hospitality industry, redesigned the global management control systems imposed by the global parent company in various ways that satisfied the divergent local logics. While institutional isomorphism assumed that the local was inescapably compelled to converge with the template of global management control system, Cruz et al. (2009) demonstrated how the locals were proficient in producing variant practices to address their own actual political and economic problems.

The work of Wijethilake et al. (2017) came to a similar conclusion as Cruz et al. (2009) when pointing out that organisations could be "actively" and "strategically responsive" to external institutional pressures. Drawing on conceptual insights from Oliver's (1991) seminal work, Wijethilake et al. (2017: 1677) elaborated on how a Sri Lankan organisation employed the management control systems and strategies of "acquiescence, compromise, avoidance, defiance, and manipulation" in response to pressures for sustainability. Management control systems, they argued, act as the means of governing and monitoring organisational sustainability planning and performances. Rather than blindly complying with the imposed requirements mainly from Western stakeholders, the Sri Lankan organisation actively manipulated and even defied such external forces. Wijethilake et al (2017) work acknowledged that sustainability was a global issue but nevertheless said it needed to be localised and

contextualised because indigenous citizens have knowledge of what social and environmental problems require more attention, certain solutions and particular emancipations (Gallhofer, 2018; Gallhofer, S. and Haslam, J., 2019).

Another interesting research focused on the ways global management accounting systems are "engaged with, consumed, appropriated, reproduced, disseminated, and promoted in a multinational company" (Cooper and Ezzamel, 2013: 288). Drawing on Edward Said's (1975, 1997) notions of "authority" and "molestation", this study examined how management accounting discourses render managerial discourses of globalisation practical. The authors emphasised the strategy of molestation that local managers relied on to cope with the pressures from headquarters that resulted in the "deviation of practice from the global aspirations of senior managers" (Ibid.).

2.3.5 The localisation of corporate social responsibility accounting

Unlike financial accounting, CSR accounting was voluntarily adopted and implemented in organisations in most countries such as China. Although most companies shared the same values that CSR accounting was useful for making human and non-human objects sustainable, different companies had distinct CSRR tactics and procedures according to the particular social and environmental problems they faced. The forms, contents, goals and aura of CSR reports were all autonomously designed (Gallhofer and Haslam, 2019) to cater for different contextual requirements. These phenomena thus provide a rich "database" for qualitative researchers to explore. Seminal works regarding localisation and heterogenisation of CSR accounting include those by Gibassier et al. (2020), Tang and Li (2009), Kolk and Margineantu (2009), Bhatia (2013), de Villiers and van Staden (2010), Marquis et al. (2017), Belal and Cooper (2011), Yin and Jamali (2016), Alawattage and Fernando (2017), Gallhofer

(2018), Samkin and Wingard (2020), Parker and Chung (2018), Ball (2005), Momin and Parker (2013), Russo and Perrini (2009), Mahmood and Uddin (2020) and Kamla and Roberts (2010). This section then moves on to discuss the theoritical and empirical implications of these works to my research.

To contribute to CSR accounting and create more visibility about how humans have impacted on the nature (Gallhofer, 2018), accounting researchers mobilised a range of theories including stakeholder theory, legitimacy theory, feminism theory, eco-feminism theory, eco-justice theory and critical emancipatory theory. They identified specific social and environmental problems in Western and non-Western contexts then utilised a certain theory to address these issues accordingly.

In the Western context, for example, Gallhofer (2018) introduced eco-feminism theory into the accounting literature with the intention of transcending Western dualism and emphasising the importance of and possibilities with holism. Specifically, the Enlightenment meant humans in Western society were regarded as superior while the environment (nature) was regarded as inferior. Given this, humans could use these "resources" to meet their own needs. With the advent of capitalism, humans accelerated economic capitals at the expense of natural resources. In the 1970s and 1980s, though, when scholars started incorporating corporate social responsibility ideas into business studies, corporate managers bore relatively more concerns about their negative performance and attitudes in terms of sustainability issues. In responding to external pressures regarding CSR, some Western companies started publishing CSR reports to satisfy wider stakeholders. A positive from all this is that certain social and environmental problems were treated carefully, but the assumption that humans are more precious than non-human objects has still never been challenged or changed. Even the term corporate "social" responsibility reflects the dominance of human

"society" against non-human "nature". In this sense, the eco-feminist lens and the Eastern idea of Yin-Yang were mobilised to go beyond Western dualism and embrace the philosophy of human-non-human holism (Gallhofer, 2018). The key idea was that both humans and non-humans were part of nature, so some emancipatory changes could be realised as long as the phrase corporate social responsibility was replaced with corporate nature responsibility (hence changing the middle word only). Thus, her work indicated that the human-nature dualism is a local problem occurred in Western countries that cannot be addressed using the global CSR knowledge. In addressing the specific problem, she attempts to borrow the Eastern concept of Yin-Yang and the insights from eco-feminism theory to counter the Westerners' perceptions of the relationship between human and nature.

In non-Western countries, rather than Western dualism it was eco-justice issues including child labour, equal opportunities and poverty alleviation that caused great distress to some developing and less developed countries such as Bangladesh (Belal and Cooper, 2011). Even though managers in Bangladesh realised the importance of eco-justice issues, though, they were not willing to address these issues. To understand why these managers' unaccountable behaviours occurred, Belal and Cooper (2011) conducted 23 semi-structured interviews with them and found that they were attributed to "lack of resources, the profit imperative, lack of legal requirements, lack of awareness, poor performance and the fear of bad publicity" (Ibid.: 654). A closer look at the findings reveals that these companies were struggling with financial, professional and political problems in the Bangladesh context, which further signifies that CSR accounting is a contextualised issue. CSR problems per se, corporate solutions to these problems and stakeholders` feedback on the solutions are distinct and unique. In other words, this case and extensions on it manifest localisation and heterogenisation.

In their research about sustainability reporting in Pakistan, Mahmood and Uddin (2020) employed the theory of institutional logics to articulate the link between logical and practical variations in sustainability reporting. They argued that local organisations had to evaluate the complicated and contested benefits and interests of various shareholders and stakeholders. Their research confirmed the coexistence of multiple institutional logics, namely market logic, regulatory logic, professional logic and social responsibility logic, but none of these dominated. As such, the combination of the logics was dynamic, entailing the practices of sustainability reporting and constantly changing accordingly. Arguably, facing globally convergent reporting standards local practices nevertheless are dispersive and divergent. In this regard, the local is capable of reshaping the CSR reporting practices according to the continually changing social, political and economic conditions.

Kamla et al., (2012) and Kamla (2019) explored the localisation of CSR accounting in another emerging economy, Syria. Syrian accountants believed that the implementation of CSR accounting could enhance the well-being and address environmental issues. But a combination of forces, include global developments, Western imperialism and Syria's colonial history, had a substantively repressive rather than progressive impact on the development of social accounting in Syria. Kamla et al., (2012) noted that developed and developing countries were facing different social and environmental problems. For example, common social problems in developing countries were poverty, unemployment, and the lack of traning and education opportunities. However, these problems are not obvious in developed countries. The current CSR guidance and regulations were not sufficient to cope with the Syrian local issues. The local government were also unable to develop local CSR standards duo to the lack of awareness. In this sense, social accounting would not bring any substantive

change or even increase the economic burden in developing countries. Interestingly, despite China and Syria were all called developing countries, a key difference was that Chinese government claimed that China has lifted itself out of poverty. Therefore, what social and environmental issues trouble China, how Chinese government and companies resolve the issues and what was the role of CSR accounting in this process were worth of attention. This thesis was intended to answer the questions.

Similar to other emerging economies, the pressures from state institution, global investors and global CSR regulators facilitated the development of CSR accounting in Chinese companies (Zhang, 2017; Zhan and Roper, 2011; Moon and Shen, 2010; Bouvain, P., et al., 2013; Ip, 2009; Ip, 2011; Ramasamy et al., 2013; Situ et al., 2020). Zhang (2017) explored the Chinese corporate managers' perceptions of CSR in China. He found that most state-owned companies and multinations were conducting CSR and CSRR while only few private were unlikely to publish CSR reports. The managers said that the exploitation of workers, environmental degradation and human rights were the main contents in CSR reports. Chinese companies were being criticised by the foreign investors and customers for their unresponsible behavious. The CSRR was mobilised as a tool to repair companies' social image and gain legitimacy. His study went on to note that Chinese cultures such as Confucianism, Taoism, *I-Ching*, Mohism, and Sunzi played an important role in CSR in China. But he argued that Confucian hierarchy build a power gap between managers and employees so that the latter were rendered docile and failed to explore how the Confucian principles shaped CSR practices such as contents of CSR reports. My thesis was goingto fill in the gap. Instead of focusing on the role of global forces in expediting or hindering the development of CSR practices in China, Situ et al. (2020) examined how the Chinese local government`s political ideology influenced companies` decision-making about the mobilisation of global accounting concepts, specifically drawing on Bourdieu`s

concepts of symbolic capital, economic capital, field and habitus to analyse how Chinese companies embedded the habitus of political ideology to accumulate symbolic and economic capitals. In this process, the government`s symbolic power was exercised. In other words, when the global ideas entered China, those ideas were politically mediated in producing local heterogenous accounting practices. China had a Guanxi (relationship) society and keeping a good Guanxi with the government was the central task for both state-owned enterprises and private companies. As governments controlled the resources (economic capitals) in the field, the allocation of resources depended on companies' quality of Guanxi with the government. Companies therefore must respect and embed the state's political ideology if they want to accumulate capitals, so the political ideology permeated companies' environmental reports. However, Situ et al.'s (2020) study relies on discourse analysis as a research method so, although this work was insightful, the process of how companies kept Guanxi with the government, the procedures for producing the reports and company perceptions of the reports were unlikely to be fully examined. Furthermore, the role of culture in shaping Chinese accounting reports was also not mentioned. The question of how global accounting intertwined with local culture is another facet worthy of exploring in their research, but this never happened. The current research thus endeavours to fill such gaps.

In another non-Western context, this time Sri Lanka, there is no overt resistance to the globalisation discourse, but accounting practices have been examined as not simply compliant with the homogenising force but from the perspective that the colonised can create third spaces and hybrid textual(real)ity (i.e., inter-space and duality between accounting text, or textuality, and material practices, or reality) by imitating, innovating, redefining and codifying the global corporate social and environmental accounting discourse (Alawattage and Fernando, 2017; Bhabha, 1994, 1995).

Alawattage and Fernando (2017) also suggest that even if accounting practices in Sri Lanka reflect cultural pluralism, these practices are nevertheless restricted within a colonising framework of global standardisation wherein local particular social, cultural, political and environmental needs cannot be fully met. Ergo, local problems cannot be adequately addressed.

Islam and Deegan (2008) and Momin and Parker (2013) investigate the motivations of CSR disclosures. Specifically, other papers concern how CSRR in developing and less developed countries is motivated by global market demands (Islam and Deegan, 2008), national institutional and political pressures (Momin and Parker, 2013), and internal legitimacy from the parent company (Momin and Parker, 2013). Momin and Parker's (2013) focus resembles that of the current research in the sense of global accounting discourses and non-Western culture. These authors suggest that the local Bangladesh culture discouraged MNC subsidiaries from publishing CSR reports because disclosing positive information was seen as self-aggrandising by the public. Both positive and negative news thus tempted the negative publicity MNC subsidiaries feared.

2.4 Summarising and synthesising the key findings and critically evaluating the theoretical frameworks

In accounting literature, an increasing number of empirical studies have been conducted in local areas both in Western and non-Western contexts. When addressing the global-local theme, they generally define the global/local and globalisation/localisation as opposites (see for example Cruz et al., 2011, Kamla, 2012 and Kamla et al., 2012). For globalisation researchers, the convergence and homogenisation of accounting practices took place in worldwide markets, and in their

view local actors were compelled to abide by the global accounting template. Some localisation researchers deemed local agents as being capable of reshaping and even resisting the imposed technologies and ideologies. For the latter researchers, accounting is a localised and contextualised phenomenon that needs to be carefully explored.

This debate has been going on for several decades. From the 1960s to the 1990s, globalisation research seemingly dominated it, mainly because the advent of Information Technology brought accounting technologies and techniques from the core economy to the periphery during that time. Since the periphery had no sufficient experience and knowledge of using these "importations", they had to imitate the behaviours of those in the core economy, which led to global convergence and homogenisation. In the last three decades, however, more organisations and associations have focused on how to make global concepts work for them, and in doing this they have considered local political, economic, social and environmental conditions. Researchers have subsequently confirmed that the local is indeed capable of resisting and mediating unfavourable global accounting practices (e.g., Alawattage and Fernando, 2017).

These two big groups of literatures (i.e., globalisation and localisation works) are summarised here separately in six sub-themes, including the globalisation and localisation of accounting research, financial accounting, professional accounting firms, management accounting and CSR accounting. Empirically, globalisation researchers mainly depended on evidence from financial accounting practices, which perhaps results from financial accounting being mandatory for all companies. Although global powerful states and institutions forced local organisations to comply with their financial standards and regulations, national standards setters and

multinational headquarters willingly adopted these global standards, further facilitating the process of global homogenisation. In contrast to globalisation researchers' approach, localisation researchers more likely relied on data collected from voluntary CSRR practices. Using this, they attempted to demonstrate how differences regarding social and environmental problems in various localities led to CSR and CSRR variation and heterogenisation.

Both groups of studies emphasised the importance of financial condition and political intervention in influencing global-local relations and organisational accounting practices. If the locals could not live without the financial assistance external states or institutions offered, they had to adhere to the imposed accounting practices to satisfy external stakeholders' interests. If the local government and local market could benefit the organisations more or the local enforced local accounting regulations, the imposed global accounting template was thus abandoned.

Theoretically, globalisation researchers gained insights from Giddens`s globalisation theory, Edward Said's Orientalism theory, Gramsci`s hegemony theory, imperialism theory, institutional isomorphism theory and diffusion theory. Globalisation researchers used these theoretical lenses to see globalisation as a powerful force that led to increasing homogenisation, while they deemed local heterogenised accounting practices as unlikely to take place. Localisation researchers theorised their studies based on another array of conceptual frameworks, including Homi Bhabha's postcolonial theory, postmodern theory, critical contextualisation theory, institutional logics theory and strategic response theory. Using these, the said researchers confirm that the local had the capability of impeding rather than facilitating or reinforcing global homogenisation.

However, drawing on Robertson's (1992, 1995) glocalisation theoretical framework, the current research argues that all the abovementioned theories have not fully captured the complexity of the global-local theme, and it criticises the presumption that globalisation and homogenisation merely competed with localisation and heterogenisation. Instead, it postulates that global and local determinants simultaneously influence accounting practices. Unlike the researchers who have focused either on only the global or only the local, the current researcher attends to both. Also, doing this herein has hitherto not been simply about refuting the arguments and findings of previous accounting research. What the current research emphasises is the multiplicity of the global-local theme. It thus adds to the extant literature by elaborating on another *aspect* of globalisation, or in Robertson`s (1995) terminology glocalisation.

Moreover, while prior papers explicated how the political-economy reproduced institutions and external marketing pressures that influenced local accounting practices, only a few accounting studies interpret the local from political-cultural perspectives (e.g., Alawattage and Fernando, 2017; Gallhofer et al., 2011; Kamla, 2015; Kamla and Roberts, 2010). Hence, another aim of this thesis is to understand how local politics and cultures shaped and reshaped global accounting discourses in the construction of glocalised accounting regimes.

Based on the research gaps identified in the literature and the theoretical framework of glocalisation, along with the research problems addressed at the outset and their implications, this thesis asks two research questions to capture the empirical and theoretical setting pertaining to ways accounting regimes are articulated within the dialectics of the global and the local.

RQ1: Empirically, how do global discourses of CSR intermingle with the local political-cultural agenda of Confucianism that the Chinese state propagates?

RQ2: Theoretically, how can the notion of glocalisation be used to theorise and explain the accounting regime that global-local interactions create?

Following the delivery of these research questions, this study's theoretical framework (i.e., glocalisation) now needs addressing.

Chapter 3 — Theoretical framework: the glocalisation of CSR and CSRR in a Confucian context

3.1 Introduction

The literature review showed how both homogenisation and heterogenisation of accounting practices are taking place and that these are often defined and treated as opposites by prior accounting research and even in broader social sciences. Further specific perspectives on these are nevertheless divided. One believes that accounting practices are globally converged; the other contends that locals are capable of resisting imposed global pressures and that they adhere to conventional and indigenous accounting traditions.

The inverse outcome of the widespread stance that the global and local are opposites which are in conflict is a severe lack of attention to the harmonisation of global-local relations, which is largely attributable to the theoretical limitations of prior research. To the best of my knowledge, very few researchers have specifically discussed the coexistence of globalisation and localisation. When certain accounting researchers draw on the theoretical framework of, for example, Giddens (1990, 1991), they put on the lens viewing the world as increasingly converged. When another array of researchers mobilises viewpoints such as cultural pluralism and local diversity, they, in contrast to globalisation theorists, endeavour to explain and argue how the locality resists external, global homogenising pressures and to show how the world is

becoming increasingly divergent. Although these sociological theories have provided a theoretical means for many outstanding accounting works (e.g. Barrett et al., 2005), this thesis aims to build on the foundation of such and other literature and elaborate on another all too neglected *aspect* of globalisation – namely glocalisation (Robertson, 1995).

While globalisation and localisation were often conceived as two conflicting concepts, Robertson (1995) argues that interconnections and interrelations between globalisation and localisation prevail, and this coming together is called "glocalisation". Robertson's (1995) key argument is that homogeneity (associated with universalism) and heterogeneity (associated with particularism) are dual characteristics of modern life. From Robertson`s (1995) perspective, globalisation is a powerful force that resulted in homogenised accounting discourses all over the world. Meanwhile, he also emphasised that various contextual factors, such as culture, complement, revise and adapt the global accounting discourses to localities. More importantly, though, what is essential to his view, and indeed what constitutes a crucial oversight in much traditional accounting research, is that the global and the local can interpenetrate each other in a harmonious manner.

As this work's research aims and research questions are about analysing and understanding how and why the global concepts of CSR and CSRR and the local culture of Confucianism can simultaneously shape and reshape CSRR practices in Confucian companies, Robertson`s theory of glocalisation is particularly pertinent for this study. This theory facilitates understanding of why Confucian companies appropriate and adapt the global concepts of CSR and CSRR in the local Confucian context.

The remainder of this chapter is organised as follows. The next section 3.2 outlines key conceptual insights within Robertson`s theory of glocalisation and his critique of other globalisation theories such as Giddens (1990). Section 3.3 reviews the accounting literature that mobilises glocalisation theory as a theoretical framework. The section 3.4 how Robertson`s theory of glocalisation can be mobilised as a theoretical framework that informs this study and to briefly introduce how this framework is applied in a Confucian context. The chapter ends with a conclusion (3.5).

3.2 Robertson`s theory of glocalisation

3.2.1 A critique of globalisation theories

A novel sociological theory is never constructed in a baseless manner. Rather, theorists are inevitable inspired by the previous works and subsequently revise and refine them. Robertson`s theory of glocalisation is arguably developed mainly on the foundation of Giddens`s (1990, 1991) lens of globalisation. In order to explicitly understand the key insights of glocalisation theory, it is necessary to have a knowledge of Giddens`s theory. In so doing, this chapter aims at outlining and analysing some viewpoints of Giddens`s theory on globalisation which has been perceived as unilateral and problematic by Robertson.

In the domain of social science, Giddens (1990, 1991), Robertson (1995), Appadurai (1996) and Waters (2001) had been claimed to be the most prominent works regarding to the descriptions of the phenomenon of globalisation (Dimitrova, 2002). Giddens (1990, 1991) contended that the emergence of globalisation was a result of modernity, consistently rendering the whole modern world small and converged. This argument provoked a deluge of debates in sociological realm including the works of Robertson

(1995), Appadurai (1996), Waters (2001) and Dimitrova (2002) and other disciplines such as accounting.

Giddens (1990, 1991) terminated two debates: one was that whether globalisation was taking place in 1980s and the other one was that whether humans should stop the development of globalisation. He pointed out that it was meaningless to focus attention on when the globalisation started because the process of globalisation was irreversible. The only thing humans could do was to think about how we could live with globalisation. For sociological researchers, he thought that the main task was to investigate what the new globalisation era looked like and what the consequences of globalisation were.

According to Giddens (1990, p. 64), globalisation was defined as "the intensification of worldwide social relations which link distant localities in such way that local happenings are shaped by events occurring many miles away and vice versa". He further explained that "the concept of globalization was best understood as expressing fundamental aspects of time-space distanciation. Globalization concerns the intersection of presence and absence, the interlacing of social events and social relations at a distance" (Giddens, 1991, p. 21). Globalisation was understood as a multicausal and multistrand process that leaded to contingency and uncertainty and affected contemporary modern lives worldwide even in a potentially negative manner (Giddens, 1991). More importantly, Giddens stressed that the world was becoming smaller in which there was more economic and technological exchanges between regions than ever before. For example, an advancement of management accounting system in the U.S.A. could be learnt by the Chinese companies in a short time even if the managers of Chinese companies did not physically go to the U.S.A. Georgantzas et al, (2010) provided empirical evidence attempting to make the Giddens`s

globalisation theory more understandable and tangible. Georgantzas et al, (2010) globalisation was emerged and evolved via an interactional system including individuals, local firms, and industrial value chain. Within this system, individuals put forward new ideas and these ideas were capable of affecting multinationals, local firms and industry value chains. When these ideas were being practiced and popularised in some influential companies such as multinationals, other companies would imitate those companies' practices as the latter were often seen as advanced by the former. Due to the increasing inter-communication between individuals, local firms and industrial value chain, the social practices were homogenised. Moreover, Georgantzas et al, (2010) also emphasised the importance of technology such as Internet. It was the Internet making the communication possible. Internet allows ideas to be transferred to the other side of the world even in few seconds. This was one of the greatest characteristics of modern society (Giddens, 1991).

It was also important to know that Giddens (1991) simplified the globalisation as an extension of modernity. For Giddens, the modernity was the "abbreviation" of "modern society" and "industrial civilization". Giddens's thoughts were influenced by other theorists` ideas of modernity. For example, Hegel and Weber perceived the rationality as the core values of modernity. Foucault and Marx referred the modernity to a lifestyle which emerged in the 17th century in the Europe. In this type of lifestyle, European had to follow the institutional rules and norms of capitalism and industrialism. Building on these foundations, Giddens (1990, 1991) argued that the globalisation was the inevitable result of extension of the modernity from the Western society to the non-Western society. In other words, since the 17th century, the non-Western countries had begun to, intentionally or unintentionally, live in a Western way. Then the globalisation, global homogenisation and global convergence were emerged.

After the new form of "colonialization" of modernity was argued to be taking place, Giddens (1990, 1991) summarised four features of institutional dimensionality of modernity namely world economy, nation-state system, world military order, and international division of labour in order to figure out how exactly different locals could be shaped by events occurring many thousands of miles away. For the thesis`s needs, I only discussed world economy and international division of labour.

In terms of the world economy, Giddens (1991) appeared to be influenced by Marxism, globalism and neoliberalism. Giddens (1991) argued that the power holder in the world economy were capitalist states. In these states, both the governments and modern capitalistic enterprises had the capacity to establish, disestablish and re-establish the world order. The less powerful governments and companies in other countries were compelled to react to the arrangements of the powerholders. The Giddens` term of "action-reaction" implied that there was a hierarchical power and class gap between core and periphery countries of world economy. Giddens also contended that the bigger power gaps would lead to a form of totalitarianism and our lives would be inevitable controlled by juggernaut of world economy.

On the other hand, the international division of labour was the main feature of the industrialism and globalism (Giddens, 1990, 1991). It meant that the labours were no longer restricted and confined by the national boundaries. Labours could travel and find a job in other counties. In this regard, global industrial development accelerated the transmission of Western concepts to other regions. Modern industrialism depended on division of labour "not only on the level of job tasks but on that of regional specialisation in terms of type of industry, skills, and the production of raw materials" (Giddens, 1990, p. 76) that resulted in a growing interdependence of labours between Western and non-Western counties. Take the multinationals as example, the most

powerful multinationals were in the Western countries such as the U.S. and UK. The headquarters of multinationals recruited the top technical talents from other countries. That was why in the middle and late 20th century, a large number of elites immigrated to the U. S. All those world talents worked together and designed new technologies and techniques that subsequently diffused to the less powerful countries (Barrett et al., 2005). In this sense, the international division of labours accelerated the process of globalisation and homogenisation.

In a nutshell, Giddens`s viewed globalisation as the consequences of modernity. However, Giddens`s work was criticised by Robertson (1995), Appadurai (1996) and Waters (2001) as it was lack of the consideration about the subjective initiative of locals and potential interplay between globality and locality.

Giddens's globalisation theory was used by several accounting studies. For example, in a seminal work by Michael Barrett, David Cooper and Karim Jamal published in 2005 the authors reflected and elaborated on how globalisation was produced and reproduced in everyday managerial practices. More specifically, they explored how the audit work was coordinated between a multinational accounting company's headquarters and worldwide subordinates. Deeming it problematic to understand social reality using only very limited and abstract quantitative data, the authors pursued their idea that social practices, including accounting and auditing, needed to be interpreted from multiple economic, political and social perspectives. Their data collection involved 46 formal and informal interviews conducted in the company's Canadian and USA subordinates along with other secondary data resources in relation to its headquarters in Europe and its subordinates in other countries. Drawing on Giddens's (1984; 1990; 1991) theoretical lens, they saw their contributions as threefold. First, the homogenising force of globalisation was clearly evident given that almost all

local subordinates, whether in North America or in East Asia, were forced to comply with the new auditing projects and techniques designed and arranged by their European headquarters, a finding closely aligned with what Giddens (1990, 1990) argued about global homogenisation. Second, the authors recognised local appropriation of the global, and they evidenced how local auditors were capable of translating the imposed global concepts and making the global work for the local. Given significant differences in terms of the local business environment and auditors' level of education within its worldwide subordinates, the headquarters allowed the locals to redesign its auditing techniques and standards to meet local customers' specific needs. Interestingly, some subordinates nevertheless just imitated the system without considering the local specifics. Third, the firm's universal auditing framework and language gave the subordinates opportunities to communicate, coordinate and collaborate. If a Canadian auditor was sent to another subordinate in China, s/he did not need to spend too much time figuring out how the auditing system worked again.

Among the globalisation theories, the concept of "translation", proposed by Czarniawska and Sevon in their book, *Translating Organizational Change*, is widely used in disciplines including accounting domain (Matsubara, and Endo, 2018). Czarniawska and Sevon (1996) argues that readers have different interpretations and perceptions of the same text. In other words, the readers translate the text for their own or somebody else's needs. Translation builds a vehiele allowing the ideas emerged in Western countries to travel around the world. This form of translation can lead to homogenisation (isopraxism) as well as heterogenization (isonymism).

In accounting literature, Matsubara, and Endo (2018) mobilises the Czarniawska and Sevon's theory to explore the role of local standard setters in institutional complexity, where multiple sources of pressure for change and continuity co-exist in Japan. They

find that the Japanese accounting standard setters not only import the IFRS from the Western countries but also translate IFRS to meet the local demands. In consequence, the translation results in several versions of accounting standards simultaneously existing and operating in accounting profession. These standards are either purely copied (and thus homogenisation) or partly modified (and thus heterogenisation).

Robertson (1995) shared the same view with a viewpoint of Giddens (1991, p.21) that globalisation included the "intersection of presence and absence" and a viewpoint of Czarniawska and Sevon (1996) that globalisation engerdered both homogenisation and heterogenisation. However, Robertson (1995, p. 27) argued that an "action–reaction" relationship which does not fully capture the complexities of the global–local theme. In other words, Giddens and Czarniawska and Sevon viewed the locals have to be passively reacting to the global and organizational changes. In order to make up for the deficiency of Giddens` viewpoints, Robertson (1995) proposed the concept of glocalization to show how the global and local interacted.

This thesis aims to theoretically contribute to the accounting studies on globalization and localization by exploring how the global concept of CSR accounting is adapted in Chinese Confucian society in producing glocalised accounting practices. Inter-penetration and inter-facilitation between the global and local are the main features of glocalization. Universalisatin of particularism and particularization of universalism are two processes in the production of glocalised practices.

3.3.2 Glocalisation as an alternative aspect of globalisation

The theory of glocalisaiton was popularised by Robertson`s 1992 and 1995 published books, especially the latter one, and this researcher himself. Roland Robertson, the

primary promoter of glocalisation theory, has been regarded as one of the world's greatest sociologists (Waters, 2001), and his specific interests concern globality, globalisation, glocalisation and the like. Robertson has also engaged with the sociology of religion and culture. He was one of the world's pioneers who paid extensive attention to the cultural plurality of globalisation (Dimitrova, 2002).

As Giddens's (1991, 1992) theory of globalisation cannot capture a panoramic picture of the world, Robertson (1992, 1995) sought to refine and revise it using an underdeveloped term, namely "glocalisation", to supplement defective globalisation theory and contribute to the realm of sociology and relevant empirical research accordingly. Important to note here is that glocalisation is an alternative *aspect* of globalisation. That is to say, that global convergence happens is for some empirics an undoubtable fact. A point of Robertson's though is that, in some cases, homogenisation and heterogenisation simultaneously take place. And perhaps of most significance in this work's context is that for him the global and the local do not *always* compete with each other. In many cases, they actually can reinforce and facilitate each other.

Robertson (1995: 28) got the idea of glocalisation from the Japanese word "dochakuka" (土著化, dubbed in Chinese as 本土化), which derives from dochaku, meaning "living on one's own land". Dochakuka was first applied as an agricultural concept, where it meant fitting farming skills to locals. It then became an economic concept concerning "a global outlook adapted to local conditions" (Ibid.), given that Japan had a long, complicated history of struggle regarding cultural and economic negotiations with the USA in particular (Yonekura et al, 2012). When it first moves to the West, according to the Oxford Advanced American Dictionary for Learners of English (Bradbery et al, 2011), glocalisation is defined as "the fact of adapting products or services that are available all over the world to make them suitable for local needs". It

was primarily a marketing notion (in Robertson's terms, micromarketing) in Japan but was subsequently generalised as a sociological concept in the West (Robertson, 1995).

When prior research such as Giddens (1990) asserted that the global was being separated from the localities, Robertson (1995) contradicted these perspectives by saying that the global derived from locals via several dynamic and complex processes of production and reproduction at differentiated localities. The global in our contemporary world was constituted mainly by revised Western practices and ideologies. When the Western modern lifestyle was diffused to non-Western countries, these non-Western local practitioners reproduced some of the original Western practices. After countless such reproduction, the global then came into being. Thus, the global is not something coming out of the thin air. It is constructed via the interaction between locals.

Robertson (1995) also challenged another viewpoint, in this instance that large-scale phenomena such as capitalism were "superior" and "advanced". He did not view the so-called "tribal" as "inferior" and "less valued". For him, there were no "good" or "bad" cultures, as every culture had its own value, qualities and reason for existence.

More importantly, the so-called "superior" was not always replacing the "inferior". Very often, Robertson (1995) argued that local was allowed to stick with the particular cultures and traditions. In his own words (Robertson, 1995: 26):

> Much of the talk about globalization has tended to assume that it is a process which overrides locality, including large-scale locality such as is exhibited in the various ethnic nationalisms which have seemingly arisen in various parts of the world in recent years.

Robertson (1995) then argued that a more valuable or appropriate mindset could be not regarding other cultures as paganisms and counterpoints. Although he acknowledged locals' capabilities to preserve their local cultures, Robertson also acknowledged that localisation/locals were unavoidably shaped by globalisation/global. In other words, the construction of local cultures was influenced by "trans- or super-local basis and made within the global terms of identity and particularity" (Ibid.). This alludes to the premise of this work in the sense of global homogeneity and local heterogeneity being interrelated. Global principles and practices derive from the interconnectedness between culturally temporality and spatial diversity. At the same time, local contextualities are reshaped by distant, influential global praxis and ideologies (Giddens, 1991). In simple terms, the global and the local can learn from each other and grow together.

3.3.3 Homogenising the global

The two key phrases under the umbrella term glocalisation are homogenising the global and heterogenising the local. Both are simultaneous features of modern societies, but the powerful forces of globalisation and homogenisation have helped compress time and space and have diminished the conspicuousness of national borders as well as the invisible boundaries of "markets, resources, information-technologies, ecologies" and cultures (Robertson, 1995: 33). In ancient times, national or regional boundaries were very clear. Apart from some business exchanges, people then were unlikely to cross borders and emigrate to other nations as neighbouring nations were usually in a hostile state or even at war. The advent of both the phone and the internet broke spatial and temporal boundaries though, and closer communications between nations

facilitated the diffusion of ideas and technologies to other spaces in a very short time. Such technologies thereby accelerated the globalisation process.

When global homogenisation was taking place, systematic properties additional to the original local units were intrinsically produced. In other words, global emerged from local but above the local (Robertson, 1995). For example, in the twenty-first century the World Health Organization (WHO) had invented some new rules, regulations and ideologies beyond what already existed at local levels. This and other global institutions not only learnt from the strength of the locals but also built on the locals. These new inventions in turn were diffused to the locals. And another round of homogenisation thus began.

Robertson (1995) also argued that the world has been "dynamically" homogenised, meaning that not all locals accepted the imposed practices. This is understandably so given that locals were capable of deciding whether and when to adopt global practices and ideologies. For example, to make the locals comfortably abide by global laws and regulations, the WHO regularly listened to comments and suggestions from locals with various interests and needs. The task for the WHO and other international institutions then was about not only designing but also refining the norms so as to facilitate the process of homogenisation. Given that the global orders and situations were changing rapidly, globalisation and homogenisation were in a dynamic state of constant change.

Another interesting but albeit perhaps paradoxical point Robertson (1995) made concerns how varied local "uniqueness(s)" was nevertheless, to some degree, alike. This hints at the homogenisation of heterogenisation. For example, even if European countries considered their own local contexts while reshaping the IFRS imposed from

the European Union, the fact was that these localised forms of IFRSs were more similar than different (Chua and Taylor, 2008).

3.3.4 Heterogenising the local

Robertson (1995) repeatably noted that central to glocalisation is how the heterogeneity of the local co-exists with globalisation. Indeed, the origin and development of globalisation heavily involved *both* homogeneity and heterogeneity as two axial principles of our contemporary world order. As global homogenisation has been discussed above, this section analyses this other central facet of glocalisation – the heterogeneity of the local.

Despite Robertson (1995) asserting that locality was constructed within globality, he also argued that the local/localisation and global/globalisation must be treated equally. Unlike Giddens's view of global-local relations as involving processes of "action-reaction", Robertson treated both sides equally. This idea was inspired by the work of Kern (1983), who pointed out that universalism and particularism are equal and compatible. Thus, for Robertson, the relation between the global and local was interaction rather than the local merely reacting to the global.

Robertson (1995) utilised the terms "invention" and "imagination" to portray how heterogeneity and locality came to pass. For him, locals were capable of not only selecting the designed products of the global but also inventing new ones with their respective indigenous imaginations that helped them fit into their specific cultural context. Postcolonial theorists have used the concepts of "hybridisation" and "third place" for the phenomenon of new practices and ideologies being invented or imagined by social practitioners in the colonised countries (e.g. Alawattage and Fernando, 2017).

Similarly, Robertson (1995) used the terms "invention" and "imagination" to illustrate the similar phenomenon that lcoals are not only reproducing the global discourses but also creating something new (i.e., heterogeneity) to make the global work for the local.

Nevertheless, Robertson`s points were made merely at a theoretical but not at an empirical level, and he argued that "homogenising and heterogenising tendencies are mutually implicative" (Robertson, 1995: 27). The problem was that he did not clearly clarify how and why they had become features of modern societies. Thus, further empirical study is required to fill this research gap as this present study does.

Robertson (1995) put forward another interesting point regarding how the determinants and scales of so-called locality/globality, local/global and localisation/globalisation are relative. A community is local relative to a country while a country is local relative to the world. In this context, the accounting domain harbours two main ways of constituting the relative tribal/global relationship. On the one hand, Chapple and Moon (2005) unpack the development of CSR and CSRR in Asian countries in this regard. Compared with the world, they say, Asia is regarded as local while a country such as Thailand is local relative to Asia. On the other hand, other authors note that a multinational is local relative to global accounting organisations such as IPSASB (International Public Sector Accounting Standards Board) while the sub-units are local relative to the multinational (Cruz et al, 2011; Baskerville, and Grossi, 2019).

3.3.5 Interpenetration between global and local

Another key aspect of glocalisation theory is the interconnectedness of and the interpenetration between the global and the local (in a more abstract vein, the universal

and the particular respectively). More significantly, in glocalisation, the global and the local should be treated not only equally and harmoniously but also interpenetratingly. Before Robertson, two streams of scholars adopted opposing perspectives: one believed that the global overthrows the local (and is qualified to do so); the other argued that the local fights back against global homogenising pressures. Robertson (1992, 1995) argued that besides competition, sanction and resistance, the global and the local also engage in cooperation and collaboration. On this he put forward two concepts for explaining the phenomenon of interpenetration what he calls: the *particularisation of universalism* and the *universalisation of particularism*.

The particularisation of universalism means that locals reproduce the global ideologies and practices. Sociologists such as Giddens deemed globalisation as being associated with "bigger is greater" whereby it is justified if, through this, "locality – even history – is being obliterated" (Robertson, 1995: 25). This eventually misled many other theorists into the misconception that locals deserved no research attentions in social science. However, Robertson argued that homogenisation of the global lived and died with the heterogenisation of the local, as if two poles were collaborating and complementing each other essentially and stealthily. Robertson (1992, 1995) used the concept of the universalisation of particularism to supplement particularisation of universalism and emphasised that these phenomena occurred equally and simultaneously. He added that when implementing the global discourses, the locals situate the global homogenising ideas and technologies to local context and make the global practicable by producing variation, distinctiveness and heterogenization. During this process, two seemingly opposite tendencies of homogenisation and heterogenization interpenetrate each other. Some global ideaologies and technologies are reshaped to make them work for the local. Local ideologies and technologies are also reconstructed relying on the global ones. Hnece, homogenisation and

heterogenization work together rather than separated. Both internalisation, globalisation, standardisation, globality, homogenisation and de-internationalisation, localisation, de-standardisation, locality, heterogenisation are indispensable in the modern life.

3.3 Glocalisation in the accounting literature

Accounting has a paucity of studies that explicitly use the term "glocalisation" and even fewer have employed this concept directly. In fact, only two papers – namely Cruz et al. (2011) and Baskerville and Grossi (2019) – have used the theory of glocalisation directly, though the former's study combined this with new-institutional theory. Therefore, the initial and main objective of this section involves critically appraising accounting literature. This section also explores relevant literature regarding the notions of "globalisation and localisation", "diffusion" and "adoption and adaptation", as these are often interchangeable with "glocalisation".

Cruz et al. (2011) recognised the significance of glocalisation when studying how a management control system emerged in the headquarters of a multinational was subsequently adopted and adapted within one of its subsidiaries. Before this, management accounting researchers argued that most multinationals push their sub-units to utilise homogenised accounting tools so they can control and coordinate their dispersed corporate practices (see, for example, Chalos and O'Connor, 2004). Such papers deemed globalisation a powerful tool for forcing local management control systems to be performed in a certain way. However, few studies in the accounting literature investigated whether, how and why locals were capable of reshaping and resisting global accounting systems. One paper that did so was Cruz et al.'s (2011), which mobilised Robertson`s theory of glocalisation to understand the homogenisation

of management control practices adopted and adapted in a sub-unit of a globalised hotel chain.

Specifically, the management accounting system was designed by the headquarters and subsequently applied and imitated by its sub-units worldwide. The authors found that the headquarters and the subordinates had "similar" but not the "same" characteristics in their management accounting practices, so there were differences. What happened was that in employing the global management control system, managers of all sub-units "made it work for them" (Cruz et al, 2011: 421). While most research indicates the homogenisation of globalisation, this work highlights the importance of heterogenisation of locality to fit into the local context and to cope with local customer and government relationships issues. Differences in culture, market conditions, governmental surroundings, geography and industries contribute to peculiarity in local contexts. Although the sub-units had been most exposed to globalisation pressures and were compelled to comply with the standardised accounting technologies head office designed, locals were identified as being capable of prioritising (and indeed needing to) specific local issues.

Cruz et al. (2011: 416–423) proposed three stages of implementing accounting concepts via Robertson`s glocalisation theory: the "standardisation of the global management control system", the "restructuring of the global management control system" and the "localisation of the global management control system". These three stages Together form a comprehensive picture of encountering, adopting and adapting the management control system from a global homogenised concept to a localised heterogenised concept. In an abstract vein, both the particularisation of universalism and the universalisation of particularism were evidenced in this multinational's accounting practices.

The other paper employing Robertson`s glocalisation directly to explore accounting practices derives from Baskerville and Grossi (2019), though unlike Cruz et al. (2011) these authors used sociological institutionalism to interpret glocalisation because institutional theory for them focused on legitimacy and diffusion in a way that made this theory perhaps interchangeable with the notion of glocalisation (Baskerville and Grossi, 2019). The second difference between these two is that Baskerville and Grossi (2019) discussed the history of standard-setting and implementation of the application of International Public Sector Accounting Standards (IPSAS) in a government sector in New Zealand but not in a multinational. Thus, the relationship within a group (head office and sub-units) was not observed.

Baskerville and Grossi's (2019) key argument is that global accounting isomorphism resulted in a New Zealand public sectors adopting the same accounting standards (i.e., IPSAS). At the same time, the public sectors in New Zealand selected and implemented the technology to fit its own culture (Robertson, 1992,1995; Baskerville and Grossi, 2019; Yin, 2017).

Although not named specifically, the notion of glocalisation has been widely explored and analysed within accounting literature, especially in CSR and CSRR literature though albeit via interchangeable notions such as "global and local dialectic", "globalisation and localisation", and "institutional isomorphism and variations" (see, among others, Baskerville and Grossi, 2019; Mikkilä and Toppinen, 2008; Chapple and Moon, 2005; Tang, and Li, 2009; Aaijaz, and Ibrahim, 2012). Regarding this thesis, it is helpful to summarise and analyse these studies to gain insights from glocalisation-related theoretical frameworks and, more specifically, to explore the extent to which

and how local practical variations and flexibility occurred against the homogenising pressure of global standardisation.

The key insight is that the global and the local are "relative terms" (Kolk and Margineantu, 2009; Robertson, 1995). As similarly noted previously, compared with the world, regions and continents are relatively local; compared with regions and continents, nations are local. For example, Kolk and Margineantu (2009: 396) investigated how "accounting firms (The Big Four) and particularly their sustainability services fit in the globalisation/regionalisation/localisation spectrum and appear to standardise or adapt in key countries in various regions around the world". The authors' attention was on not only globalisation and localisation but also regionalisation as a middle place between the global and the local (including 15 countries in five regions – namely Africa, Asia-Pacific, Europe, North America and South America). They mobilised the notions of "globalisation/regionalisation/localisation" and "standardisation and adaptation" to describe how accounting firms in countries and regions adapted to sustainability services, finding deviations at global, regional and national levels and noting that the local differently interpreted and implemented the universal concept of sustainability. However, despite their findings being insightful and interesting, their work still focused on conflict among globalisation, regionalisation and localisation, which follows much prior literature's shortcomings regarding the global and local being mere antagonistic opposites.

As glocalisation theory has not been widely used in accounting literature (except for the two papers discussed earlier), there is a need to gain some theoritical insights from studies in other discipline such as education (Lanford, 2016; Tubin, and Lapidot, 2008; Marginson, 2004; Brooks and Normore, 2010), dramaturgy (Lin, 2017), musicology (Eze, 2020) and semiotics (Koller, 2007). Lanford (2016) defined glocalisation as the

locally and culturally adaptation of universal products, ideas, and processes. Lanford (2016, p.190) highlighted the notion of "selective incorporation" which meant that the local organisations had been engaged in selecting importing and learning from organisations in other societies. The central purpose of conducting glocalised practices was to produce hybrid ideas that were suitable for local contexts. Eze (2020, p. 2) understood glocalisation as a concept enabling "recognition of how local values function within what has rapidly become a global process of data exchange that encompasses contemporary human life". He argued that glocalised practice should be seen as a strategic response to the expansion of globalisation. For example, in producing a new hip hop music, combining local Nigerian musical elements and Westerners' mainstream hip-hop music would contribute to the musical plurality. The glocalised hip hop music could also satisfy the Nigerian listeners' needs and thus facilitated the development of hip hop music in Nigeria. In CSR discourse, studies such as Ye et al., (2019), also used glocalisation theory to make sense of their findings. Ye et al., (2019, p. 657) understood glocalisation as "the duality of sameness and variance, thus inherently a catchphrase for complexity and multidimensionality". After analysing the CSR reports of 68 international construction companies, they found that those companies attempted to create a balance between globalisation/standardisation and localisation/contextualisation. They did so because they wanted their CSR reports to be consistent with the global CSR regulations without neglecting the fitness to local environment. In the field of semiotics (e.g., Koller, 2007), glocalisation theory was used to understand the interaction between the global and national realms. Koller (2007) defined glocalisation as a simultaneous existence of two competing forces namely a centripetal force working towards a homogeneous world, and a centrifugal force seeking to make the world more heterogeneous. So, his definition was not consistent with Robertson's understanding of glocalisation as Robertson highlighted the harmonious relationship between these two seemingly conflict forces. Koller (2007)

also argued that glocalisation could be viewed as a mechanism to empower the local communities. Otherwise, local communities had to passively accept the global homogenising ideas and practices. This was thus the positive aspect of being glocal as it sought for the potential of protecting the cultural diversity.

Although all the works discussed above provided valuable empirical insights into the theory of glocalisation, what was overlooked was the role of culture and religion in the process of producing glocalied practices. More importantly, in accounting literature, glocalisation theory had not been widely explored. While glocalisation in multinationals and other leading companies with oversea businesses has been explored, research about local cultural companies remains relatively scant. In other words, the interplay between global accounting practices and local political-cultural contexts needed more scrutiny (Kapiyangoda and Gooneratne, 2018). The current research fills this gap by exploring how and why the reform of political culture expedited the process of glocalisation.

3.4 Theorising CSR and Confucianism in China

A few studies in other domains have verified glocalisation's occurrence in China. For example, Matusitz and Leanza (2009) found that Wal-Mart`s failure in China was attributed to the company's non-realisation and non-recognition of customer, market and cultural diversity. Wal-Mart once envisioned adopting a consistent business model and cultural philosophy in its every branch throughout the world, but this "copying strategy" might be applicable only in a few markets with similar cultures (Matusitz and Leanza, 2009). Chinese employees, customers and market were reluctant to accept the unacquainted Westernised technology (Matusitz and Leanza, 2009). Contrasting Wal-Mart's failure, the success of KFC and McDonald`s in China showed the

possibilities from and the necessity of glocalisation. These two companies instead used localised management tools, food supplier chain and special recipes. When they recruited local sellers, they suggested employees use local languages and follow local laws and regulations (Shen and Xiao, 2014). Interestingly, not only the services of these two companies but also the food is glocalised. For instance, they seasonally create new special recipes that combine local food with the company's original Western food (Shen and Xiao, 2014).

The purpose of the current research is to explore how global discourses of CSR intermingle with the local political-cultural agenda of Confucianism that the Chinese state propagates. It endeavours to demonstrate how the global and local elements simultaneously and harmoniously shaped and reshaped these corporate practices. In this sense, Robertson`s suits this study.

CSRR in China has been chosen as a case study to explore the interplay between the global and local for three reasons. First, Chinese Confucian companies had been engaging in CSRR practices for a long time, yet no prior research had explored this. Given the serious environmental and human rights problems occurring in China, a crowd of Confucian companies had attempted to solve social and environmental problems by publishing extensive CSR reports, and these are sufficient for research purposes. Secondly, in 2012 the Chinese central government proposed a new political reform – that of cultural confidence – to reawaken the traditional Eastern culture of Confucianism. Following Xi`s promotion of this, four Confucian Business Forums were held by local governments and Confucian institutions, and in these the top 103 Confucian entrepreneurs were selected and ranked. Such CSR and cultural phenomena provided a rich context for this research. Finally, regarding a call for more understanding of CSRR practices in non-Western contexts to overcome the limitations

of Western-centrism and Eurocentrism in this area (Gallhofer, 2018), the current researcher responded to this with the intention of rectifying these limitations, filling aforementioned research gaps and further understanding.

In this thesis, CSRR represents the global side while Confucianism represents the local side. CSRR is the conjunction between CSR and accounting, and this was emerged in Western societies in the 1960s and 1970s. From the 1980s onwards, CSRR was developed as a universal concept applied by companies worldwide. China`s encounter with CSRR was attributed to increasing globalisation and Westernisation. However, the Chinese government played an important role in adapting and reshaping this universal concept, as in doing this it made the universal locally favourable. When China issued the policy of cultural confidence, local culture of Confucianism came into being. As the main aim of this thesis is to analyse the process of "harmonisation" and "glocalisation" between CSRR and Confucianism, this research has proposed two concepts: global-led glocalisation and local-led glocalisation. While Robertson (1995) was theoretically insightful, his work failed to offer an explicit structure to frame a study. In other words, it merely proposed the theory without providing empirics to explain and show how and why the phenomenon of glocalisation emerged and evolved. This study's conceptual framework thus fills this gap.

Global-led glocalisation involves global business practices being adapted into, in this work, a local Confucian context. Local-led glocalisation here is the inverse – local Confucianism being adapted into a global business context. These two processes here eventually reached the same point but from opposite directions. In an abstract vein, global-led glocalisation represents the particularisation of the universal while the local-led glocalisation represents the universalisation of the particular.

During both processes of glocalisation, cooperation and harmony between the global and the local are evident. While Cruz et al (2011) and Baskerville and Grossi (2019) focused merely on the tensional interplay between the global and the local, this research looks closely at how the global and the local "harmoniously" coexist while reinforcing and interpenetrating each other. This type of harmony results partly from the nature of CSR and Confucianism as the key values of each overlap. For example, human rights and environmental degradation have been widely mentioned by CSR scholars (e.g., Gallhofer, 2018). Confucian principles of "benevolence" and "human-nation coexistence" can thus be mobilised as the philosophical underpinnings to support and supplement the CSR ideas regarding human rights and environmental degradation.

For global-led glocalisation, when the global concept of CSRR encountered Confucianism, report makers found that their original CSR knowledge helped to make sense of the Confucianism. For local-led glocalisation, when Confucianism encountered the global concept of CSRR, the report makers said that their original Confucian principles helped to make sense of CSR, as you will see in Chapter 6 and 7. Thus, the processes of glocalisation happens in a smooth and harmonious manner rather than via competing opposites as many previous researchers have asserted (e.g., Giddens, 1990, 1991). CSR knowledge can hence facilitate acceptance and understanding of Confucianism and vice versa.

Apart from the inter-facilitation, another key concept of this work's theoretical framework concerns interpenetration. In simple terms, the global and the local learn from each other. In this context, CSR isrefined by Confucian wisdom. Confucianism, a traditional philosophy, is refined by modern CSR ideology. For example, CSR scholars have pointed out the importance of human equality and noted that this was

often neglected in Confucian culture. According to traditional Confucian principles, superior-inferior relations prevail. Specifically, the emperor has absolute rights over subjects. Also, a father should be regarded as the master of the family while the wife and the children have to abide by the father`s orders, even if these might cause negative effects. With the help of glocalisation, the Confucian companies can learn from the CSR.

Reciprocally, global CSR users can also learn from Confucian values. For example, in Western societies humans act as the owners of nature (Gallhofer, 2018) whereby the flora and fauna are treated as resources, utilised as tools for humans to accumulate economic capitals. When glocalisation took place, the Confucian idea of "human-nature coexistence" and the Confucian belief that "humans are part of nature" were incorporated into CSR practices. Subsequently, CSR report makers change their viewpoints from the owner of to a partner with nature. Therefore, both two types of glocalisation emphasise the importance of penetration between the global and local.

In both global-led and local-led glocalisation(s), the interaction between the global and local reflects two simultaneous processes: universalising the particularism and particularising the universalism. Universalising the particularism in my study refers to the appropriation in Confucian cultural context of what is conventionally called the global or – in more abstract vein – the universal, i.e., CSR guidance and practices (Robertson, 1995, p. 30). This signifies a process by which the universal is given global-human concreteness (Cruz et al., 2011). The universalisating of particularism " involves the extensive diffusion of the idea that there is virtually no limit to particularity, to uniqueness, to difference, and to otherness" (Robertson, 1992, p. 102). These two processes mean that the assimilation into the universal by imitating globally homogenised CSR practices as well as the stickiness to the particular local cultural

diversity. Two seemingly competing tendencies can and do collide in some concrete situations. Hence, the global-led glocalisation is not equivalent to a process by which the global fits into the local. Similarly, the local-led glocalisation does not indicate that the local is assimilated to the global. In both types of glocalisation, the universalisation of particularism and particularisation of universalism are simultaneously taking place so that the mutual benefits between the global and local can be achieved. In real practices, the CSR report makers depend on both the global side such as the GRI guidance and CSR reports of other big Western companies and the local sides such as the local accounting standards and Confucian principles. Again, I want to highlight the affinity between CSR and Confucianism. CSR guidance is designed to persuade modern corporations to be accountable for their wider stakeholders and give concrete practical guides. Confucianism is proposed by Confucius as a cultural framework in attempts to realise a harmonious society. While the CSR is more practical and specific, the Confucian princioples are more theoretical and abstractive. Theory underpins practice. For example, Confucianism tells us to be a benevolent person. But there is not a list describing what a benevolent person should do. CSR guidance does. It guides corporate managers to provide a safe workplace for employees, to pay employees' wages on time, to provide training and education opportunities and to take care of employees' mental and physical health, just to name a few. All these CSR activities are underpinned by the Confucian principle of benevolence. This example shows the way the local culture interacts with globalised CSR ideas. Moreover, the Confucian values can justify the CSR activities. When the CEO of two companies, as you will see later, are asked why they embark on CSR and CSRR practices, they often say that they believe in Confucianism and CSR manifests Confucian values.

3.5 Conclusion

This chapter has particularly analysed and elaborated on the key arguments and contributions of Robertson`s theory of glocalisation. He gave an alternative aspect of the debate that whether globalisation or localisation dominated global-local relations by proposing the concept of glocalisation. The key contribution of Robertson`s work was to challenge the presupposition of prior work such as Giddens (1990, 1991) that globalisation and localisation were opposites that remain in perpetual conflict with each other. Although many researchers deem the homogenising force of globalisation to be more powerful than the local (e.g., Shields, 1998), another group of researchers argue that the global was not capable of overwhelmingly overthrowing the local (Melucci and Avritzer, 2000). The alternative aspect noted herein and above deems global homogenisation and local heterogenisation to go hand in hand with each other. As such, harmonisation and coexistence are the core concepts of glocalisation theory.

In glocalisation theory, cultural pluralism is another important facet. Some social theorists spoke up for "minorities" and "cultural diversification" (Robertson, 1995), and these instances were very insightful as they demonstrated that the locals had ability to stick to their own respective cultures without necessarily resisting the homogenising global cultures. Again, coexistence between global and local cultures was deemed to be taking place by Robertson (1995).

Ironically, only two accounting papers, those by Cruz et al. (2011) and by Baskerville and Grossi (2019), specifically mobilise glocalisation as their theoretical frameworks. Without denying that these two works are helpful, they fail to explore the role of local politics and cultures in shaping and reshaping corporate accounting practices. In contrast, this thesis wants to articulate how global CSRR knowledge and local politicalised Confucianism simultaneously shape and reshape Confucian companies' CSRR practices.

As Robertson (1995: 27) argued, it is not a

> question of either homogenization or heterogenization, but rather of the ways in which both of these two tendencies have become features of life across much of the late-twentieth-century world. In this perspective the problem becomes that of spelling out the ways in which homogenizing and heterogenizing tendencies are mutually implicative.

In addressing this issue, qualitative research approaches have given insights into how the glocal is constructed in practice (Cruz et al., 2011). In this research, all the methods conform to post-positivist, reflexive epistemology. A qualitative content analysis and semi-structured interviews were designed and conducted in Chinese Confucian companies to address this work's research questions. Relevant ethical considerations are reflected and discussed in the next chapter. Thus, before moving on to the descriptions of the cases, the next chapter presents how the empirics for this research were collected and analysed.

Chapter 4 — Methodology: Case study of Chinese Confucian companies

4.1 Introduction

As this research seeks to understand the processes and activities involved in constructing the glocal, it uses qualitative case study as its research methodology along with two qualitative research methods – qualitative content analysis and semi-structured interviews – to address the research questions delivered in section 1.3.

The case study research approach is not new to accounting literature (Parker, 2011). While quantitative studies usually mobilise mathematical and statistical methods to find a universal law from a large base of objective data, qualitative research focuses overarchingly on the "how" and "why" questions rather than the "what" question of quantitative research. In so doing, qualitative researchers often employ social theories as lenses to answer their research questions and shape their stories. As a social researcher, Max Weber argues that three things are particularly worth exploring in such work: social actors, social interactions and social changes. Social actors and social interactions do not happen in a vacuum. Social actions must be considered contextually; hence, cultural, political, economic, geographical, psychological and institutional factors are worth considerable deliberation. All these interrelated and interconnected determinants lead to consistently changing, complicated and unique cases. As this research intends to analyse how Confucian companies reshape global CSR accounting discourses and make global concepts work for them, a case study can

help capture the fuller picture regarding social interactions by eliciting the motivations that underpin social actors` behaviours. In view of this, prior accounting researchers have explored how institutional and economic factors influence the phenomenon of glocalisation (e.g., Cruz et al, 2011), but the current research goes further to examine the role of local politics and culture in driving the global and local to a harmonious coexistence that differs starkly to the limited way much previous research has seen this relationship (i.e., only as competing adversaries).

As a method*"ology"*, the case study is inevitably intertwined with abstract ontological and epistemological issues. Simply speaking, while ontology is concerned with scholar`s assumption of reality and epistemology is often related to knowing knowledge, the philosophical concept of methodology is the study or debate of research methods and designs. Often, case study researchers utilise multiple methods including interviews, observation, content analysis, discourse analysis, archive analysis and so on to answer their specific research questions. Similarly, this work's research questions determined the use of its qualitative content analysis, semi-structure interviews and document analysis as methods, for several reasons. This thesis needs to understand not only what content is included in the CSR reports but also what forms this content takes (Gallhofer, 2018), though more importantly it also must understand what the latent meaning is behind this content. CSRR is a universal concept, and CSR guidance plays an important role in shaping and converging reporting practices among companies around the world. Confucian companies, however, have their own perceptions, attitudes and styles of writing their CSR reports, and their reports include Confucian principles that are mobilised by Confucian companies as philosophical underpinnings for CSR behaviours. Thus, the reports contain both global and local elements. To understand how Confucian companies reshape CSR reports, a qualitative content analysis is conducted herein.

This study's second research method is the semi-structured interview. Two rounds of qualitative content analysis were performed, before and after the fieldwork in the Confucian companies separately. The first round, before the fieldwork, helped the researcher select the Confucian companies for the case study and to design the interview questions. As the interviews are semi-structured, the prepared questions merely opened a "chat box" for interviewees and the interviewer. More interesting questions and topics were subsequently constructed by the interviewer and interviewees collaboratively during the interviews in "real time". This type of interview allows the researcher to elicit the motivations and logics underpinning social interactions. The interview is an efficient and effective way of helping researchers gain knowledge of what occurs in the field and what participants` perceptions are towards their actions.

After returning from the fieldwork (thus after the interviews), the researcher conducted the second round of content analysis by focusing on the two selected Confucian companies as cases.

A document analysis was mobilised as a method for supplementing the content analyses and the interviews. Publicly available and internal documents were collected, stored and analysed. Knowing China's recent political reforms, economic situation, CSR history and the nature of Confucian companies is vitally important for answering the research questions. The method of document analysis helped to answer the questions.

When researchers engage in human-related fieldwork, we have to consider potential ethical issues in case the interviewees are negatively impacted by research. This

chapter consequently also reflects on potential ethical issues and shows how the researcher endeavoured to avoid negative impacts on participants as much as possible (Section 4.4). As the research site of this study is China, it is also necessary to understand the specific culture, social norms and politics. As an Eastern country, the culture such as Guanxi (close relationship between social actors) has various distinctions from those in the West. Although I am Chinese, I have been living in the UK for six years and been influenced deeply by Western culture. This to a certain extent has slightly detached me from the Chinese cultures and norms. Before physically being in the fieldwork, then, I read Chinese news and watch Chinese movies to recall my sleeping "memories" and in many ways refamiliarise myself with the country, its peoples and its cultures. Also, this research abides by the university`s ethical research guidance. Aspects concerning protecting participants` confidentiality and ensuring the researcher`s safety are contained in the guidance and applied in this research.

The methodology of the data collection draws on a post-positivistic, reflexive epistemology (Chua, 1986; Alawattage et al., 2019). I attempt to empower the participants, ensure subjective meanings and views of the participants are reflected, and allow inductive inferences of meanings to be made.

The first section (4.2) of this methods chapter covers the content analysis and begins by showing the design of its two rounds. The next section (4.3) gives the design and implementation of the semi-structured interviews conducted in two Confucian companies. Section 4.4 reflects on several ethical issues, which is crucial for a cultural-related research topic and shows how this research incorporated and implemented ethical considerations. The last section (4.5) summarises this methodology chapter and briefly alludes to subsequent chapters.

4.2 Content analysis

4.2.1 The content analysis in broder literature

The content analysis is a scientific tool that can help researchers make sense of specific phenomenon and generate new knowledge and insights (Krippendorff, 2004). For Morris (1994), a qualitative content analysis involves extracting and purifying information and is about turning illogical, discursive, fragmented information into logically coherent data. Regarding form, a content analysis is a primary tool for making sense of written communications (Aldosari, 2017).

This study employs a qualitative content analysis, which obviously differs from a quantitative content analysis. For Jose and Lee (2006: 331), the quantitative content analysis is a "[t]echnique for making inferences by objectively and systematically identifying specified characteristics of messages. As a research tool, it is used to investigate if certain words and concepts are present within texts." A qualitative content analysis, though, is an "approach of empirical, methodological controlled analysis of texts within their context of communication, following content analytical rules and step by step models, without rash quantification" (Mayring, 2000: 5). Similar to Mayring (2010), Drisko (2015: 2) defines the qualitative content analysis as a "type of technique for the systematic analysis of texts of many kinds, addressing not only manifest content but also the themes and core ideas found in texts as primary content". Clearly, a qualitative content analysis differs from statistical or mathematical-based quantitative content analysis because the former focuses on the themes and core ideas of certain texts even if the idea only appears once. Therefore, the qualitative content analysis is more helpful for addressing my research questions because some Confucian

principles may appear only once at the beginning of a paragraph, but these principles are still vitally important.

As Kracauer (1952) argued that quantitative content analysis has three main limitations. The first is that the latent meaning of text or messages is neglected. Second, the meaning of text is usually context specific. Third, some key texts and meanings might appear only once in the content, but this does not mean they lack importance. These limitations embodied in quantitative content analysis cannot be addressed by persevering with this same method; they can be rectified only by abandoning this method and adopting one that does not have such significant shortcomings – that is, by conducting a qualitative content analysis instead.   George (1959) also advocated a "non-frequency" approach to content analysis that emphasises the significance of interpretive, qualitative content analysis. He deemed the meaning of text to be complex, contextual and latent, adding that this latent content was accessible only through careful reading, understanding, thinking and interpreting in relation to the text. The arguments of Kracauer (1952) and George (1959) suggest that the key message does not have to appear several times in an article for this qualitative method to identify it, thus overcoming the issues that Kracauer (1952) identiies in quantitative content analyses. Many key words might appear only once at the beginning of a paragraph with the paragraph's ensuing content building on but not explicitly mentioning this key word. Given that systematically analysing the latent meaning of written information and communication is integral to this study, the qualitative content analysis is more suitable in this regard than a quantitative one.

Unlike directly communicating with participants in interviews, the qualitative content analysis requires the researcher to collect both primary and secondary data from websites, reports (Sobhani et al., 2012), magazines, journals, books, images, physical

artefacts, audio files, video files and more (Drisko, 2015). Text is not restricted to written materials (Kracauer, 1952). Other meaningful materials such as "art, images, maps, sounds, signs, symbols, and even numerical records may be included as data, that is, they may be considered as texts, provides they speak to someone about phenomena outside of that can be sensed or observed" (Kracauer, 1952: 19). The current thesis also analyses the images of the CSR reports.

4.2.2 Applying the qualitative content analysis to this research

This research employs qualitative content analysis as a research method but also constructs a disclosure index, which is often used in quantitative content analysis papers. Positivists often construct the index deductively and count the frequency of message and message components to test a given theory, assumption or hypotheses. However, the disclosure index in this post-positivist research is developed in a qualitative way. Instead of counting the frequency, the researcher uses this only for categorisation and thematization, as a sub-objective of this work is to compare and evaluate the differences and similarities between global CSR guidance and local Confucian CSRR in terms of CSRR content, forms and auras (Gallhofer and Haslam, 1991).

Global CSRR categories in this work derive from prior accounting research, professional guidelines such as GRI/G4 deductively and the study's inductive findings, while local Confucian CSRR categories are constituted from the study's inductive data-driven findings, as Schreier (2013) recommended. The global CSRR categories represent the intersection between global and local and between inductive and deductive. For example, water pollution as a category appears both in global CSR

guidance and in Confucian CSR reports. For the local Confucian categories such as benevolence, these are unique to the Chinese Confucian companies.

A pilot study was conducted before the formal content analysis, following Sandelowski's (2000) suggestion, and this involved reading a portion of the whole materials to check if data is rich and related to the research. As a full content analysis is extremely time-consuming, it would be wasteful to conduct one using inadequate data that had little relevance to the research, so this process ensured this was not the case.

As the research is about Confucianism and CSRR practices in China, it is important to know the culture and understand the meanings of the Chinese language. As Krippendorff (2004) specifically elaborates, this requires the researcher to learn the culture, to immerse oneself into the cultural context and to make full sense of the meanings of the materials, such as the texts of Confucian principles in CSR reports. This is particularly important for this research because the quality of the research to a large extent depends on the researcher knowledge about and understanding of Confucianism. As a Chinese person the researcher has had much direct life experience of this. Even though no such experience has been engaged in for a while, it is not an insurmountable task to recall memories and knowledge about Confucianism, and indeed having been in the UK for six years made this a little trickier. For this process, as noted regarding the refamiliarisation processes engaged in (mentioned above), I read Chinese Confucian books but also watched some Chinese movies before the analysis. The researcher's background and this refamiliarisation process indicates capability regarding identifying the latent meanings within the Confucian CSR reports.

To bring it all together this thesis a mobilises qualitative content analysis for five fundamental reasons. First, it provides rich insights into the content, forms and auras of Confucian companies' CSR reports and their accounts – a primary mission for accounting researchers (Gallhofer and Haslam, 1991; Gallhofer and Haslam, 2019). Accounting researchers have argued that content analysis is a valuable method for analysing accounting reports and for addressing accounting research questions (Jose and Lee, 2006; Schreier, 2013). Notably, CSRR is a form of communication. Confucian companies use the reports to deliver information regarding their CSR behaviours to potential users such as global investors and local governments. That is the focus of a qualitative content analysis which helps me to answer the research question.

Secondly, reporting comprehension is a key task of such research (Krippendorff, 2004). Only by looking through the materials comprehensively can the researcher summarise and describe the general status quo of CSR reports without missing key meanings (Kracauer, 1952). In other words, the latent meanings are expected to be dug out by the content analysis. Unlike a quantitative content analysis, the qualitative content analysis allows the researcher to identify Confucian values that are somewhat covert within the reports. As Confucianism is a culture deeply embedded into Chinese people's minds, Confucian companies' and their report writers may not explicitly express nor even be consciously aware of conveying their Confucian values via their CSR reports. In this sense, it is the researcher`s duty to make the underpinned philosophy visible. Again, the qualitative content analysis can help this research to comprehend the meanings of the CSR reports published by Confucian companies.

In order to have a holistic understanding of the meanings of Confucian teachings, I reviewed prior studies regarding the way in which Confucianism affected corporate

business practices (e.g., Rowley and oh, 2020; McDonald, 2011; Lin, 2008; Tsui et al., 2004; Ma and Tsui, 2015; Liu and Stening, 2016). Rowley and oh (2020) have three insightful findings which are relevant to my study. First, China is not a pure Confucian society. They argue that China is a multi-cultural society where there are more than one mainstream cultures, such as Confucianism, Legalism, Taoism, Mohism and Sunzi. They further note that although there is a trend that more Chinese companies begin to adopt Confucianism to govern their business practices, this trend cannot be generalised to all companies. However, they do not mention the new political-cultural agenda in China i.e., the policy of cultural confidence. This policy reawakened Confucianism in 2013. The central government said that Confucianism was the cultural foundation in Chinese society. Second, Rowley and oh (2020) argue that the most valuable Confucian teachings have been eliminated during the socialist cultural revolution in the 1970s. What have been adopted by the companies in 21st century are some new interpretations of Confucianism. However, my findings, as you will see in finding chapters (5,6,7), show that the Chinese state and companies do not totally abandon the traditional Confucian principles but retain some old teachings and develop new ideas based on the traditions. The cultural revolution did negatively affect the spread of Confucianism in China, but it did not mean traditional Confucianism was lost or disappeared. Confucianism was temporarily downplayed. Third, Rowley and oh (2020) argue that it is improper to attribute China's economic success to the adoption of Confucian governing approach. In line with their argument, I find that the propaganda of Confucianism is not intended to promote the China's economic development but to reshape the Chinese companies' identities and to turn China into a cultural superpower.

According to McDonald (2011), the essence of Confucianism represents the integrative manifestation of harmony, coherence, congruence, accord and coordination. The core Confucian classics include the *Analects*, the *Mencius*, the *Book of Changes*,

and the *Book of Rituals*. Liu and Stening (2016) also attempt to answer the most fundamental question i.e., what is Confucianism? They contend that one Confucian principle may contain multiply meanings. It depends on who interprets it and what the social and political environment the interpreter is in. They go on to note that the Confucianism in modern China has been influenced by other philosophical and religious ideologies such as Buddhism and Taoism and even some Western religions such as Christianism. Therefore, they argue that the Confucianism in ancient China is seen as "low culture" while contemporary is called "high culture". This is because the interpretation of Confucianism at Confucius's time was relatively simple and limited. In the last two thousand years, generations of Confucian scholars not only practiced but also supplemented Confucianism by absorbing the quintessence from other cultures and religions and thus took Confucianism to new heights.

All these Confucian ideas and books has practical implications for Chinese management and leadership. Lin (2008) supports McDonald's (2011) argument and notes that Confucianism will become more influential force underlying leadership practices in China and other Asian countries. Tsui et al., (2004) shows more details about how Confucianism affects leadership. He finds that the Chinese leaders immerses themselves into the Confucian books to cultivate their morality. Then the leaders, acting as the role model, persuade their employees to read the Confucian books and use Confucian values to guide their daily activities. Similar to Tsui et al., (2004), Ma and Tsui (2015) argue that in Chinese Confucian context, a good leader should have leadership virtues, act as role model, respect subordinates, find and promote managers with virtue and ability. Examples of Confucian virtues include "unselfishness, a desire to pursue noble causes, loyalty to relationships, full engagement in core business tasks, empathy with others' feelings, and willingness to work tirelessly for the common good, to treat family members well, and to serve the

king loyally" (p. 16). McDonald (2011) explores the impression management of Chinese business leaders and finds that the Chinese corporate leaders in modern China try to portray a quiet, humble social image. They earn respect based on a sense of Confucian relationship.

These insights are particularly helpful for enhancing my understanding of Confucianism in terms of what Confucianism is, how the central doctrines change over time and how Confucianism is operationalised in modern business activities in China.

Thirdly, the qualitative content analysis allows the handling of a mass of data but also the selecting of this into relevant data. This study analyses more than 20 reports, each of which is over 100 pages. This method helps analysis of this and the categorising of long reports into themes, thereby reducing the data to a manageable amount (Krippendorff, 2004) that is particularly relevant.

Fourthly, the qualitative content analysis tends to be ethical and without having to deal with ethical issues because all the reports are publicly available (Drisko, 2015) and thus are expected to have been through due ethical processes.

Finally, qualitative content analysis aided selection of the Confucian companies for the case study and preparation for the interview questions. Completing the first round of the content analysis before embarking on the fieldwork provided a good basic understanding of the companies and interviewees beforehand.

4.2.3 Collecting the CSR reports

As this study focuses on the CSRR practices in Chinese Confucian businesses and uses these business's reports, the first step involves identifying a Confucian business. The 2018 Confucian Business Conference, which was organised by the Shandong government province, where Confucius was born and thus from where Confucianism originated, defined a Confucian business as the organic combination of Confucianism (Ru, 儒) and business (shang, 商). In these businesses, businesspersons immersed in the basic ideas and conceptions of Confucianism such as benevolence, righteousness, rituals, wisdom and faith run their Confucian companies based on Confucian teachings.

The central government, led by Xi, decided to make China great again in the cultural arena and reinvent Chineseness. In 2012, CCP proposed a new policy of cultural confidence. After both the colonial period (1840 to 1949) and the imitating the West period (1949 to 2012), China attempted to become China again and thus be distinguished from Western countries such as the USA. In 2012, China`s economic success gave much confidence to the government and companies, but mere economic development did not satisfy Xi's needs (Situ et al., 2020). After the 2012 political-cultural reform policy, social institutions such as Confucian business conferences and Chinese companies started exhibiting their Chinese cultural identity to the world. Notably, China did not want to become another USA or simply copy Western practices once more. Instead, they reawakened their traditional Confucian culture and linked it to modern business and management technologies. In this, though, China did not simply abandon global advanced knowledge and technologies. Rather, it endeavoured to blend these with Confucianism, or the global and the local. Thus, combination and coexistence are integral to this reinvented Chineseness.

After clarifying this new integrated definition and how this both came into being and evolved, as documented above, the next step involved searching for "Confucian

companies" that fit this definition. Another Confucian forum, Boao Confucian Business Forum, established in 2017, is hosted by the ministry of education of the People's Republic of China (MOE) and the Hainan provincial government, and it selects and ranks the top 103 Confucian entrepreneurs. This provides a useful resource for this study. Its list includes ten "paragons" (tier-1) Confucian entrepreneurs, 20 "giant" (tier-2) Confucian entrepreneurs and 73 "benchmarking" (tier-3) Confucian entrepreneurs. Their companies are labelled as Confucian companies (detailed in Table 1 in Appendix 1).

As Table 1 shows, there are 103 Confucian entrepreneurs and 108 Confucian companies in total. I omitted five repeated companies because both Guomin Xie and Wenhai Li are from the CP Group; both Lingzhi Huang and Zaishi Huang are from GCIG; both Hua Li and Jianfang Hou are from Chuying Agro-Pastoral Group Co., Ltd; both Yangqing Ou and Xiaoliang Xu are from BY Education; and Both Xiaoqi Feng and Caihong Zhang are from Bao Tian Group.

Another consideration is that one Confucian entrepreneur may have two or more Confucian companies. For example, Jiacheng Li has both CK Hutchison Holdings Limited and Hutchison Whampoa. Taiming Guo has both Hon Hai Precision Industry and Foxconn. Haiying Wei has both Huanyu Investment Group, Jinri Co., Ltd. Fangming Yu has both Tianting Group and Sangeayi Information, and Technology Co. Ltd. Yuansbin Jiang has both Zhongzong real estate Co., Ltd and Dacheng Education. Besides this, Sen Li has four Confucian companies: China Health Industry Investment Fund Co., Ltd; Hongchen Industrial Co., Ltd, Zizhulin Culture and Media Co., Ltd; and Lianyou Network and Technology Co., Ltd. Xiaozhou Hu has three: Nuobei Financial Information Service Co., Ltd; Nuoxiang Wealth and Asset Management Co., Ltd; and Winbei Internet Financial Information Service Co., Ltd.

Confucianism has influenced many Asian countries, but the particular focus of this thesis is Confucian companies operating in mainland China. The researcher thus excluded 16 Confucian companies outside mainland China. These are CP Group from Thailand; Kyocera from Japan; KDDI from Japan; CK Hutchison Holdings Limited from Hong Kong; Hutchison Whampoa from Hong Kong; Hon Hai Precision Industry from Taiwan; Foxconn from Taiwan; Shangri-La Group from Malaysia; Sinar Mas Group from Indonesia; Philippine Airlines from Philippine; GCIG from Hong Kong; Senyuan from Malaysia; Basha International Group from Laos; Huanyu Investment Group from Hong Kong; Yongfu Group from Hong Kong; and Dazzeon from Taiwan. Finally, 92 Chinese Confucian companies were identified as fitting the criteria for this thesis.

All these companies' CSR reports, sustainability reports and environmental, social, and governmental reports were collected through official websites and websites of stock exchanges such as SSE (Shanghai Stock Exchange), SZSE (Shenzhen Stock Exchange), HKSE (Hong Kong Stock Exchange) and NYSE (New York Stock Exchange) (Jose and Lee, 2006). Since this research investigates only standalone CSR reports, only 12 Confucian companies published reports that are publicly accessible for researcher (details provided in Table 2 in Appendix 2).

As Confucian companies publish their CSR reports in a voluntary and autonomous manner, their reporting practices are not taking place in a regular manner. To make the research rigorous and reliable, this research downloaded all such reports publicly available from 2015 to 2018. As Table 2 shows, Taikang Life Insurance used to publish CSR reports before 2015 but did not do so between 2015 and 2018, and the reason for this is outside the scope of this thesis. Lenovo publishes standalone CSR reports every

year while Tencent does every two years. Five companies – Wantong, Huawei, Evergrande, Haier and Goodark – published CSR reports only from 2015 to 2017. Lenovo is the most prolific company in this regard as it publishes reports every year. Interestingly, Alibaba, the most famous Confucian company in China, has published a report only once, doing so in 2018.

Language is an important issue for this research. Many Confucian companies publish CSR reports only in Chinese while some publish them only in English or in both languages, as indicated in Table 3 in Appendix 3. This study uses and thus analyses both types. Reports in Chinese are important and necessary because Chinese characters, especially ancient Chinese ones such as the Confucian notion of "Da Tong" (大同), do not accurately translate into English. English reports are also analysed as these reports may contain different information duo to the language differences. Analysing all reports in both languages additionally enhances reliability and veracity.

As Table 3 in Appendix 3 shows, CSRR has three synonyms: sustainability reporting, social responsibility reporting, and environmental, social and governance reporting. Although different Confucian companies use different "names" for their reports, the content of these reports is all about social and environmental responsibilities. Lenovo published CSRR in 2015 and 2016; SR in 2016, 2017 and 2018; and ESGR in 2016. It also used different languages. Its CSRRs of 2015 and 2016 and its SRs of 2017 and 2018 are in English while its SR of 2016 and its ESGR of 2016 are in Chinese. Both Huawei and Evergrande publish reports in the two languages. Other Confucian companies publish reports only in one language, whether this be Chinese or English. This study addresses all collected reports because they will all be conducive to answering the research question.

In total, then, this research uses 33 reports published by 11 Confucian companies in both Chinese and English between 2015 and 2018. All the reports used herein are numbered in Table 4 in Appendix 4.

4.2.4 Report analysis

4.2.4.1 Unitising

A qualitative content analysis requires research to "draw relevant distinctions within an observational field" (Krippendorff, 2004: 97). If this does not happen, the findings will be meaningless. One unit should not depend on another, so research needs to define units conceptually and logically to avoid overlaps among meanings (Krippendorff, 2004). A unit refers to an identifiable message acting as the basic component for information analysis. It can be a "word, a character, a theme, a time-period, an interaction or any result of breaking up a communication into bits" (Neuendorf, 2002: 71).

This thesis uses "a sentence" as "a unit". One word carries no clear meaning (Sobhani et al., 2012), but one sentence can deliver more clearer meaning to readers. A Confucian principle may be latent and thus under the surface. It is only by analysing the sentences that researcher can understand latent Confucian meanings.

4.2.4.2 First round of content analysis

To systematically understand the CSR reports' themes, a disclosure index was constructed during the first round of content analysis. The four steps for this involved 1) selecting material, 2) structuring and generating categories, 3) defining categories,

and 4) revising and expanding the frame (Schreier, 2013). Unlike its aforementioned standard use in quantitative content analyses (i.e., calculating the frequency of words), the disclosure index in this qualitative content analyses was used only to categorise and summarise the key themes of the Confucian CSR reports.

The researcher here selects categories and subcategories of the disclosure index both deductively and inductively (Drisko, 2015). Deductive categorisation was used mainly for the global CSRR themes while inductive categorisation was applied to identify both the specific Confucian themes and the Confucian themes overlapping with the global CSRR themes. For example, recycling, which is a global theme, is also published by Confucian companies (as Table 5 in Appendix 5 shows). However, as the same table also shows, the Righteousness-Profit principle (Yi-Li guan, 义利观) is unique to these Confucian companies. Therefore, to understand what the global CSRR categories contain, the researcher read prior accounting papers such as Sobhani (2012) and checked GRI/G4 guidance, AA1000, SA8000 and ACCA guidelines in terms of CSR elements. The next stage involved reading and coding the Confucian reports. Once the overlapped categories were identified, they were put into themes.

The pilot study was conducted to ensure that the reports' data was rich and sufficient. Table 5 in Appendix 5 below shows what themes and categories were found in the pilot study's five randomly selected Confucian companies, and as noted the results verified data relevancy and sufficiency for the main study. Next came the first round of qualitative content analysis, covering all 33 reports. To conduct an in-depth analysis without making the index too long and complicated, this research selected only seven global categories and one Confucian category though with the latter having four subcategories: man and nature coexist (Tian ren he yi; 天人合一); Within the four seas are brothers (Communication and Cooperation) (Guanxi guan; 关系观);

Charities (Othman, 2010) (Xing shan guan; 善施观); and Confucian education and wisdom (Zhi guan; 智观). The final disclosure index is given in Table 6 in Appendix 6 and includes all the global CSR and Confucian categories.

Two Confucian companies were selected for the interviews from the first round of the content analysis. Company A started its business by copying the Western business framework and subsequently becoming a Confucian company and fitting global technology into the Confucian context. In short, the global encountered the local. Company B initially began with a Confucian business model then absorbed advanced Western business skills into it. In short, the local encountered the global. These two companies represent two opposite directions of glocalisation – that is, the global-led glocalisation of Company A and the local-led glocalisation of Company B. Based on the efforts made to read and understand the reports of Company A and Company B, the interview questions were designed.

4.2.4.3 Second round of content analysis

After returning from the fieldwork and while transcribing the interviews in September 2019, the researcher conducted the second round of qualitative content analysis on Company A and Company B. The reports and interviews were not analysed separately as they are interrelated.

For further understanding of Confucianism, the researcher read original Confucian books including *The Analects of Confucius*, *Cai Gen Tan*, *Four Books and Five Classics*, and *I-Ching* and looked through books, journal articles and recorded lectures of Confucian scholars. The works of Confucian scholars such as Zhan and Roper (2011) also offered some fascinating ideas that deepened the researcher's understanding of

Confucian culture and thus benefited the research in terms of the understanding of Confucian principles.

4.3 Semi-structured interviews

4.3.1 Interviews in broader literature

The interview as a qualitative research method is a form of ordinary conversation (Rubin, 2005), with Ritchie (2014) adding to this by saying that it is a conversation but with an aim – answering research questions and sharing certain information. Ritchie (2014) further explains that a good interview looks like a conversation but requires both the researcher and the interviewee to work collectively while keeping the research purpose in mind.

There are three types of interviews: structured, semi-structured and unstructured. Structured means all questions are prepared and asked in an order while unstructured refers to all questions as being spontaneous and randomly formed. Between these, semi-structured interviews involve starting an interview with a prepared but somewhat loose series of questions along broad themes and enabling the interviewers and the interviewees to generate other questions, topics and themes autonomously as the interview develops (Rubin, 2005). In this sense, some limitations of structured and unstructured interviews are addressed as semi-structured interviews possess both concentricity and flexibility, though the inverse of this is that these loose certain elements present in the two extremes either side of it. For example, the rigidity of structured interviews can keep the interview "on track", while unstructured has much spontaneity.

Very often in semi-structured interviews, following loosely prepared questions, researchers ask further in-depth question to make a certain topic more comprehensive and less ambiguous. This requires researchers to be sensitive to unpredicted situations, which often allows some fascinating stories to emerge (Rubin, 2005).

Having understood the definition of interviews and types of interviews, the next section will provide a rationale that why semi-structured interview is a mobilized as a method to address my research questions.

4.3.2 A rationale for using semi-structured interview in this research

Besides qualitative content analysis and document analysis, semi-structured interviews are mobilised in this work to capture particular global-local CSRR themes comprehensively. Face-to-face interviews facilitate understanding of the processes of how CSRR are constructed and re-constructed in real practices in Confucian companies, which is also part of the research aim.

More importantly, interviews can answer the "how" and "why" questions while content analysis focuses on the "what" question. Glocalisation is a dynamic process. Reports show only the results of their CSR activities, but by asking the questions during interviews with participants from Confucian companies including, how are the reports formed? What is the role of local government? How do companies cope with the government`s orders? What external global pressures do the companies face? How do they deal with these pressures? How do the companies understand the terms "CSR" and "Confucianism"? Why do they engage in CSRR with Confucianism? What

problems do they encounter? Etc, the researcher can understand more about the glocalisation process and thus answer the research questions.

Structured interview is not suitable for this research because it does not allow the participants to express their own feelings, attitudes and perceptions of their avtivities, which may finally lose some insights. Unstructured interview is also not suitable especially considering the Confucian context. The Confucian believers may feel being disrespected and a waste of time if the researcher simply let the Confucian believers to talk freely. Compared with structured and unstructured interview, semi-structured interview overcomes the limitations of "too strict" of structured interview and "too loose" of unstructured interview. The semi-structured interview not only allows me to address the central questions that I pre-design for the interviews but also gives the interviewees opportunities to supplement the key issues they think crucial for this research.

Also, Confucianism is a culture, and it is arguably harder to understand a culture from desk-based research than it is by living it or at least directly interact with those who live it. Semi-structured interview allows the researcher to embed myself into the culture and talk about the culture with Confucian believers and see how the culture is practiced by the believers, which is very vitally important for answering the research questions.

Nevertheless, Confucian values are subjective to Confucian believers. Even interviewees in the same Confucian company have different perceptions towards Confucian principles. Interviews thus bring broader interpretations of Confucianism from those directly involved with it, which supplements preparation research from books and other media by offering enriched direct data on this.

The interview is also a type of observation. Body language gives certain meaning to what interviewees say. In some cases, interviewees may use solely body language to express themselves, while in others this delivers information alongside speech. Tone of speech is also worth considering. Both body language and tone of speech reflect the underpinned cultures which is vitally important to my study as it further enriches the data collected and thus justifies the choice of using and including interviews.

Ritchie (2014) also reminds that every interview is unique. Each piece research is unique. There is no universal law to solve problems such as accessibility to participants, interview time, interviewee selections and relevant ethical issues. Learning the experiences from other researchers is important but copying their avtivities is not acceptable to address my research questions. The next sections will elaborate on how semi-structured interview has been designed and carried out to answer the specific research questions of this research.

4.3.3 Selecting the companies

As discussed throughout, there are two types of glocalisation: global-led glocalisation and local-led glocalisiation. To make sense of how these two processes take place and what happens with them, this work pursues detailed understanding of both using one company of each type in a case study. For this, the researcher conducted a first round of content analysis and selected Company A and Company B, which represent global-led glocalisation and local-led glocalisation respectively. To ensure confidentiality, the names of the companies remain anonymous. This first round of content analysis provided some basic information about the Confucian companies that have engaged

with CSRR practices and the two case companies were selected based on research relevance to answer the research questions and accessibility.

Company A was established in 1984 by the Qingdao city government and privatised in 1989. It went public on the Shanghai Stock Exchange (SSE) in 1993 and is now a leading white-goods company in the world but also has been engaging in CSRR practices for over a decade. At its inception it followed a global management and manufacturing model. In 1984, the Qingdao government wanted to build an international brand and selected Company A as a "sample company" for leading global advanced business ideologies and manufacturing technologies. Company A was supported by a German company, and German managers were recruited and German white-goods technologies also copied. Against this, local traditional business skills were abandoned.

Company A's CEO had a position in government and was also a member of the CCP. Even if Company A was not a state-owned enterprise, it still had a good Guanxi with the central and local governments. To preserve this and protect its social image, Company A followed government orders and responded to its new policies quickly and effectively. In return, the central and local governments increased its allocation of economie capital to Company A). The government clearly played an important role in Company A becoming a leading global company.

In 2012, Xi proposed a policy to promote traditional Confucian culture. In response, the CEO of Company A incorporated Confucian ideology into the organisation's corporate governance that same year. Being located in Shandong province where Confucianism originated, Company A had many nearby Confucian institutions and scholars who could teach it how to become a Confucian company and from whom they

could learn to be such. With this change, the global company was moving towards localisation. Thus, Company A is an appropriate representative of global-led glocalisation.

Company B was founded in 1996 in Ningbo city, Zhejiang province. A private family company managed by a father and son, its main products were kitchen ventilators. Before the father and son ran this business, they were passionate about Confucianism. When Company B was founded, a Confucian-based management system was formed and applied. Unsurprisingly, then, the young CEO said the overarching values of Company B were benevolence (Ren, 仁) and righteousness (Yi, 义) rather than profitability maximisation. It was the CEO's enthusiasm for Confucianism that made Company B as a Confucian company. In 2001, China joined the WTO and Company B had opportunities for trade and communication with the global market. With this, Company B encountered advanced global ideologues and technologies, including CSRR, and it began refining and enriching its original Confucian business model with such global facets. Thus, Company B strongly represents this work's theoretical conception of local-led glocalisation.

4.3.4 Gaining permissions and selecting interviewees

To get research permission access into Chinese Confucian companies is extremely difficult, as it was with this study for four main reasons. First, both Company A and B are now big companies that are fanatic about protecting their trade secrets. Apart from government-oriented research projects, these companies are not always eager to give access to other researchers. Second, the current unstable UK-China relationship erects another barrier for a student from the UK regarding permission, as this renders it more unlikely in this instance. Third, Chinese people do not use email very much. The only

way to contact the companies is personal telephone, but this can be done only if one has their contact information, which is not readily available public information. Fourth, no Guanxi means no permissions. The companies do not generally give permission to strangers.

To proceed with this research, I used personal and social connections (in Chinese called Guanxi) to gain access. For Company A, I have a friend working in the Qingdao government as a middle-level cadre. She has good Guanxi with the CEO of Company A. She invited the CEO and me to dinner, where she introduced me to the CEO. She helped me build a good Guanxi with the CEO as she is a higher-up leader of the company. In Chinese hierarchy, an order from a higher-up leader is rarely rejected. Thanks to my Guanxi with the CEO and my friend, I was given access to nearly every sector and every person of the company. The senior manager of the securities served as a friendly gatekeeper who helped me get in touch with potential interviewees and gave me an employee list that included names, phone numbers, posts and duties of the potential interviewees. To gain a holistic understanding of Company A's CSRR practices, I tried to interview employees with different posts, sectors, genders, studying experiences and time spent working in the company. Also, depending on my personal Guanxi, I was allowed to interview the public officials from the Ningbo government and Chinese scholars. (More detailed information about the interviewees is in Table 7 in Appendix 7.)

For Company B, the situation was slightly worse. Besides many of the above barriers, further ones to gaining access existed such as hard to gain access to gatekeepers. Most of my friends and family members also have no good Guanxi with public officials in the Zhejiang provincial government or employees in Company B. Fortunately, though, my parents have a good friend working in central government in Beijing. That friend

helped me to build a Guanxi with Zhejiang no access to gatekeepers, subsequently the Ningbo city and Company B. When Company B realised that I have Guanxi with central government, the gatekeeper of Company B became very cooperative regarding my research. After I told her my research needs, we chose the interviewees collaboratively and she arranged all the meetings for me. When I finished my fieldwork in Company B, my parents thanked their friend on behalf of me.

In total, 60 interviewees were selected: 36 in Company A and 24 in Company B.

4.3.5 Designing the interview questions

As the interviews are semi-structured, some key themes and broad questions for different interviewees were prepared in advance. Participants were also encouraged to think freely (Silverman, 2017), as they were allowed to talk about stories they think relevant to the research or that they simply wanted to share with the researcher.

Research questions were not asked in a machine-like fashion. Silverman (2017) recommends that the interview procedure is not as simple as just asking and answering questions, and what this work values is not only what I want to know but also the participants want me to know.

It is also impolite in China to ask interview questions immediately without doing any "warm-up", so before moving to the research and asking pertinent questions I initiated conversations by talking about some "Chinese daily topics". For example, I met the gatekeeper of Company A around lunchtime. It was about 38 degrees that day. When we first met, we shook hands and said hello to each other. I then joked with her that "the weather in Qingdao is about to bake me up!", and she smelled and joked back to

me that "at least better than Glasgow!". She then took me to the waiting room. There I smelled the food and asked her if we could have a "chat" (rather than an interview) in the restaurant. She seemed a little reluctant initially and I wondered if she was wary of showing me something bad about Company A such as the noise in restaurant. I informed her that my research would not damage the company's reputation at all as all information would be anonymised. After this we sat down, and she bought me a coffee. I said that I used to study in the city. She was surprised and happy, and we chatted some more. After a faciliatory communicating atmosphere was built, I asked her the research questions. Importantly, my prepared general questions are not consistently askable to all interviewees as they are catered to each interviewee, though there are some inevitable overlaps. When designing these I deliberated on what to ask each interviewee beforehand, considering aspects such as whether s/he knows how to answer the question … whether s/he is happy to answer the question … and any professional characteristics that may be suitable for certain questions such as role and experience. More interview questions are shown in Appendix 8.

The listed questions were often followed by other sub-questions during the interviews. The quality of the interviews also depended on whether the interviewees were responsive. Though there were slight variations in this, I never forced anyone to answer questions if they were unwilling or unable to, so I respected the people and their rights in this regard.

For Company B, the interview questions were devised by me and some revised by the gatekeeper because some questions were sensitive. For example, I was about to ask, "what do you think of Xi Jingping's policy of cultural confidence?" She said that it was inappropriate to use the name of the president and then she revised the question to "what do you think of new policy of cultural confidence?"

She was very helpful and thoughtful and knew who I should interview, what the interviewees` jobs are and how to consider these factors in the questions, when interviewees` were free for a meeting, what the characters of the interviewees are and how to communicate with interviewees. Before I went to Company B, gatekeeper had already worked with me to make a list of loose questions for respective interviewees collaboratively. The main questions are same as what I ask in Company A, as you can see in Table 8 in Appendix 8.

4.3.6 Conducting interviews at the sites

All interviews in the two companies were conducted between June and August 2019, so for three months. Having completed my ethical approval in Glasgow University, I went to my Chinese home in Shandong province to prepare for the interviews. At the end of June 2019, I drove to Company A first as Company B was not accessible at that time and lived in a restaurant not far from Company A.

I started by interviewing the gatekeeper. After the meeting, she called the interviewees I selected and introduced me to them. Most of the interviews took place in the company's headquarters and some interviews took place in the restaurant I lived in. For confidentiality, a very quiet office or room for only interviewer and interviewees was temporarily rented. For some interviewees working in other places such as factories, they arranged the interview place and time.

The interviews lasted for variable times ranging from 30 mins to 5 hours, though most were around 1 hour. For dinner interviews, it took roughly 5 hours to eat, drink and talk. In Chinese cases, such dining is an important way of coming together. Chinese

interviewees in this work, especially those recruited from leading positions, were usually very careful about what they said and did. The two old sayings in China of "working more and talking less" and "talking is the source of wickedness" perhaps contributed to some slight reticence, but this dinner format helped overcome such obstacles in many ways. Specifically, in China having dinner together is a way of building Guanxi and trust. As we became more friendlier throughout the dinner, the interviewees became more open and talkative, with several even discussing the interview questions proactively.

With relevant interviewees' consent, most interviewees were recorded. In dinner interviews, it was impolite to record, so for these the researcher wrote the key information in the research diary. I also wrote field notes and transcribed recorded data every day. If while transcribing I realised certain aspects of research questions remained unsolved or the study would benefit from asking even further questions, I contacted the interviewees and invited them to a second or even a third interview and see if they were happy to attend.

The fieldwork in Company B was conducted over 1000 km away from Company A in Ningbo, Zhejiang during August 2019. As the gatekeeper of Company B had made the appointments with the interviewees and arranged all the interviews, I simply followed this schedule and attended the meetings according to the time list. An office in the company's headquarters was specifically allocated to me for two weeks so I could complete the interviews effectively and efficiently. Besides the interviews with the scholars, government officials and workers in the front line, the interviews in this company were held in this office. I stayed in the office as a normal employee would, going there at 9 a.m., having lunch in their staff restaurant and going back to the hotel

at 5 p.m. In two weeks, I had conducted all 24 interviews and made field notes while still working on my diary. Once I completed this stage, I returned to Glasgow.

Doing fieldwork in a non-Western country requires certain skills. Researchers often get into trouble and even encounter pain and struggles their studies (Zou, 2020). In China, the "magic codes" to overcome difficulties are Guanxi and confidence. Actually, before starting the PhD course, Guanxi with the companies involved needs to be built. I was extremely lucky to have access to the Confucian companies, compared to some researchers, such as Zou (2020), who lost access just before the fieldwork phase. Building Guanxi is vital, but researchers still require patience in the field. For example, a junior manager of human resources of Company A was late for the interview without informing me in advance. I had to stay in the restaurant for 2 hours to wait for him. I decided to be patient because his statements might be important to this research.

Also, researchers must be confident enough to follow certain protocol. For example, in Company A when I was ready to interview a worker I could just go to the factory and tell them I was a friend of the CEO and wanted to have an interview with them. This might be impolite and even impossible in the UK, but it is perfectly acceptable in China, especially as I had Guanxi with the CEO. When a company operates in such a flexible way, the researcher should be confident enough to fit into this situation and conduct oneself accordingly. Often in these contexts the onus is on the researcher, as it was in this example.

4.3.7 Analysing the interviews

I returned to Glasgow in September 2019 and started transcribing and translating my recorded interviews, field notes and collected documents. I listened to the interviews at home to ensure the safety and confidentiality of my data, and I transcribed them into Word documents. To avoid accidental omissions, I conducted two rounds of listening and transcribing. Reading the transcribed data helped me gain a sense of interview themes. From this, the story of reinventing Chineseness through reproducing CSR and CSRR as glocalised practices in Chinese Confucian companies emerged inductively. As not all interview exchanges are useful for my topic, I used only evidence supportive of my themes.

Codes for analysis derived from my researcher questions and my conceptualisation of glocalisation. The analysis developed by categorising various parts of interviews into specific themes based on the codes used so that appropriate instances which manifest those themes and categories could be quoted in the text when developing the thesis's arguments. As this thesis focuses on the dual processes involved constructing glocalised accounting regimes, two companies represented the two opposite directions of this process. The codes are also developed based on the insights of glocalisation theory (Robertson, 1992, 1995). According to Robertson (1995), global CSR practices and local Confucian teachings act as a toolbox. Social actors can select global and local ideas, products, practices, ideologies from the toolbox to satisfy the needs of global and local forces. Robertson (1995) call this phenomenon as selective incorporation. During the process of selection, the particularism is universalised, and at the same time, the universalism is particularised. In my two cases, Company A encounters universalism first and adapts it to particularism while Company B encounters particularism first and adapts it to universalism. However, it is important to note that both two seemingly competing tendencies: universalisation of particularism and particularisation of universalism, are all manifested in two companies' processes

towards glocalisation. In other words, the global and local tools selected by the companies are inter-penetrating and inter-facilitating each other. Hence, the glocalisation is achieved in a harmonious and smooth manner because the global and local tools enjoy and celebrate the glocalised coexistence. The codes for analysing the cases are different, as belows:

For Company A:

1. Encountering the universalism of CSRR: the ways in which Company A embraced the global accounting discourses. Under this category I identified specific empirical instances of how Western notions, practices and ideologies regarding CSRR are diffused into Company A.

2. Encountering the particularism of Confucianism: the ways Company A absorbed the culture of Confucianism. This locates specific empirical instances of the activities and strategies that Company A took to become a Confucian company and link Confucian principles with its business and management.

3. Adapting universalism to particularism: the ways Company A fit the CSRR discourses into the local Confucian context. This elaborates on the empirical instances of how the actors in Company A fused CSRR discourses and Confucian principles in the construction of a glocalised accounting regime.

4. Perceptions on glocalised CSR and CSRR: how the managers and report makers perceive and evaluate their CSR activities.

5. Motivations for integrating CSRR and Confucianism: why Company A included Confucian teachings in its reports.

For Company B:

1. Encountering the particularism of Confucianism: the ways Company B learned from Confucianism and became a Confucian company. Within this category I identified how the CEOs and managers knew and learned from the Confucian principles and the ways Company B become a Confucian company.

2. Encountering the universalism of CSRR: the ways Company B met appropriated the global discourses of CSRR and embarked on CSR activities. This part gives empirical evidence on how Company B absorbed global business notions.

3. Adapting particularism to universalism: the ways Company B produced and reproduced CSR reports with Confucian principles. This locates specific empirical instances of how global CSRR discourses interacted with local the culture of Confucianism.

4. Perceptions on glocalised CSR and CSRR: how the actors understand Confucian-style CSR reports.

5. Motivations of engaging CSRR with Confucianism: reasons for and benefits of driving Company B to produce and reproduce CSR reports with Confucianism.

4.4 Ethical considerations

4.4.1 Power relations between the interviewer and the interviewees

This research sought to avoid hierarchical relations between the interviewer and the interviewees. Requesting permission from all interviewees before conducting the interviews is an example of such. For this, all interviewees read and signed the consent form and the participant information sheet; these were subsequently sent to the ethical committee of the University of Glasgow and documented those participants are happy to take part in the interviews and that they do so voluntarily. It was also confirmed that participants could withdraw from the process at any point should they desire to do so.

In some ways one cannot guarantee absolute absence of imbalanced power relations between interviewees as, in one way, researchers have to ask interviewees research questions. Nevertheless, I sought to ensure a mutually trustworthy relationship wherein participants happily and actively engaged in the research process rather than passively answering questions as if they were attending an exam (Rubin, 2012). For example, I spoke Shandong dialects with the interviewees of Company A to gain trust. This seems conducive to an effective process and a good way to reduce negative effects such as conflict resulting from extreme or inappropriate power relations. As the researcher has Guanxi with two CEOs, this for me was also about being a learner rather than researcher, there is another aspect of power dynamics as sometimes slight power imbalances occurred the other way (e.g., CEOs being much more knowledgeable about their own companies and sharing this information with the "learning interviewer", which also helped redress other noted imbalances the "traditional" way). Efforts were nevertheless made to eliminate any potential "top-down" feelings to interviewees. For example, when the researcher asked questions, I acted as a learner rather than a judger or examiner.

4.4.2 Respecting interviewees' culture

As this research focuses on Confucianism and its links with CSR reports, the researcher had to respect interviewees' culture. Besides my own direct experience with Confucianism and my refamiliarisation processes noted previously, I kept the Confucian principles in mind throughout the interviews lest negatives resulted such as mental harm to interviewees, conflict between the interviewer and the interviewees, or ultimately lost or poor quality of data. For this, Confucian believers usually start a conversation by complimenting each other, so I often say, "I know you are the expert in CSR area. May I ask you several questions?". To briefly elaborate on my

background experience here, I am a Confucian learner who has been learning and practising Confucian values for 26 years, so despite gaps in studying this directly (overcome via direct refamiliarisation) these values amount to a certain way of being for the researcher. For example, I read the book of *The Analects of Confucius* everyday and tried to remember the Confucian principles as much as possible. This is also helpful gaining the interviewees' trust especially when I quote the original Confucius's words during the interviews. It is therefore reasonable to deem that the researcher has ample knowledge and experience to reduce potential ethical issues caused by disrespecting the Confucianism, though this does not mean one can become complacent with such significance aspects. And this I was not as, for example, I also reviewed the Confucian principles before I went to the sites and these, as demonstrated, guided much of my interviews conduct.

4.4.3 Confidentiality

Silverman (2017) emphasised the importance of confidentiality of information and for participants. All participants and companies have anonymity, and the researcher ensures confidentiality and that citations of their words or any of other materials does not reveal their participation. During meetings with the companies, some sensitive topics were mentioned, but this research does not use any such information for any reason. This study conducts all interviews separately, so the participants are unable to know others' participation, except for the gatekeepers of Company A and Company B.

4.4.4 Data protection

Abiding by the UK Data Protection Principles, this research obeys the following principles:

- Personal information such as names and contact information is stored on my laptop, while recording pen and transcripts remain at my office in the University of Glasgow. All the information on the recording pen will be a copy in the computer in my office.

- Electronic files or any document linking serial numbers to participants is kept in my laptop while research data will be at my office in Glasgow.

- Paper documents are stored securely in lockable cabinets in my home in Glasgow. No one, except the researcher, has access to these cabinets.

- Qualitative data is secured on a recording pen. No one else has access to this. I will save all the recorded information on the PC in my office in Glasgow. No one else has access to this computer.

- When I am sharing data with supervisors, I also need permission from the participants. If agreed, I will send the data to my supervisors through emails. No one else has access to my email (Ritchie, 2014: 102).

4.4.5 Reflexivity

In this study, I attached myself to the interviews but detached myself from the data analysis. As a qualitative researcher, I cannot totally eliminate all my personal beliefs and values, but I can manage these accordingly. Indeed, it is important to sensitise myself to these biases and learn to compensate for my own slant (Rubin, 2012), and this I have done. For example, I have my own understanding of Confucianism, but I need to listen to the partticipants about how they perceive of Confucianism.

During fieldwork, I endeavoured to embed myself into the Confucian context to understand what a Confucian company meant to the employees in Company A and Company B. Such efforts can be useful for a qualitative researcher as in this way the story is collectively constructed by and represented among all participants, including the researcher.

It is also important to show my position in the research. My being in attendance may influence the ways interviewees describe their experiences and attitudes. At the beginning of each interview, I told the interviewee that I was from Shandong province and dedicated myself to learn and practice Confucian cultures. This was what partly helped us build trust. However, the risk was that I lost some insights as, especially given the "refamiliarization" I went through and teachings I studied to further my understanding, Confucianism might be so familiar to me that I was not being sensitive to specific interviewees` Confucian behaviours and mindsets. Consequently, some interesting findings might be missed. Therefore, in order to address this issue, again, I let the participants to show their subjective perceptions of what Confucianism and a Confucian company are. As a researcher, I act as the learner and listener and thus avoid my biases.

4.5 Conclusion

The research questions and theoretical framework have determined this study's research design. Among other methods, this thesis has mobilised a qualitative content analysis for a comprehensive understanding of CSRR within a specific Confucian context. Compared with a quantitative content analysis, which focuses on sample size and frequency of words, the qualitative content analysis allowed me to dig out latent

meanings that underpin the texts. Regarding Confucian principles, these might appear in the texts only once in certain words or even not at all, explicitly speaking. It was thus the researcher`s duty to extract them and evaluate how these principles influenced the content. While qualitative content analysis answered the "what" questions, the semi-structured interviews employed herein helped to address the "how" and "why" questions. Compared with structured and unstructured interviews, the semi-structured interview enabled both interviewers and interviewees to develop further unprepared questions during the interviews and thus contribute to the research. The first round of content analysis helped me to choose Company A as a representative of global-led glocalisation and Company B as a representative of local-led glocalisation. The interviews in Confucian Company A and B and second round of content analysis for both companies and were conducted in 2019. Finally, documents, especially some internal documents, were also analysed and coded.

Having understood the ways the researcher data has been collected and the rationales for why these methods have been used, we can now turn to this work's actual findings, which will be presented and analysed based on the research questions and theoretical framework. Chapter 5 focuses on the general political, economic and cultural contexts in which this work's cases are located. Chapters 6 and 7 examine how two glocalised accounting regime have been constructed in two Confucian companies separately.

Chapter 5 — Political reforms, importation of global CSR and reawakening of local Confucianism in China

5.1 Introduction

The previous chapter illustrated the case study's design and research approach – namely qualitative content analysis, semi-structured interviews and documentary analysis – and the rationales for these research methods. This chapter explores how the Chinese macro political-cultural and political-economic context influences how the global notion of CSR has developed in China and how the political mobilisation of Confucianism provides a Chinese cultural identity to globally operating Chinese companies.

The macro settings, especially China's political reforms, are particularly important for this research as Confucian companies and CSR practices do not operate independently from political changes and other contextual occurrences. On the contrary, national politics, economic activities and cultural movements are intergral to CSR development in Confucian companies. Indeed, one cannot understand the meanings of Confucian companies' CSR practices without considering such macro settings.

This chapter contains two parts. First, in Section 5.2 it presents how political-economic reform facilitates the importation of CSR and CSRR into China. As these notions did not originate from China, the ways they have been imported into China and the reasons

for this importation are worthy of investigation (Belal et al., 2015; Kamla, 2012). Second, in Section 5.3 it elaborates on how Confucianism and Confucian companies have been reawakened and redefined in Xi Jingping`s times. Confucianism is not an immutable culture. With changes of dynasties and emperors, it has been redefined time after time to fulfil various political purposes (Liu and Zhang, 2017). While Chairman Mao Zedong downplayed Confucianism for his communist dream, Xi reawakened it for his own dream – that of China`s great revitalisation. In so doing, some traditional "useful" Confucian principles have been retained, while Xi thinks others have become outdated and unhelpful so these have thus been criticised and even abandoned. Xi has redefined Confucianism by incorporating new insights into it and making Confucianism work for his political needs. The more specific concept of a Confucian business has also been redefined and promoted to distinguish companies practising and showing Chineseness" from others.

In China, politics determines the economy and culture (Situ et al., 2020). In macro settings, political orientation and reforms play a significant role in shaping and reshaping corporate practices, including CSRR in Confucian companies. For Chinese businesspeople, political ideology has been deeply embedded into their attitudes towards their business and management activities (Situ et al., 2020). Chinese businesspeople reproduce central government`s political ideology in their daily business activities as they seek political legitimacy, and this legitimacy is important to them for three reasons. First is the economic reason: the central government controls most business resources (Zhu et al., 2021). Not only the state-owned enterprises but also the small- and medium-sized enterprises depend on the political projects for living. If a company has a *Guanxi* with the governmental officers in charge of allocating and deploying these projects, it very likely receives prioritisation. *Guanxi* is, in a way, more important than corporate size and profitability (Liu and Zhang, 2017). Second is

the historical reason: the CCP has proved to the Chinese people about its ability to lead and govern. For example, after Deng`s "reform and opening-up" policy was issued in 1978, China's economic growth rate became even higher than those in Western capitalistic economies (Liu and Zhang, 2017). Also, nowadays, under the CCP`s lead, China has become the second-largest economy in the world and by 2020 it had liberated hundreds of millions of people from poverty. Through such successes, the government has gained the trust and support of the Chinese people. Third is the cultural reason: Confucian principles, such as all subjects should follow the monarch's orders, guide Chinese businesspersons and encourage them to be loyal and docile to the "monarch". For Chinese businesspersons, Confucian hierarchy is sacred and inviolable.

This research focuses mainly on Xi`s political reforms. His ultimate political goal is to accomplish China`s great revitalisation (Li, 2016), the process for which can actually be traced back to the late 1978. Before the 1978, because of wars and colonisation, China's economy was at a standstill. From the 1978 to 2010s, the central government opened up the national door and to follow Western modernisation in order to make the Chinese economy prosper. As Deng said, it was a process of "saving" the population (Li, 2016), and as noted above by the start of the 2020s poverty was no longer a key social problem in China. Xi sought to reinvent Chineseness to distinguish China from the West and to be parallel with the West in cultural fields (Li, 2016). While economic development is the first step of China`s great revitalisation from 1978 to 2012, reinventing Chineseness is the second step after 2012. In so doing, CCP put forward the policy of cultural confidence. Cultural confidence is about building China`s self-confidence so that Chinese people can be proud of being Chinese (Zhao and Sun, 2016). Following cultural confidence, Confucianism, Confucian institutions and Confucian companies were reawakened and redefined by making traditional Confucian values work for Xi `s new political ends. Efforts were also made by Confucian companies

and other institutions to discover ways to integrate the Confucian principles and modern business technologies, including CSR and CSRR (Jin, 2019).

Thus, the core of reinventing Chineseness is harmonisation and coexistence, as it is a process not of replacing Western technologies and ideologies but of blending Chineseness with these Western ways. In two cases, the Confucian companies neither abandon all Western CSRR experiences nor create entirely new practices and ideologies different from existing Western ones. Instead, they fuse Confucian principles with Western CSRR practices. The traditional Confucian word "He", which means harmony and integration, has had much emphasis from Xi (Li, 2016) and likewise does herein. Indeed, both global advanced technologies and local culture constitute the governance of Confucian companies, and the ideal is for such harmony and integration. In this sense, reinventing Chineseness is a process of moving away from solely imitating and chasing after the West to inserting Chinese features and characteristics into business activities and integrating Confucianism and CSRR, China and the West, the local and the global in a harmonious manner. Thus, Confucian companies` reproduction of CSR practices manifests glocalisation. From a political-cultural perspective, it concerns the drive for China`s great revitalisation and the reinvention of Chineseness.

With these ideas in mind, we can now proceed to the descriptions of the importing CSR and CSRR to China and reawakening of Confucianism and Confucian companies in detail.

5.2 Importing CSR and CSRR into China

5.2.1 The globalisation of CSR and CSRR in academia and organisations

Before directly discussing the importation of CSR and CSRR into China, this section gives pertinent background information by showing how CSR emerged in the West and subsequently became a global topic.

The concept of CSR has a complicated and fuzzy history, especially before the 1950s. At that time, hardly anyone knew the term "corporate social responsibility". Despite some authors using the notion of social responsibility or social obligations to refer to what has been dubbed corporate social responsibility today, the meanings of this and its practices are somewhat blurred in history (Carroll, 2008).

The germ of CSR nevertheless actually dates back to the 1940s when the governments of the United Kingdom and the United States of America started focusing on issues regarding social injustice, such as poverty and child labour (Carroll, 2008). From the politicians` point of view, social injustice was equivalent to social responsibility. In aggravating CSR's blurry history, some businesspersons both viewed philanthropy as the most important part of social responsibility yet also deemed philanthropy as an exchangeable term for social responsibility (Carroll, 1999). At that time, philanthropy was nevertheless a vital tool for linking businesses with their identities as social agencies. However, although stories of businesspersons engaging in socially responsible behaviours were reported, the numbers of participants and the scales of activities were actually very limited, so at best CSR seems in its incipiency during this period. Neither political reformers realised the necessity of CSR and CSRR at an industrial level, and nor was attention paid to CSR-related research among

organisational scholars. Given this, CSR in the 1940s received a stereotypical conception that it was nothing more than a time- and money-consuming practice.

This situation did not change until the 1950s, when successful businesspersons thought their business activities had wider social impact than their predecessors had suggested and that they should fulfil social obligations instead of pursuing economic gain without caring about social consequences (Carroll, 2008). Indeed, the 1950s was the time of recognising CSR. Published in 1953, Bowen`s book titled *The Social Responsibility of the Businessman* became frequently noted as the benchmark for CSR research (Ghobadian et al., 2015). From Bowen`s point of view, the largest leading companies should be held responsible and accountable for their actions that potentially impacted on wider stakeholders such as the community. Although Bowen brought researcher attention onto CSR and laid the foundation for CSR as a research area, he had not clearly addressed certain fundamental specifics such as what responsibilities businesspeople should take and how businesspeople should be responsible and accountable for their behaviours.

Despite its shortcomings, Bowen's book encouraged many scholars in business and management realms to start conducting CSR-related research, and Bowen himself subsequently furthered his own (Ghobadian et al., 2015). An important task for all such researchers concerned defining the notion of CSR, but Bowen (1953: 6), to the best of my knowledge, while the first nevertheless remained the only one to define corporate social responsibility adequately in the 1950s when he, in his groundbreaking book, described it as "the obligations of businessmen to pursue the policies, to make the decisions, to follow the lines of action which are desirable in terms of social objectives and values" (Bowen, 1953: 6). The key words of his definition are obligations, businessmen, desirable, social objectives and values. Even current CSR

scholars still emphasise the importance of these words (Gallhofer, 2018). To dissect Bowen`s definition further, it contains two premises. One is the social contract between businesspeople and stakeholders. When businesspeople had rights to pursue economic advantage, they were exposed to demands and pressures from society (Messner, 2009). The other concerns businesspeople's ability to meet the required precondition of their business activities. Corporations should not only be aware of the responsibility they need to take but also evaluate whether they are capable of dealing with the consequences of their social behaviours. Having, for example, sewage treatment technology would indicate such.

Following Bowen (1953), organisational theorists showed interest in CSR and developed relevant organisational theories thereafter such as social contract theory, stakeholder theory and moral agent theory (Ghobadian et al., 2015). Nevertheless, even though the academic community drew attention to CSR, scant concrete organisational CSR practice was reported in the 1950s. This altered significantly in the 1960s and 1970s, when both academic and practical CSR developed considerably. More prominent CSR thinkers contributed to the literature by refining and expanding Bowen`s ideas (Frederick, 1960). I viewed this as a period of CSR formalisation.

Researchers drew attention to the ways concrete social and environmental problems could be solved in an organisation (Frederick, 1960). They argued that the essence of CSR involved encouraging businesspersons to think more broadly and longer term rather with narrow and short-term perspectives, as this shift could not only bring social betterment but also meet corporate financial needs. However, in a capitalist society it was difficult to persuade even a small group of managers to consider ostensibly non-profitable projects without enacting and enforcing coercive rules and regulations (Carroll, 2008). Without these, the argument was that even when corporations do

conduct CSR-related activities they are choosing and implementing them carefully for their own particular motives; that is, they are merely using CSR as a means of profit-making and for greenwashing.

Another interesting academic development was the realisation of CSR contextualisation (Heald, 1970), which basically understood how CSR's core values differ across time and space. Heald argued that real CSR practitioners could provide more vivid and rigorous definitions of CSR than researchers did. Indeed, CSR theories seem fragile and meaningless unless they are backed up by social facts and practices, and those in the field can offer much in this regard. Also, although efforts were being made to emphasise the importance of social and environmental responsibilities, theorists seemingly prioritised only economic responsibility and profitability (Johnson 1971; Frederick, 1960). What emerged from all this, then, is that practitioners` perceptions of CSR were worthy of much more academic attention.

On a practical level, unlike the theorists, who generally viewed profit as the ends of a business (Johnson 1971; Frederick, 1960), CSR practitioners were more active and radical (Carroll, 2008) as they instead put social satisfaction as the businesses' top priority. They argued that the self-interests of shareholders were not significant as the businessmen should bear full responsibility for the society and environment. It would be better, in their view, for a businessperson to be a social contributor rather than a private profit maker. In this sense, practitioners and theorists had totally different viewpoints regarding the core of CSR in the 1960s and 1970s.

With the development of transnational enterprises alongside pressure for social and environmental protections from markets, CSR gradually became a global concept in the 1980s. We had not witnessed any tremendous advance in terms of definitions of

and frameworks for CSR, but organisational researchers from subjects such as the economy, management and accounting started engaging in the empirical study of CSR practices, especially in transnational enterprises (Carroll, 2008). For example, the top managers of Western headquarters played an important role in initiating CSR programmes into corporate governance and diffusing CSR ideology from the top down to subordinates throughout the world such as subordinates in Asia. CSR theorists such as Wood et al. (2006) and Berthoin and Sobczak (2004) drew attention to the topic of global CSR and global business citizenship. They suggested that managers should focus not only on responsibility at the local or national levels but also on a global view for stakeholders in other countries. For example, vulnerability and poverty were no longer a local topic for a specific nation or a region. More global institutions such as the WHO should be constructed and responsible for solving the social and environmental problems prevailing throughout the world.

From 1980s onwards, the establishment of global CSR institutions, including GRI, and the development of CSR reporting guidelines such as G4 further spread the ideas of CSR and to a great extent reshaped CSR and CSRR practices in non-Western countries, including in China (Ghobadian et al., 2015).

5.2.2 Opening-up policy and CSR pressure from the global market

China's CSR derived from global pressure on Chinese companies that conducted overseas businesses in developed countries to be responsible for the social and environmental activities. These companies had already recognised the importance of CSR in the1980s after Deng `s 1978 new policy of opening up China to the outside world (Harvey, 1999). Prior to Premier Deng's ascension, a ten-year absence of CSR and business ethics in China prevailed because of Mao`s political movement called the

Cultural Revolution from 1966 to 1976. This Culture Revolution occurred during the government of Mao and his Maoism, which derived from Marxism-Leninism and Communism. Maoism applied Marxism-Leninism and Communism in China. To implement and enhance Maoism, Mao resisted all kinds of cultures and religions (Mao, 1939). Moreover, Mao treated capitalism as evil. Any capitalistic ideologies and practices were prohibited in China. Thus, Mao discouraged business and cultural exchange between China and the outside world, especially with Western capitalistic countries. This explains why CSR and CSR-related ethics and practices were absent under Mao`s rule (Berger, 2015).

The implementation of Maoism and communism was utopian and it eventually failed (Jin, 1999). Although Mao ended China`s colonialised era from 1840 to 1949, he suspended the importation of Western technologies into China. When Mao died in 1976, Deng took over Mao`s position. Deng learnt from Mao's failure and believed that the best driver of China's rise was the economy, with his top priority for economic development being pushing Chinese companies to join the global market. Thus, in 1978 Deng enacted his policy of reform and opening up. One year later, central government officially allowed Guangdong and Fujian provinces to implement special policies and flexible measures in their foreign economic activities, marking a historic step of such reform and opening up. Guangdong and Fujian became the "experimental provinces" in their business and cultural exchanges with the outside world. Deng said that this opening up to the outside world was about accelerating China`s modernisation and realising China`s great revitalisation as he said this policy fitted the characteristics of the times and the trend of globalisation. Thus, in China the opening-up policy was regarded as the most basic state policy that must be adhered to.

Deng`s opening-up policy provided Chinese companies with opportunities to communicate with global leading companies and facilitated the diffusion of Western business concepts such as CSR into China (Berger, 2015). However, it emphasised economic development too much and entirely overlooked the significance of corporate social and environmental impacts. Famous slogans under this policy include "let a few get rich first", "to get rich is glorious" and "never mind whether the cat is black or white, so long as it catches mice" (Berger, 2015: 114). These slogans reflect a strong political ideology wherein the Chinese government encouraged Chinese companies to focus on profitability without concern about social and environmental problems (Situ et al., 2020). As Western societies had had a good understanding and implementing of CSR and business ethics before the 1980s, Chinese companies had been criticised by Western customers for their ignorance of social and environmental issues such as human rights and air pollution (Zhang, 2017). Basically, to sell products at cheaper prices and win business competition, Chinese companies in those times produced products at the expense of social and environmental sustainability. This negative image led to increasing demands for transparency and CSR. Global suppliers and customers, especially from societies with much awareness of social and environmental ideas such as human rights, viewed CSR and CSRR as a mandatory requirement before cooperating with Chinese companies. Even nowadays, a lingering consequence of this is the still-evident stereotype of Chinese products being cheap and of bad quality.

In the 1990s, to satisfy global stakeholders Chinese companies did develop certain insights into and learnt from Western CSR (Berger, 2015), but they were incapable of fully understanding CSR and publishing CSR reports in the ways Western stakeholders expected. Consequently, in many extreme cases Chinese companies simply copied and pasted reports published by Western leading companies, even if they had not done

actually anything about CSR themselves, in what would be seen as a form of decoupling (Jin, 2019).

This situation changed thanks to the slight recovery of Confucianism in the 1990s after its ten-year suppression. A small number of Chinese businesspersons found the link between CSR and Confucianism. Confucian principles facilitated this diffusion of CSR at the Chinese organisational level as Confucian values such as benevolence supported the CSR ideas. After the Cultural Revolution, people who had been persecuted were released, which was a signal of the country returning to traditional Chinese cultures, including those of Confucianism, Taoism and Tibetan Buddhism. Even though Confucianism was no longer dominant like it was in Chinese feudal society for more than two thousand years, a group of intellectual youths, such as the CEO of Confucian company B, rekindled enthusiasm for Confucian wisdom (Zhang and Schwartz, 1997). Such change of Confucianism offered CSR a basic and necessary soil to grow and spread. This was the first time the global of CSR encountered the local of Confucianism at the national level.

The harmonious interaction between the global and the local occurred for two reasons. One was the similaritites between them. For example, the idea of the Confucian family and benevolence could be mobilised as the philosophical underpinning for the living conditions of the employee family. The other reason was the desire of Chinese companies to gain cultural and political legitimacy, which aligned with the Chinese idiom of "one stone, two birds". CSRR was able to meet the demands from both the global (stakeholders and customers) and the local (CCP, Xi, Confucian scholars and social expectations). This kind of encounter occurred only at national level because most companies that had entered the global market were state-owned enterprises and thus directly controlled by the central government. The slogan of "let a few get rich

first" indicated that only a few state-owned enterprises were economically successful while most of the local companies could not attract global capital. In other words, they did not meet the concepts of CSR and CSRR in the 1980s and 1990s (Zhang and Schwartz, 1997). The situation changed in the later 1990s and early 2000s when China joined the WTO and central government released formal CSR policies and guidance (Jin, 2019).

5.2.3 The development of Chinese CSR and CSRR regulations

In response to the global market's social and environmental pressures, Deng `s central government focused on developing CSR and CSR-related regulations in the later 1980s and early 1990s. Unsurprisingly, the first several CSR-related policies were designed for state-owned enterprises, and this was so for two reasons (Jin, 2019). First, state-owned enterprises are the lifeblood of China`s economy and influence the lives of most Chinese people. Second, most companies participating in the global market and cooperating with global partners at that time were state-owned enterprises so faced more pressure regarding CSR-related issues.

On 29 December 1993, the first Chinese *Company Law* was released. Although it did not explicitly mention or use the phrase CSR (Wang et al., 2018), it did refer to a couple of components of CSR, particularly regarding employees' rights (Berger, 2015). Specifically, the new employee regulation required companies to incorporate a representative or a spokesman so that employees could participate in decision-making procedures, especially regarding employees` wages, benefits and bonuses (Lin, 2010). It was a shift from an economic-based corporation strategy to a more human-based sustainable development strategy. In this sense, the Chinese government responded positively to the requirements of CSR and business ethics without losing sight of the

quest to become an economic power. One might further argue that being a better global citizen was also a way of achieving economic goals.

The *Company Law* version 1994 interestingly gave companies room to help themselves (Jin, 2019) by requiring them to go beyond specific laws and incorporate more voluntary and innovative ideas based on their own conditions. Arguably, corresponding consistent auditing work was not easily designed and implemented. In response to this lack of supervision, the central government called for local governments' help regarding its development of business ethics, asking them to participate in the decision-making process based on local conditions and hence conducting regular meetings to monitor the CSR implementation of local companies (Lin, 2010). By 2006 *Company Law* had been revised three times without explicitly mentioning the term CSR, though Article 5 of *Company Law 2006* said that in conducting business a Chinese company must comply with social morality and business ethics but also take relevant *social responsibility* (Lin, 2010).

As the Chinese central government raised awareness of CSR, the State-Owned Assets Supervision and Administration Commission of the State Council (SASAC) issued the Guide Opinion for the Social Responsibility Implementation (GOSRI) for state-owned enterprises controlled by the central government in January 2008,. With the homogenising force of globalised CSR standards such as the UN Global Compact, ISO 26000 and GRI/G4 guidance, the SASAC recognised the significance of developing CSR guidance within such a framework but also with "Chinese characteristics". Lin (2010: 74) explained that

> there are various definitions of CSR proposed by international
> organizations (e.g., UN and World Economic Forum), and the definitions
> share some common ideas but also have different emphases. The CSR

principles for the Chinese SOEs should be consistent with the international trend but also be compatible with the national and organizational reality in China.

Hence, the Guide Opinion and the raised awareness of the Chinese public set an important stage for the subsequent harmonious coexistence between global CSR standards and local variants in Confucian companies, as the next two analysis chapters will demonstrate.

Following *Company Law* and stakeholder demands for CSR information, governmental CSRR standards were published by the State Environmental Protection Administration in 2007, named Regulation on Environmental Information Disclosure (Jin, 2019). This new reporting guidance took effect in 2008. As the standards focused mainly on environmental problems such as air-pollution, the central government tested the credibility and feasibility of its new CSRR policy using stated-owned listed companies that manufactured air-polluting products (Shin, 2014; Lin, 2010). So the government's attention of CSR shifted from social issues to environmental issues.

The Shanghai Stock Exchange also issued its standards for the CSR of listed companies namely Guide on Environmental Information Disclosure and Notice on Strengthening Social Responsibility of Listed Companies. However, these standards were not mandatory CSRR requirements for companies listed on Shanghai Stock Exchange. As listed companies such as Confucian Company A were not forced to publish CSR reports, it is interesting to explore why Company A did so voluntarily, and Chapter 6 does this.

This Shanghai CSRR guidance had very similar structures and content as GRI/G4 guidance, including economic, social, environmental and governance categories (Shin,

2014). In 2015, to revise the CSRR regulations and encourage both listed companies and private family businesses to engage in CSRR practices, the Standardization Administration of China released the Chinese National Standard for Social Responsibility 36000, including GB/T 36000-2015 (Social Responsibility Guidance), GB/T 36001-2015 (Guidance on Social Responsibility Report Compilation) and GB/T 36002-2015 (Guidance on Classification of Social Responsibility Performance), based on previous global and local CSRR guidance, especially ISO 26000:2010 (Ke, 2015).

Notably, all Chinese CSRR guidance is not compulsorily enforced to listed or private enterprises. Central government and stock exchanges only send yearly emails suggesting that Chinese companies engage in CSRR practices. Up to 2018, only 11 out of 92 Chinese Confucian companies published CSR reports.

There was also no real CSR auditing service in China. The CSR reports Company A published contained an auditing letter at the end of each report, but these letters only comments on the CSR reports and did not verify whether the company really did what it said it had done. The so-called auditors did not even go to the sites before issuing the letters. Often, the audited companies sent a draft of their CSR reports to the auditors. Feedback would be returned to companies within a week. This was the whole so-called auditing process.

In sum, pressure from the global market brought the concept of CSR into China in the 1990s. Chinese companies initially imitated other companies' CSR practices without really having a deep understanding of CSR. After China joined the WTO, the Chinese government and stock exchanges issued voluntary CSR guidance to state-owned and listed companies. Relatively few acted on this accordingly at that time as they did not practise CSR nor produce suitable reports, but Chniese companies did gain knowledge about CSR engaged in report-writing practices in the 2010s.

5.3 The reawakening of Confucianism and Confucian business

5.3.1 The downplaying of Confucianism in pre-Xi Jingping times

From May 1966 to October 1976, Mao initiated the Cultural Revolution to support only Marxism-Leninism-Maoism and show contempt to all other cultures and religions. A vital saying during this movement was "criticize Lin, criticize Confucius", which was started in 1974 by the Gang of Four – Wang Hongwen, Zhang Chunqiao, Jiang Qing and Yao Wenyuan – and approved by Mao in the same year. Mao actually deemed this saying a political movement and saw it as being about eliminating Confucianism and feudalism. However, the Gang of Four labelled Zhou Enlai (Premier of the State Council) as "the Confucius of the Communist Party" and manipulated the movement to attack other revolutionaries of the older generation and seek for the right to control the Communist Party but finally failed. In this sense, Mao was the initiator while the Gang of Four the executor. Confucianism, Confucius and Confucian companies were victims of the war of power (Jin, 1999).

The change of Chinese leader ushered in fresh ideas and politics. In 1978, Deng reawakened Confucianism unofficially. Learning from the failure of Mao`s Cultural Revolution, Deng strongly advocated the policy of opening up to the world and released the older generation of revolutionary martyrs who were oppressed during the Cultural Revolution. Soon, traditional cultures such as Confucianism came back into the daily lives of the masses. Even if Deng did not officially support the reawakening of Confucianism and Confucian companies like Xi did, such re-emergence was happening. Confucian principles even returned to the textbooks of public education (Harvey, 1999), with such changes giving the CEOs of Confucian company B

opportunities to study Confucian books and show great understanding of and interest in Confucianism.

5.3.2 Reawakening and redefining Confucianism in the times of Xi Jinping

5.3.2.1 Motivations to reawaken and redefine

Because of Mao`s Cultural Revolution, China`s economy was going backwards. Consequently, in Deng`s times the top priority was initially mere survival but Deng wanted more. His opening-up policy was thus subsequently issued to welcome capitalism into China and thereby give Chinese state-owned enterprises opportunities for selling goods to the outside world. In Xi`s times, China has become the second-largest economy in the world as he deems economic development vitally important for the state. This is hard power, but China could become real China only if it reinforces soft power. The essence of China`s soft power is traditional cultures, including Confucianism, Taoism and Moism (Zhao and Sun, 2016). Among these cultures, Xi values Confucianism above all. According to the documents of CCP`s Eighteenth National Congress and Xi`s speech on "Confucianism: world peace and development" (Liu and Zhang, 2017), two main motivations for reawakening Confucianism are summarised as inner governance (Neisheng) and outer governance (Waiwang).

Neisheng (内圣) is a Confucian term meaning the emperor governing her/his inner country. Xi attempted to use Confucian wisdom for the betterment of the country but also more specifically to solve certain social problems inside China. There were two sub-motivations for this endeavour. The first was to solve an ethical problem. Chinese people, as Xi said, know what to do without knowing why they do it. After the opening-up policy, Chinese people became driven by the goal of making money, and China had

become a country filled with material desires at the cost of certain ethical principles. Xi believed that Confucianism could guide Chinese people to be more aware of not only what they do but also why they do it and to modify each accordingly. The intention was to develop more virtuous people who grew beyond their former selves who were solely or at least predominantly interested in such trappings, but this was in a more holistic approach rather than pursuing either at the expense of the other. For example, as you can see in the disclosure index in Appendix 6, the justifiable-profit principle is underlined in the CSR reports. Confucian companies say Xi`s justifiable-profit principle generally refers to making money b*ased on Confucian righteousness*, so these ways helped resolve the aforementioned ethical issue.

The second sub-motivation of reawakening Confucianism was to counteract cultural negligence by rebuilding cultural confidence, which concerns a nation`s affirmation of its traditional cultures and values (Zhao and Sun, 2016). Xi`s speech at Qufu particularly mentioned the importance of Confucianism (Liu and Zhang, 2017). Xi said Chinese people should be confident in the Chinese road, Chinese theory, Chinese institutions and, more importantly, Chinese cultures. For him, Chinese people should recognise their sense of Chinese identity and be confident in and extremely proud of being Chinese. This was deemed the best way to enhance China's soft power. In pre-Xi times, China dedicated herself to mimicking Western practices, and Western hegemonic cultures and ideologies reshaped Chinese people`s behaviours and mindset. What had happened involved a process whereby the Chinese became non-Chinese, or Westernised Chinese. For example, more and more young Chinese students studied and migrated to Western countries such as the USA, and Xi worried about the brain drain and the emotion of xenomania (Liu and Zhang, 2017). After 2012, Xi`s passion was for bringing the Chinese identity back and reinvigorating it. He insisted on Chinese people being Chinese, living in China, working for the CCP and other Chinese

people, and learning how Chinese traditions are glorious and enviable (Zhao and Sun, 2016). The policy of cultural confidence was issued as an attempt to reawaken the sleeping or even missing identity of being Chinese.

WaiWang (外王) is another Confucian term used to deal with international issues such as China-US relationship. There were also two sub-motivations. The first one was to contribute to the world sustainability. The main difference between Confucianism and Western cultures concerns their views on human-nature relations (Gallhofer, 2018). In Confucian cultures, humans are part of nature rather than dominators of nature. Xi said that sustainability was no longer a national topic, as countries have to deal with this difficult issue collaboratively. A key idea of Xi's is that Confucianism helps solve such issues and build a sustainable planet as the ultimate goal of Confucianism is to build a harmony. Xi seems to deem Confucianism superior to Western cultures in a way as he criticises the West of being lack of a holistic human-nature viewpoint while simultaneously trying to educate, direct and even govern the West with Confucian holism.

The second one was to improve China`s global status. Xi wanted to show the world and his own citizens that China`s success was not merely in the economic sphere but also in the cultural sphere. As he repeatedly mentioned, Chinese civilisation is one of the oldest in the world; also, Confucian culture ran through the whole history of Chinese civilisation (Liu and Zhang, 2017). Xi thus expected the value and significance of Confucianism to be recognised by the world (Li, 2016), though his ambition was to help China become a cultural and economic superpower.

To sum up this section, Xi reawakened Confucianism to "make China more Chinese, make Chinese people more Chinese". Capitalism was originally a Western game. To

win the game, China once became more like a Western country. This was not to Xi's liking or vision for his country, so he wanted to recall Chinese characteristics and reinvent Chineseness with the intention of advancing China and its people. Hence, he went about reawakening Confucianism.

As the "why" question has been answered, now let us proceed to describing how Xi reawakened and refined Confucianism and how refined Confucianism influences the development of Confucian businesses.

5.3.2.2 Step 1: Learn and retain the quintessence of traditional Confucianism

The first step of reawakening Confucianism involved learning and retaining traditional Confucian principles. For this, Xi emphasised five virtues, the idea of Yin-Yang, and the Confucian principles of He and harmony.

Xi said that five core virtues constitute the foundation of traditional Confucianism: Ren (benevolence), Yi (righteousness), Li (rituals), Zhi (wisdom) and Xin (faithfulness, also called sincerity) (Liu and Zhang, 2017). All other Confucian principles were constructed and have evolved based on these. Ren (benevolence) represents loving others – humans and non-human objects. Yi (righteousness) involves abiding by Confucian duties regardless of the outcome. Li (rituals) concerns Confucian social norms. Zhi (wisdom) refers to the knowledge that helps people make decisions. Xin (faithfulness) means to fulfil one`s promises and live up to one`s words (Wang and Juslin, 2009).

Yin and Yang respectively refer to the Universal Feminine and the Universal Masculine. Confucius explained Yin-Yang by saying that "all opposites are polar and

thus united, rather than logical and thus dualistic and separate" (Hines, 1992: 316). Xi used it to guide his diplomatic strategy, especially in US-China relations. While the US treated China as its biggest threat, Xi acknowledged that the US and China were different but argued that this did not mean they are unable to reconcile. More than this, it would be mutually advantageous for both countries to seek common ground, respect their differences and even work together on supranational (and perhaps other) issues. This is the only way forwards for world harmony and sustainability (Zhao and Sun, 2016).

Xi`s argument also reflects another Confucian term, that of He. Xi translated He into harmony, peace and coexistence (Li, 2016), but this term was also the ultimate aim of Confucianism. Confucius pursued a harmonious society; now, Xi uses Confucianism to build a harmonious world and a sustainable planet. To be more specific, it is about harmonisation between China and the rest of the world, the East and the West, male and female, human and non-human, tradition and modern, culture and other cultures, etc.

5.3.2.3 Step 2: Reinvent traditional Confucianism

In the second step, the Ministry of Education of the People's Republic of China (MOE) set up Confucian departments and institutions such as Institution of Chinese Confucian Business to make the past serve the present and to make the foreign serve China. Xi thought that some traditional Confucian ideas were problematic, so these had to be abandoned (example below). Also, Confucianism needed to incorporate modern values and meanings, which I see as a process of refining traditional Confucianism.

For instance, San Gang (three feudal principles), which Confucius proposed and is the foundation of Wu Lun, involves hierarchical relationship between the monarch and his subjects, father and son, and husband and wife. Wu Lun (five cardinal relationships), proposed by Mencius, a student of Confucius, extended the three relationships to five relationships by adding elder brother and younger brother along with friend and friend (Hofstede and Bond, 1988). Xi regarded San Gang and Wu Lun as evil practices of feudal society and the chief culprits that restrain the progress of China. So, Xi said the San Gang and Wu Chang should be abandoned.

However, I found that Confucian hierarchy remains evident in contemporary China. San Gang is deeply embedded in Confucian societies, and in these the government serves the role of father or monarch while Confucian companies act as his sons or subjects. I noticed a significant power gap between the government and Confucian companies. Although Chinese leaders in the last 70 years have been devoted to eradicating the representation of feudal society and building a democratic and fair social system, San Gang still permeates every aspect of Chinese society (Jin, 1999; Mao, 1939). For example, the CEO of Confucian Company B treated Xi as an emperor, while the central government in China remained powerful and unchallengeable. In both Company A and Company B, the employees treat the CEOs as an emperor whose order is treated as "imperial edict".

Xi also learned from foreign cultures and linked the foreign with Confucianism. In the beginning, some Confucian scholars refused to accept foreign ideas because doing so was seen as disrespectful to Confucian traditions. To persuade these scholars otherwise, Xi used a story about Confucius. He said Confucius established Confucianism by drawing on the strengths of hundreds of schools of thoughts in the Qin dynasty, and he added that Confucius also emphasised the importance of inclusiveness. Therefore,

the best way to respect tradition, Xi said, was to make tradition work for the present. After 2012, Confucian seminars and conferences such as Boao Confucian business forums were held to identify advanced foreign ideas and discuss these accordingly, including aspects such as how to integrate these ideas with traditional Confucian wisdom. In practice, the combination that happened with CSR and Confucian business is an example of such integration.

5.3.3 Redefining and promoting Confucian business

Xi`s new political ideology was embedded into various fields, including business. In particular, the MOE set up the Chinese Confucian Businessman Culture Research Association to study how traditional Confucian principles could be applied in modern business and management. Apart from conducting research, this association also invited big Chinese companies to implement its resultant research outcomes into practice. Confucian institutions such as the International Confederation of Confucianism, the Chinese Confucian institute and the Shandong Confucian Business Research Association were also established by Confucian enthusiasts, Confucian businesspersons, Confucian scholars and local governments collaboratively.

Confucian business conferences and forums were held by central government and Confucian institutions to discuss the progress Confucian companies had made, the experiences companies had both had and learned from in practice, and the challenges companies were facing. Other non-Confucian companies were also invited to join these conferences and forums, with the view being that they could also contribute to the development of modern Confucian business. The most important two outlets for developing Confucian business were Boao Confucian business forums and Shandong Confucian business conferences. The Boao Confucian business forums were held in

2017 and 2019 by the China Confucius Foundation, the Chinese Yanhuang Culture Research Association, the Confucius Institute of China, the China Confucius Foundation Enterprise Confucianism Research Committee, the Chinese Yanhuang Culture Research Association of civilisation inheritance, the Chinese Confucius Institute, the Confucian Business Association and the Hainan government. The 2017 forum selected and ranked the top 103 Confucian entrepreneurs and top 108 Confucian companies, including ten level-1 companies (including Company A), 20 level-2 companies (including Company B) and 78 level-3 companies. Information about all these companies has been provided in Chapter 4, the methodology chapter. For this research, Company A and Company B will be analysed in the next two chapters respectively. Criteria for this ranking included three significant qualities: first, deep understanding of traditional Confucian teachings; second, good education and application of global business knowledge; third, the capability of combining Confucian principles and global business knowledge.

Shandong Confucian business conferences redefined the concept of Confucian business so as to distinguish the Confucian business between Xi's times and feudal society. During the conference, a representative of the central government defined a Confucian business as the organic combination of Confucianism (Ru, 儒) and Business (shang, 商), meaning Confucian entrepreneurs immersed themselves in Confucianism concepts such as benevolence (Ren, 仁) when running their business in the twenty-first century. This representative explained that Confucian business is neither simply copying Western business practices nor purely complying with traditional Confucian business skills. Central to current Confucian business, then, is the combination of Confucianism and Western elements. This Confucianism has thus been socially constructed and has changed from time to time. In Xi`s time, for example, Confucianism has been revised and redefined to satisfy his particular political needs.

Despite this, as discussed above, the central Confucian principles such as human-nature holism has been retained.

In terms of trading, Confucian companies are required to have different business ethics from their Western counterparts. First, faithfulness is the top priority, and two Confucian sayings in particular indicate the importance of this: "Xin Ju Ba Fang Shang" (faithfulness can attract customers from all over the world) and "Yi Nuo Qian Jin" (a promise is weightier than one thousand bars of gold). To build good *Guanxi* with both customers and its business partners, Confucian companies should thus conform to Confucian principle of faithfulness.

Another Confucian phrase concerning trading is "Gui He Shang Li" (value harmony, respect rituals) and "He Qi Sheng Cai" (harmony brings wealth). The representative said this is the main difference between Confucian and Western trading philosophies. Unlike Western companies, Confucian companies idealise cooperation rather than competition.

In terms of management, Confucian companies are governed by both Western management skills and Confucian principles. As Confucius said, "Dao Zhi Yi Zheng, Qi Zhi Yi Xing, Min Mian Er Wu Chi. Dao Zhi Yi De, Qi Zhi Yi Li, You Chi Qie Ge". This means that governing people with laws and punishment only makes people want to be free from punishment for their crimes but gives them no sense of shame; governing people with Confucian virtues such as righteousness makes people not only feel shame but also shows their submission. In Company B, the managers said that when they evaluate employees` performance they rely on Western management tools such as KPI and BSC but also Confucian principles such as benevolence and faithfulness. In this sense, they focus not only on what employees do but also who they

are. For example, a manager noted:

> The Confucian virtues are an important part of our evaluation system. If you have a good score in the BSC without being a virtuous person, you will be fired. There was an old Confucian saying that before you do things, you need to learn how to be a good person… our company is governed by both Western advanced technologies and Confucian virtues.
>
> (Interviewee 40, Manager of President Office)

Another Confucian management concept is "Yi Ren Wei Ben" (put people first). Although Confucian companies value talent and emphasises talent recruitment and management, they generally prefer those who have had foreign study experiences. Nevertheless, they also ask employees to learn Confucian virtues to enhance their self-cultivation, as they tend to care for employees` physical and psychological health and see this as an important part of such overall well-being. As a manager said:

> Benevolence is the soul of Confucianism. I love our employees. I care for their emotions. We are dedicated to creating a good working environment, making them feel like working in a family with family members. I also spend my own time to take care of employees' psychological health. For example, if a employee's parent pass away, I would have a dinner and accompany with her/him. S/he is also allowed to be on leave because people are more important than work.
>
> (Interviewee 37, Junior Manager of Branding Department)

After defining Confucian business, the second task of promoting Confucian business was to improve the social status of Confucian businesses both in China and in the world. In a Confucian society, the ranking of social status of various occupations were scholar, farmer, artisan and merchant, respectively, from highest to lowest. On such statuses, the highest scholars who passed imperial examinations were appointed by the monarch. After this, agriculture was the foundation of feudal society and most gods of Confucian culture relate to agriculture such as the god of Land, the god of Rain and

the god of harvest. Next, an artisan was often regarded as an uneducated, uncourteous person of low social class. While a merchant represented a vicious, pedantic and treacherous person who is rather evil so is frowned on by the rest of Confucian society. Even now, in China, the social status of a businessperson remains relatively low, and the wide power gap between government and companies is still obvious, though notably such a broad divide is only for certain standard companies. When companies become Confucian companies, this gap narrows as these companies are not merely made in China but created by China. The public is proud of this as it shows how China has its own business model that is on a par with some of the best Western business models, and hence this increases the social status of Confucian companies in the world. Furthermore, the continuing reinvigoration of Confucianism means the social status of a Confucian business has enhanced even more both in China and in the world.

Indeed, Confucian business became respected around the world in various other ways as well, improving its global status even further. For instance, central government invited CEOs of global leading companies to join Confucian conferences and forums. Also, stories of Confucian business were reported on the China Global Television Network (CGTN), and these stories attracted global audiences and improved both the visibility and global awareness of Confucian business worldwide.

In short, Confucian business was about linking Confucian principles with modern business and management technologies then mobilising Confucianism as the philosophical underpinnings for business activities to distinguish Chinese companies from others and thus help reinvent the new Chineseness. However, this is the official story. What I actually I found was that the government is more concerned with what the companies are called rather than what they do, and there are far from stringent requirements to attain such a desirable moniker. For instance, companies do not need

to pass any exams nor meet strict criteria to become a Confucian business, and the government can simply label a company a Confucian company if it so desired. Even the central government encouraged Chinese leading companies to label themselves a Confucian business. There are therefore two types of Confucian businesses in Xi`s period: a governmental-labelled Confucian business and a self-labelled Confucian business. For example, Company A was passively labelled by the government without being informed. In contrast, Company B became a Confucian business long before Xi`s time, though later on it was also officially labelled so by the government. Once Confucian companies are redefined, promoted and popularised, the political purpose is achieved. Whether these companies engage in business with Confucian principles is not the government`s concern.

Some other leading Chinese companies have also been compelled to wear the label of a Confucian company. For example, the Confucian business conferences and forums organised by the central government labelled the leading companies such as Alibaba as Confucian companies. To label globally well-known companies as Confucian companies is the quickest, simplest route for business propaganda. Whether the companies put Confucianism into their practices is not a government concern. In other words, in this regard the government is primarily engaged in propaganda.

5.3.4 Consistance between Confucianism and CSR

Confucianism and CSR are similar in several aspects. First, Confucian philosophy and CSR are all constructed when the world are facing ethical, economic, political and other social, and environmental issues (Liu, 2008). Confucius created Confucianism because he saw people and environment suffered because of war. That is why the foundational principles of Confucianism were love, peace and harmony. Confucius

teaches Confucian believers to love their parents, love their children, love their friends, neighbours, and even strangers. He wants to build a harmonious and peaceful world. Similarly, CSR is proposed when some Western business theorists find the businesspersons maximise their profitability without caring about the violation of human rights and environmental degradation (Carroll, 2008). In essense, both Confucian scholars and CSR theorists are actually looking forward to creating and maintaining a balanced world.

Education is highlighted by Confucianism and CSR. Education is used to cultivate businesspersons' personalities and raise their awareness of social and environmental issues. In Confucianism, education is related to five virtues: Ren (benevolence), Yi (righteousness), Li (rituals), Zhi (wisdom) and Xin (faithfulness). Chuang (2005) argues that Ren as the fundamental virtue refers to loving others, aligned with the notion of reciprocity. In line with Chuang (2005), Zhao and Roper (2011) see Ren as the foundation of social interaction. They go on to note that the central issue of governing a Confucian organisation is to understand and build a reciprocal relationship (Guanxi) between employers and employees as well as organisation and external stakeholders. Similarly, CSR also emphasise the consideration of external stakeholders. While shareholder theory focuses merely on the relationship between company and shareholders, stakeholder theory, as the pillar of CSR, shifts attention to wider stakeholders such as community members, family members, environmentalists, public officials, and customers. Stakeholder theory suggests that company should be responsible for satisfying shareholders' interests without damaging the reciprocal relationship between company and other stakeholders.

The second Confucian virtue Yi encourages honesty, righteousness, loyalty, and altruism (Lau, 1979). Hsu (2007) argues that Yi emphasises mutual profitableness and

the limitation of self-interest. Profit and self-interest are profane in Confucianism and thus prohibited. However, Confucius discusses the relationship between Yi and profit in the book of *The Analects of Confucius*. He says the Yi is the precondition for profit, which means corporate behaviours should comply with honesty, righteousness, loyalty, and altruism. In other words, pursuing profit and self-interest is allowed as long as it does not disobey Yi. In modern China, profit and self-interest even have sacred characteristics. A Confucian scholar explains that:

> Two thousand years ago, Confucianism did not encourage economy because capitalism was not prevailing. But now, we should accept and respect the change of the world. Every country, every company and every person are living in a capitalistic world. Resisting economic development is a stupid and unrealistic idea. So, many Confucian scholars emphasise that Confucianism should also be re-developed and revised to make it suitable for our current needs. (Interviewee 29, Fudan university scholar)

Liu (2008) has a similar argument that Confucianism should keep pace with times. He notes that capitalism is not totally against Confucianism in modern China. The Confucian virtue of Yi is not the obstacle of companies' economic development. He believes that practicing Yi will be beneficial to develop a healthy and sustainable economy. The CSR and stakeholder theories are also not against shareholders' profit-making. In contrast, shareholders are an important part of stakeholders. Shareholders' interests should be protected as well. What CSR and stakeholder theories discourage is breaking the balance between shareholders and other stakeholder and overemphasising profitability maximisation in companies.

Li is understood as norms and rituals of society (Zhao and Roper, 2011). Confucius uses the rituals of Zhou State to define the boundaries of proper and improper behavious and worldviews (Lau, 1979). Originally, Zhou rituals are associated with

some sacrificial activities such as worship heaven by emperor. The cultural revolution (1966-1976) has abandoned these activities and condemned these activities as evil and profane. In Xi's times, rituals mainly refer to social etiquettes such as handshake, greeting others, and respecting the old and cherishing the young. When CSR is imported into China, business rituals are extended. A senior manager of finance department notes:

> The CSR concept of working environment gives new meaning to the Confucian concept of ritual. For example, working environment is associated with our sitting and standing positions, the way of speaking, the language we use in the offices. These are modern rituals that we learn from the Western concept of CSR. (Interviewee 10, senior manager of finance department)

Therefore, when adoping and adapting CSR into Confucian society, the traditional Confucian principle is also affected. Some outdated rituals are abandoned, and some new rituals are inserted after Chinese companies, politicians and scholars learn from Western ideas and practices such as CSR and CSRR. This phenomenon reflects Robertson's notion of global-local interpenetration and interfacilitation.

Zhi as the fourth virtue can be simply translated into wisdom. Mencius interprets Zhi as wisdom and ability to distinguish between right and wrong (Lau, 1979). Zhao and Roper (2011) understand Zhi has normative function in defining believers' social positions. A gentleman is required to has ability and wisdom to know her/his relationship with others such as employer/employee, parent/kid, and emperor/subject. This indicates that Zhi teaches believers to respect the Confucian hierarchy. CSR guidance and regulations have similar functions. They ask the companies to identify the key stakeholders who have rights to hold companies accountable. Kamla et al., (2012) and O'Dwyer B (2002) argue that the governments, shareholders,

environmentalists, and customers often actively participate in the companies' CSR practices. They engage with the companies by telling what problems they want to address, what information they need and their suggestions in coping with the problems.

The fifth virtue Xin refers to faithfulness. Lu (2001) interprets Xin as a deep sense of moral truth that entails moral consistency, coherence, and completeness. It builds an inter-trusting mechanism between believers and others. Similarly, CSR also forces companies to rigorously follow the social contract between companies and wider stakeholders. Therefore, the above five fundamental vitues of Confucianism are closely linked to CSR. As the evidence also suggests that Confucianism also keep pace with the times. In this process, CSR plays an important role supplementing and revising Confucianism. Inspired by CSR, Confucian scholars re-interpret Confucianism from modern perspectives. As discussed above, capitalism is no longer viewed as evil and profit-making is encouraged by Confucian scholars in Xi's times. Evidence in CSR reports of Confucian companies also supported this argument. As CSR and Confucianism are not mandatory, it thus provides a free space for companies to design and arrange their reporting practices. Carroll (2008) proposes a CSR reporting pyramid. Economic responsibility is the base layer. Building on it, social, environmental, and philanthropic responsibilities are second, third and fourth layers. The reports of Confucian companies strictly adhere to the pyramid. They view economic responsibility as the foundation of the rest of three responsibilities. But they also mention that their economic behaviours are all obeying the Confucian principle of Yi. More details about the reports will be showed in cases study chapters.

5.4 Conclusion

This chapter has elaborated on how Chinese politics influenced the development of CSR and Confucianism. In the 1978, Deng opened China`s national door to the outside world. Chinese companies started learning Western business technologies and practices, such as CSR and CSRR, and they brought these into the Chinese market. In the three subsequent decades, China`s economy developed rapidly, though it did so in a process of becoming non-Chinese. After 2012, however, CCP reinvented Chineseness to make China more Chinese. The cultural confidence policy was issued to redefine and promote traditional cultures. And from this, things happened. Confucianism was mobilised as the philosophical underpinnings for corporate practices. Some companies were labelled as Confucian business to distinguish them from others in the promotion and drive for Chineseness. And Western knowledge and Confucian wisdom shaped Chinese corporate practices simultaneously and harmoniously. In contrast to preceding times, I saw this as a process of becoming Chinese.

This chapter has explored and analysed the political-cultural context in which Confucian companies operate. The noted political and cultural changes to a large extent guide and direct corporate practices. The next two chapters articulate how Confucian companies reproduced CSRR as glocalised practices by integrating global CSR and local Confucianism. Two cases, representing global-led glocalisation and local-led glocalisation, are discussed in Chapter 6 and Chapter 7, respectively.

Chapter 6 — The global-led glocalisation

6.1 Introduction

This and next chapter articulate the implementations of CSR and CSRR in two Confucian companies separately. In relation to the theory, methodology and context chapters and how they showed that Company A and Company B represent two opposite directions of the process of being globalised, this analysis chapter will elaborate on the first type of glocalisation: the global-led glocalisation.

The chapter is structured as follows. It initially considers the establishment of Company A and its growth as a global company (6.2). Section 6.3 is about encountering the universalism of CSR and CSRR, while Section 6.4 is about encountering the particularism of Confucianism. In Section 6.5, the analysis centres on adapting the universalism to the particularism. The penultimate section (6.6) analyses Confucian Company A's perceptions and motivations regarding the glocalisation of the global-led Company A before Section 6.7 concludes the chapter.

6.2 The establishment of Company A

The predecessor of Company A was Qingdao General Refrigerator General Factory, established in 1984, and its offering was authorised by the Qingdao Branch of the People's Bank of China on 16 December 1988, which was officially authorised by

Qing Ti Gai No. 3 from the Qingdao Municipal Reform Commission on 24 March 1989, with the intention being to establish a joint-stock limited company through targeted fundraising based on the reorganisation of the Qingdao Refrigerator General Factory (Cao, 2018). At that time, Company A had a close relationship with the Qingdao local government because its CEO was still working for the government and the CCP. In return, the local government set itself a goal of helping Company A become the greatest white-goods company in the world. Two interviewees gave more details about this reciprocal relationship:

> We have a nice Guanxi with the government. We really appreciate that some officials take very good care of us. Our company is the economic pillar of this City. In the 1980s, our city aimed to become an international city. So, the local government needed some globally famous companies. They chose us and helped us to get some big orders and funding. Now our company is one of the top 500 in the world.
>
> (Interviewee 6, Junior Manager of HR Department)

> In the 1980s, the only purpose of running a business was making profit. Deng Xiaoping opened the door, giving Chinese and foreign companies opportunities for exchange. That was the historical context of our company being established. I still remembered that out city, as a coastal city, was suggested by Deng to build an international city. Apparently, an international city should have many big companies. Our company was selected to be a "training target". It meant we got a lot of resources from the government.
>
> (Interviewee 7, Junior Manager of Securities Sales Department)

These statements indicate that Company A became an economically successful company largely because of local-government support. Problems resulted though, as employees were not well educated and product quality was poor. There was also no systematic management knowledge or skills (Cao, 2018). The CEO thus worried that the company's initial success would not last long. To retain its economic development, then, the CEO decided to learn technological skills and management knowledge from

the West. Company A then imported products and recruited managers and workers from a German white-goods company. The CEO, accompanied by managers from the departments of products and finance, visited this German company. One of the managers recalled the scene in Germany.

> Honestly, all the managers who went to Germany were uneducated. It was our first time going abroad. Could you imagine the "visual impact"? We were all shocked by the German products, the people, their skin colours, and their language and culture. Then, our CEO told us that we must bring the good products and the company's technologies back to our company.
>
> (Interviewee 1, Chief Cultural Officer)

A salesman who had been working for Company A for more than 20 years and a manager of securities spoke highly of the German products and technologies:

> In the 1990s, no one could match our products [that we got from Germany]. Our sales had always been the best.
>
> (Interviewee 13, Salesman)

> I heard that the German managers were helpful and knowledgeable. They all had postgraduate qualifications in business or engineering. I never heard any Chinese get these certificates in the 1990s. They brought advanced global ideas and technologies to our company. In next few years, our employees were trained, and managers were also taught how to run a business in the late twentieth century. In Chinese words, it was the time for "widening our vision". Even in the present, our CEO still reminds us that nothing could stop us from learning from the West. Then you knew how the German experience impacted on our company.
>
> (Interviewee 7, Junior Manager of Securities Sales Department)

Cooperating with the German company evidently brought not only products and managers but also ideas and knowledge to Company A. The importation of products was the first step of Company A`s opening up to the global market. More importantly,

the CEO realised the knowledge and ideology differences between China and the West and made decisions accordingly in considering these. To become a bigger company, Company A thus learnt business and management knowledge from the West in a decision that laid the foundations for the company's subsequent encounter with CSR and CSRR.

6.3 Encountering the universalism of CSRR

6.3.1 Conforming to national CSRR regulations

For Chinese people, although the opening-up policy helped boost China's economy many nevertheless also criticised this policy. For Deng, economic success was so important that ecological and ethical issues were of no concern. Researchers in various disciplines of environment and business ethics argued that this form of economic success would not last long (Ling, 2018). In the 2000s, CSR became a hot topic in Western schools (Ip, 2011). At the same time, the Chinese central government realised that unthoughtful profit maximisation engendered unexpected negative impacts on society and the environment, which would damage the image of Chinese companies, slow down its economic growth and even perhaps reverse some of the advantages it has made. Thus, Deng's pure for-profitability business strategy could not aid long-term market improvements and system transformation. CSR was one of the lessons the Chinese government learnt from the West. In the 1990s and 2000s, the CCP drafted new reforms to establish a refined socialist market economy based on a Western system. As such, the revised Chinese *Company Law 1994* emphasised the importance of CSR and its various components, such as employee rights (Berger, 2015).

However, the new reform and legislation did not work very well initially. Most companies were still insisting on the priority being profitability maximisation, while a lack of auditing and supervising systems rendered the CSR practices invisible and fragile. Further diffusing the concepts of CSR and CSRR, the government arranged some companies to be the "sample company" so that other companies could be persuaded to imitate sample companies' behaviours. Nevertheless, Company A produced decoupled CSR practices as they had a conventional view that CSR was time- and money-consuming. In other words, they did not do what they said they world. As its Chief Cultural Officer stated:

> Despite our CEO wanting us to be a Westernised company, our employees could not fully accept the Western ideas. They thought that the main aim of a company was to make money. CSR seemed to be a time- and money-wasting action. And the CSR was not enforced. No specific laws or regulations forced us to do CSR. We did not give much attention to CSR in the 2000s, but we did not want to lose our government`s trust. We, to some extent, only did a "surface" job.
>
> <div align="right">(Interviewee 1, Chief Cultural Officer)</div>

This shows that Company A was aware of the global notion of CSR in the 2000s, but it did not put it into practice at that time. Further pressures from the government and the global market pushed Company A to engage in CSR and CSRR. In December 2001, China joined the WTO, which led to the Western notion of CSR being further integrated into the Chinese market. The WTO forced Chinese listed companies, including Company A, to adopt Western-style CSR policies. These policies were introduced for companies also because of the scandal regarding Chinese companies' lack of both transparency and accountability (Zhang, 2017). From the CCP's perspective, Chinese companies` bad CSR and CSRR performance had damaged the reputation of China as a leading economy (Berger, 2015). After 2001, these CSR and CSRR pressures from the central government, global institutions and company

partners pushed Company A into carefully undertaking CSR activities and publishing CSR reports. As Company A needed to keep a close *Guanxi* with the central and local governments, it became more sensitive to the new reform and certain laws, including the revised Chinese *Company Law 2005* and *Company Law 2006* and other unofficial documents. In 2008, Company A became one of the first generations of Chinese companies to publish CSR reports.

As no previous Chinese companies had experience of embarking on CSR and CSRR, this was a pioneering government-oriented task for leading companies such as Company A, which were chosen because they more likely possessed enough economic and human resources to deal with the inevitable upcoming challenges. Interviewees regarded Company A's response to the new CSR pressure as a tough, long and complicated process:

> Corporate Social Responsibility, to be fair, is not a new concept for us. Company Law 2006 explicitly highlights the importance of CSR and CSRR. I had to explain that the central government controlled most of the resources and the right to "save or kill". Our CEO said the best and only way to survive was to build and keep a good Guanxi with the government, no matter whether the government made a right decision or a wrong one.
> (Interviewee 7, Junior Manager of Securities Sales Department)

In China, then, the government had the authority to terminate a company's operations, so as alluded to here it basically held the right to kill a company. In this case, when the government wanted to initiate the new CSR and CSRR laws and regulations, Company A was compelled to obey, even if the regulations merely "encouraged" companies to engage in CSR and CSRR. As this interviewee noted, Company A had to "keep a good Guanxi with the government". Thus, the powerful central government played an

important role in "facilitating" Company A`s encounter with global CSR and CSRR practices, as further evidence indicates.

> I have been working for this company for more than twenty years. I know what happened when the employees for the first time heard the new governmental arrangement. I was a young graduate, and I knew nothing about the notions, but we had to follow the governmental arrangement.
>
> (Interviewee 1, Chief Cultural Officer)

> Nothing good can come from going against the government in China. After joining the WTO, the central government faced CSR pressures from the global market. That was why local CSR regulations were revised. If we did not respond to the new CSR regulations, our Guanxi with the government would be damaged. As we needed resources from the government, the voluntary CSR regulation then in effect became mandatory for Company A.
>
> (Interviewee 25, Tsinghua University Scholar)

For the employees of Company A, learning the new Western notions of CSR and CSRR was not easy. Nevertheless, in order keep a good *Guanxi* with the central and local governments, Company A attached great importance to the construction of CSR and CSRR. Hence, this finding suggests that it is hard for Company A to put the global notions into practices without fitting them into local context.

Company A published its first CSR report in 2008 after new CSR regulations were issued. However, the government asked Company A to engage in CSR and CSRR practices without guiding and informing it how to do so. This was why Company A, in the early stages of these changes, simply equated good product quality with CSR. As an interviewee explained:

> Product quality had always been the core of our CSR activities since our first CSR report was issued in 2008. In the 2010s, big companies preferred

> selling their goods to other countries while small companies tended to sell products to Chinese customers at a cheaper price but with poor quality. Our CEO was confused and wondered, "Do Chinese people only deserve defective goods just because our country is not strong enough?" Then the CEO said, "This attitude is ridiculous. We will produce eligible and equal goods and provide services for all Chinese as well as foreign customers."
>
> <div align="right">(Interviewee 16, Worker of Finance Department)</div>

The CEO reveals how product quality was the central feature of the company's CSR activities. He also seems fiercely patriotic in his call for equal treatment of Chinese and foreign customers, perhaps mainly because he was a CCP member and as such had to listen to Party commands and work for the Chinese people wholeheartedly. His patriotic passion was also stimulated when the cultural confidence policy was issued in 2012, as examined later. Besides governmental intervention, the Shanghai Stock Exchange and Western investors from the global market also facilitated Company A`s CSR and CSRR activities.

6.3.2 Pressures from the Shanghai Stock Exchange and Western investors and customers

Foreign customers, suppliers and investors required Chinese companies that conduct overseas business to embark on CSR and publish CSR reports regularly and transparently. Company A was fully implemented with Western business ideologies such as the "customer is god" because of the aforementioned German company's influence. So when its current and potential global customers and investors expressed their expectations regarding publishing CSRR reports on the Shanghai Stock Exchange, Company A gave them a quick response to satisfy current and potential customers and investors.

As Company A was a listed company facing pressure from global customers and investors, the CSR and CSRR documentation and verbal suggestion from the Shanghai Stock Exchange were carefully considered. The Exchange told us that a bigger company should be more responsible and accountable to a wider range of stakeholders, including not only local customers but also global investors. Therefore, we set up a new department of business culture and ethics to deal with CSR issues in 2006.

(Interviewee 9, Senior Manager of Securities Sales Department)

Keeping good *Guanxi* with the Shanghai Stock Exchange and global investors was therefore also vital for Company A. The manager on the Stock Exchange merely verbally encouraged Company A to pay attention to its CSR activities, and it took this verbal suggestion very carefully to avoid damaging its close relationship with various stakeholders.

Even if Company A`s first few CSR reports were of poor quality, the Shanghai Stock Exchange expressed satisfaction about the company's CSR practices and encouraged it to continue its CSR publications and even to play the leading role in this regard for other Chinese companies.

We had little knowledge about CSR and CSRR. But anyway, it seemed the managers in the Shanghai Stock Exchange and other foreign stakeholders were satisfied with our reports. To keey a Guanxi with them, we continued the reporting practices.

(Interviewee 7, Junior Manager of Securities Sales Department)

As a young participant in the global white-goods supply chain, Company A passively absorbed CSR because of the pressures and demands from local government and foreign stakeholders. When Company A received more positive feedback about its CSR reports, it realised that CSR practices could help it become competitive in the global market (Berger, 2015). CSR and CSRR were thus mobilised as tools for

extending the company's market scales and was no longer viewed simply as a mere a time- and money-consuming action.

> As we sold our product to the world, we had a lot of cooperation with global partners. Because of the negative stereotype of Chinese business ethics or CSR strategy, we were asked to prove why Company A was socially responsible. We needed their trust. That was a very important trigger for doing CSRR. When the global market was happy with our reports, I suddenly realised that CSRR was a tool to distinguish us from other Chinese "non-CSR" companies.
>
> (Interviewee 4, Senior Manager of Sales Department)

> A report said that publishing CSR reports regularly would impact on corporate revenue positively, so we paid extra attention to our CSR and CSRR.
>
> (Interviewee 9, Senior Manager of Securities Sales Department)

As Company A realised the importantce of CSR and CSRR, it began to imitate the reports of successful global companies. Despite their reports' structures also originally following global CSR standards, its imitations were limited as the company itself had little specific relevant information to include, so in its earliest CSR reports it instead focused mainly on product quality and good relationships with customers and the governments. The reports published in 2009 and 2010 in fact employed identical structures, starting with an introduction to Company A`s business circumstances and new technological developments followed by economic responsibility, environmental responsibility and social responsibility, and ending with CSRR auditing (Cheng, 2011). As noted, although these seemingly cover pertinent areas, they contained scant content and these areas mainly focused on the points noted above (product quality and good relationships). Only in 2011 did the reports become more abundant and diversified, and it did so partly because of broader changes.

> As you may know, the guidance also updates new principles and regulations. For example, GRI sends us GRI newsletters every month sharing recent cases regarding new insights explored on CSR practices. Since CSR and CSRR started attracting much attention in 2010s, more and more researchers have been willing to contribute to Chinese CSR development. The global CSRR model was subsequently localised. After learning from the global CSRR guidance for two years or so, our forms and content of CSRR changed, especially after 2010.
>
> (Interviewee 9, Senior Manager of Securities Sales Department)

Company A was clearly also influenced by global CSRR guidance. When Company A had little knowledge of what CSR and CSRR were, it improved the quality of CSR reports by imitating the global CSR and CSRR practices and following the global standards. This was a process of encountering global CSRR. Local elements were not evident in Company A`s first four reports, though this situation changed after 2012.

6.3.3 Communication with Western CSRR researchers

In order to improve the quality of CSR and CSRR, Company A proactively asked CSRR researchers for help. However, as only six companies published CSR reports in Shandong province in the later 2010s and most of these were real estate developers or chemical enterprises or so (Guo and Song, 2019), Company A did not find any knowledgeable CSR consultants in Chinese universities. Therefore, when its CEO went to Western universities in early 2020s to give a speech, he asked Western CSR researchers about their basic CSR philosophy and how to publish CSRR.

> CSR and CSRR were hot topics in Western universities, while Chinese business researchers preferred financial accounting as economic development was the priority among small and medium enterprises. However, the CEO of the Company was invited to give a speech in top-ranked universities in the West. He had regular discussions with Western CSR and CSRR researchers, and he was influenced by their advanced ideas.

> Therefore, Company A became the first and only company to publish CSRR in the white-goods industry in Qingdao.
>
> (Interviewee 9, Junior Manager of Securities Sales Department)

This manager of securities, who along with others was responsible for Company A's CSRR, accompanied the CEO on visits to top-ranked Western universities such as Harvard and Yale in 2012. The researchers in these universities willingly gave information about their CSR reports. The Western researchers knew that Chinese companies focused mainly on economic responsibilities, but on such visits, they encountered broader scopes and a key idea they learnt concerned the equal importance of economic, social and environmental responsibilities. The researchers encouraged the CEO and the managers to imitate the reports of global leading companies such as Microsoft, to do what they did and to report what they said. As a Senior Manager of securities said:

> I was advised to read the big companies` reports. I asked my friend to translate them into Chinese. We read the reports and we were surprised. These reports helped us to solve a lot of practical problems. We wanted to do CSR, but we did not know how. These reports really led the way.
>
> (Interviewee 9, Senior Manager of Securities Sales Department)

Thus, in Company A`s early CSR stage it to a large extent copied and imitated Western CSR knowledge and experience without this being localised or glocalised. Company A nevertheless soon recognised the significance and seriousness of CSR and CSRR for its business strategy, financial condition and international status. During this process, the CEO and managers were taught how to be a responsible social citizen for various wider stakeholders who the Company A had never cared about before.

6.4 Encountering the particularism of Confucianism

6.4.1 Central government's promotion of Confucianism and Confucian companies

In 2012, the eighteenth National Congress of the Communist Party of China proposed a concept of "cultural confidence". In respond accordingly, leading transnational enterprises adapted to the local Confucian context (Wang, 2017). In 2016, on the 95th anniversary of the Founding of the Party, Xi further pointed out that cultural confidence should become more fundamental, broader and deeper. Xi repeatedly highlighted cultural confidence as the best way of promoting Chinese cultural development. Xi said that,

> As the lifeblood of the Chinese national spirit, the socialist values should absorb the nutrients from traditional Chinese cultures. This cultural confidence could make the Chinese stand tall in the complex global context. Only the cultural confidence can help us to get higher institutional confidence, theoretical confidence and pathway confidence […] China should follow the path of socialism, be confident in our institutions and theories which are suitable for our situation. In the final analysis, the cultural confidence is the foundation.
>
> (Wang, 2017: 1)

Chinese central government, led by Xi, intended to make China great again, and his cultural confidence policy was about making Chinese companies more Chinese, or in the present researcher's terms it is a process of reinventing Chineseness. In the 1990s and 2000s, Chinese companies simply copied Western business models in a process of becoming like Western companies, or non-Chinese companies. Xi wanted China to become more Chinese. For him, Chinese people should be proud of being Chinese and be confident in their Chinese traditional cultures such as Confucianism.

Xi also went to Qufu where the tomb of Confucius is located, and he has given many speeches to share his insights regarding Confucian values. Honoured as the spokesman for Confucianism after the establishment of the People's Republic of China in 1949, he has been the person reawakening this sleeping cultural giant as he has lofty ideas regarding it. Indeed, he contends that Confucianism is the treasure-house that can solve human suffering (Li, 2016). Despite this, he still proposes that Confucian followers should respect other cultures, maintain the multiformity of local and global cultures, and learn from other cultures. Inversely, he has also indicated that global companies can gain certain philosophical insights from Confucianism. Letting the world know what Confucianism is and bringing the global ideologies back to the Confucian context to make Confucianism more suitable for twenty-first century are thus the two goals for such leading companies as Company A. In line with Xi`s words, Confucian scholars also emphasised that the core Confucian principle is "time", referring to developing with changing times. Ip (2011) says the essential ideology of Confucianism remains unchanged in the last two thousand years plus. However, translations, interpretations and practices have changed all the time. And they have done so again under Xi's rule, as Confucianism has been enriched by ideas from other cultures for Xi`s own political purposes such as making Confucianism suitable for the twenty-first century.

The concept of a Confucian company was also redefined by the central government, as Confucian companies are now required to combine Chinese philosophy with Western skills, mobilising Confucianism as the philosophical underpinnings for Western business practices. This is so for Company A, whose CEO was inspired by Xi`s speech and thoughts on Confucianism and Confucian companies so subsequently focused on the corporate Confucian cultural construct to meet Xi's expectations.

> In weekly meetings, the CEO suggested that Company A was located on the land where Confucius used to live. Company A had to be responsible for the inheritance of Confucianism. It was an ineluctable heavy burden. We should pay closer attention to it.
>
> (Interviewee 1, Chief Cultural Officer)

In 2013, the CEO also had personal meetings with public officials from the central government. As Company A was one of the biggest companies in Shandong province, the government recommended it to be the "sample Confucian company" of this area. The CEO relayed desired consequent changes in Company A, as managers were asked to read Confucian teachings and to figure out a way of linking Western business skills with Confucianism.

> Our CEO told us that the central government gave us a task to embed Confucian cultures into our business. We knew what the old Confucian teachings were, but the problem was that these teachings seemed to have no relation with modern business and management. To complete the government`s task, we had to re-read the Confucian books again and again. We also read the stories of Zigong, who was the father of Confucian business, to get some ideas.
>
> (Interviewee 6, Junior Manager of HR Department)

Merely reading traditional Confucian books was not enough to meet the government`s needs as the central government attempted to redefine Confucianism by incorporating the quintessence of other cultures and religions such as Taoism (a traditional Chinese culture), Moism (a traditional Chinese culture) and Buddhism into Confucianism. However, a problem facing the Confucian companies was that the central government only appointed them to be a Confucian company without showing them how to become one. Understanding which principles and which ideas they had to learn from became a task that the Confucian companies had to deal with alone. Nevertheless, with wide reading and research came dual understanding from Confucianism and beyond

Confucianism in both positive and negative ways about each. As the company's Chief

Financial Officer said to me:

> I read books of Taoism, Buddhism, Moism and some foreign books about business ethics such as Kant. I found it interesting that some Western ideas were more suitable for the twenty-first century while some traditional Confucian principles should be abandoned.
>
> (Interviewee 2, Chief Financial Officer)

He clearly learned from both local and global cultures. In this sense, it was a process of refining Confucianism in accordance with global ideologies whereby local Confucianism was supplemented and reinforced by global ideas. This "open-minded" Confucianism was more capable of embracing global business practices such as CSR accounting.

6.4.2 Communications with local Confucian scholars

After Company A's CEO engaged in and promoted the study of Confucianism, the next task involved understanding how to become a Confucian business. The key point of being a Confucian company is not whether the CEO is an expert in traditional Confucian teachings; it instead concerns combining Confucianism and modern business systems or, in other words, harmonising global technologies and local Confucian wisdom, as the central government required. In this sense, while the Western management system directed how to manage a modern company, Confucianism as a management tool guided employees on becoming a virtuous person. Company A sought to enact a twofold governing system, so local Confucian scholars helped it identify the "bonding point" between Confucianism and the Western

management system. Company A's Chief Cultural Officer talked about one visit he made to such a scholar:

> I went to the university and had a meeting with Professor Yu. He said that Confucianism could be revised and re-translated to meet our needs. He gave us an example, which was insightful: in ancient China, the monarch controlled his territory with Confucian principles. In Ke Ju [an examination to become a public official], whether students had a good understanding of Confucian values was the only criteria. In other words, they did not use scientific management tools like what we have today, but it could be efficient and helpful to combine revised Confucianism and modern Western technologies. The former guides the mind while the latter guide behaviours.
>
> (Interviewee 1, Chief Cultural Officer)

Following cultural confidence policy, some Confucian scholars, including this one cited above and those mentioned below, studied how to conflate Confucianism and Western business practices. In so doing, some historical stories were retold, and traditional philosophy was given new interpretations. The Chief Cultural Officer invited such scholars to come in and teach the company's managers about being a Confucian company.

> The first time we heard about the notion of a Confucian company was a lecture regarding the history of Confucian businesspersons and the nature of traditional Confucian business. It was interesting to see that the old stories could still teach us something. What impressed me the most was that faithfulness was the key value in Confucianism. I then put this idea into my works.
>
> (Interviewee 8, Junior Manager of Technology Department)

This manager particularly absorbed and put into practice the Confucian principle of faithfulness she learnt more about from scholars. In glocalisation terms, this is the universalisation of particularism and involves "the extensive diffusion of the idea that

there was virtually no limit to particularity, to uniqueness, to difference, and to otherness" (Robertson, 1992: 102). In other words, universalism can take in particularism. Particular Confucian principles therefore reinforced universal management technologies and practices.

Also, the Qingdao government held local Confucian conferences to which Company A managers were invited to share their experiences. Other small companies copied Company A`s Confucian business model, as an interviewee noted:

> The Qingdao government invited me to the conference. I listened to the CEO`s speech. Some Confucian scholars also told us how to be a Confucian company. I was thinking Company A`s model could also be applied to my company but needed some refinement.
>
> (Interviewee 25, Partner)

The concept of a Confucian business was diffused into the partner`s company. In China, both big and small companies were keen to seek political-cultural legitimacy and copying Company A`s model was a much more efficient way of doing this than creating one's own framework. Nevertheless, when he brought the Confucian model into his company, it still required refinement and alterations to suit the company's specific business situation. The Partner continued:

> We are very free to do so [be a Confucian company]. It seemed that the government only wanted us to change our identity from a modern company to a modern Confucian company. Once we left the conference, no one cared about whether we really put the Confucian ideologies into practices, so we could do whatever we wanted without being audited or punished.
>
> (Interviewee 25, Partner)

For these companies, there are neither management tools such as BSC nor specific evaluations for a Confucian company. For the government, the most important task is to convince the Chinese companies to label themselves as Confucian companies. Company A and the above partner company did indeed implement the Confucian model, but beyond incorporating the concept, which is clearly key, actually doing this in practice is not something that concerns the government.

6.5 Adapting the universalism to the particularism

6.5.1 A glocalised business model and Company A's strategy

With the process of glocalistion in the last three decades, Company A have framed its own business model and strategy based on its experiences of adapting Western practices into the Confucian context. This glocalised business model and strategy determines the CSR and CSRR practices.

The CEO of Company A was influenced by Peter F. Drucker`s management theories, including decentralising authority and giving employees opportunities to learn. From Company A`s point of view, its main task involved creating customer and employee values (Cao, 2018). It did this by creating a "*Rendanheyi*" model, which contains ideas from the West and Confucianism as a glocalised practice (Cruz et al., 2011; Robertson, 1995).

The CEO says the "*Rendanheyi*" model can be separately understood. "Ren" refers to entrepreneurs. In Company A, the most popular slogan is "everyone is a CEO", so every employee is regarded as an entrepreneur. "Dan" concerns customer value, which translates to "orders". "Heyi" was often used by Confucius in his book *The Analects*

of Confucius and concerns a comprehensive consideration and combination of entrepreneurs` and customers` value creations. It is also simply understood by Confucian scholars as a process whereby these creations "mutually reinforce and neutralize each other like the relationship between Yin and Yang" (Interviewee 36, Fudan University scholar). Thus, the *Rendanheyi* model is about the way entrepreneurs created Company A`s value by creating value for their customers as, in return, the entrepreneur`s value is increased.

Peng et al., (2016) wrote a book after an interview with the CEO of Company A in which he discussed the nature of *Rendanheyi* and argued that "Heyi" is the shining point of "Company A`s model". "Heyi" is about unifying not only the values of customers and Company A but also Western and Eastern ideas. For Peng et al., it is a process of reshaping Western ideas such as CSR and CSRR in a way that fits the Western into the Eastern Confucian context. Accordingly, the global-local interpenetration and complementation are the essence of the *Rendanheyi* model.

To further refine Company A's *Rendanheyi* model, the CEO invited international researchers, including CSR researchers, from top-ranked business schools to visit Company A University, as Figure 1 and Figure 2 show. To differentiate Confucian and non-Confucian companies, Company A built the university in a traditional Chinese architectural style. Notably, this university is not a public university: it is used to train the company's own employees. For example, trainees have to finish three-months of lessons and pass exams before going into the workplaces.

Figure 1: Company A University

Source: Company A, CSR Report, 2017

Figure 2: International meeting in Company A University

Source: Company A, CSR Report, 2017

Having explored the broader, abstract business strategy and model, we can analyse the process of CSR glocalisation.

6.5.2 Facilitated adoption and adaptation of particularism

With the aid of local government and global investors, Company A became one of the most financially successful global leading white-goods companies. In response to demands for its public accountability, especially from global customers and suppliers, Company A conducted CSR and CSRR based on global CSR regulations. As the Chinese central government endeavoured to promote cultural confidence, including education regarding the ethical framework of Confucianism and engaging Confucianism in business, namely Confucian business, the government urged Company A to fit its global business technologies into local Confucianism.

CSR and CSRR originated from the West in the last century, while Confucianism emerged in the East about 2500 years ago. Despite such a temporal gulf in their origins, the ideologies of CSR and Confucianism are not necessarily fundamentally uncorrelated, and nor do they innately reject each other even though many researchers see these purely in conflicting opposition, as has been noted. For an example of their parallels, both Western and Confucian cultures emphasise the significance of respect. Humans should respect the whole nature, including human and non-hman objects (Gallhofer, 2018). Such similarities provide a good basis for their subsequent harmonious interplay. In my study, the Western notions of CSR facilitates the adoption and adaptation of Confucianism duo to the similarities. My theoretical term global-led glocalisation explains this as process in which CSR encounters Confucianism, the global encounters the local, and the universalism encounters the particularism. As CSR and Confucianism share some similar ideas, interviewees in Company A found that it was easier to understand Confucian values with the help of acquired CSR knowledge.

CSR taught us to care for the environment. This idea was also reflected in Confucianism. I find that the idea of "nature-human coexistence" could be seen as the theoretical or cultural fulcrum of the CSR guidance. Confucianism suggested that we should respect the nature. The Chinese usually worship nature because we think the nature was a god. If we had bad luck in a couple of days, we thought that it was nature warning or punishing us. I mean, some CSR and Confucian elements overlapped. Once you understood one, you could understand the other.

(Interviewee 1, Chief Cultural Officer)

Our company is dedicated to building an equal, better workplace for our employees. This is an important part of our CSR framework and our overall corporate strategy. We believed that a modern enterprise should treat people as family members rather than tools for money-making. You know, recently, President Xi said an important teaching of Confucianism was "put people first". This was a new concept that Xi added to conventional Confucianism. When I first heard about "put people first", I quickly linked it to our existing CSR framework. They basically talk about the same thing.

(Interviewee 6, Junior Manager of HR Department)

Interviewee 6`s narrative shows that besides the philosophy of the human-environment relationship, as the interviewee 1 noted, both CSR and Confucianism emphasise the human-human relationship. Confucianism teaches its followers to take good care of people, including one's parents, brothers and sisters, friends, colleagues and social members of society. CSR also guides Confucian companies to behave socially responsible towards their stakeholders. In this regard, the acquired knowledge of CSR and CSRR facilitates the application of Confucian principles into Company A. Accordingly, this is about a harmonious coexistence between CSR and Confucianism. Interviewees also support this argument.

It was a fascinating dialogue, across space and time, between CSR and Confucianism. When we first encountered the Confucian ways of running our business, we thought that Confucianism and CSR were a couple. They had much the same ideas. I have to admit that CSR knowledge helped us to know how to be a good citizen.

(Interviewee 9, Senior Manager of Securities Sales Department)

I was happy to see the intercommunication and positive interplay between our CSR and Confucianism. Basically, what the CSR and Confucianism wanted us to do was the same thing – for example, paying more attention to others and caring more about employees. To me, the Confucian values were totally acceptable.

(Interviewee 4, Senior Manager of Sales Department)

The conjunction between CSR and accounting was CSRR. Confucianism also emphasised the importance of recording and self-reflecting. In Company A, CSRR was regarded as a form of Confucian self-reflection and self-cultivation. In other words, CSRR was re-named as a Confucian term.

We had published three CSR reports before becoming a Confucian company. We found that Confucianism also encompassed self-reflection. As Confucius says that he asked himself three questions a day, namely whether he behaves faithfully as a human being, whether he is trustable to his friends and whether he finishes the teacher`s task of the day. We also asked the same questions when we were drafting CSR reports. Did we not? What had we done for society? What had we done for friends? Did we keep learning CSR knowledge? This was another similarity between Confucianism and CSR.

(Interviewee 17, Worker of Securities Sales Department)

I could tell you an interesting story. In ancient China, Confucius, for example, did not tell others what he had done. From Confucius`s point of view, Yin [hidden] was a virtue which could bring luck. In our company, we overlooked Yin but highlighted self-reflection because self-reflection is closer to CSRR. So we used and interpreted Confucian principles in our own manner for our own needs.

(Interviewee 16, Worker of Finance Department)

Interviewee 16 indicates that Company A celebrated and enjoyed the differences and variances between CSR and Confucianism because these variances offered them options to fulfil their responsibility of creating a sustainable nature, and this process

provided rich resources from which they can learn. Hence, Confucianism and CSR can also be different but not necessarily competing.

In Confucian culture, the government acted as the emperor and Company A had to abide by all the emperor's imposed regulations and suggestions without really focusing on outcomes. Indeed, if Company A did not obey, it would suffer much given that the government controls companies' lives and deaths. Here, I argue that as growing as a global well-known company and learning Confucianism were driven by central government actions such as cultural confidence or China`s great revitalisation, Company A was left little space reject the governmental arrangements. In seeking political-cultural legitimacy, then, Company A made both local Confucianism and global CSR work for itself, though the government played a vital role in facilitating the co-presence between the global and local.

6.5.3 Mobilisation of particularism as the philosophical underpinnings for universalism

In terms of Confucian harmonious coexistence, the previous subsection discussed how the global homogenising force, or universalism, of CSR facilitated the adoption and adaptation of the heterogenising force, or particularism, of Confucianism in Company A. This section examines how and why the particularism was mobilised as the philosophical underpinning for universalism.

For Company A, CSR and CSRR are practices while Confucianism is a philosophy, and CSR and CSRR are underpinned by Confucian teachings. Many interviewees deemed Confucianism as this invisible and latent philosophical underpinning and CSR the visible and ostensive social practices.

It is very interesting that CSR behaviours are backed up by Confucianism, which is an intersection of the West and the East across time and space. To be more specific, in Company A`s model employees seemingly have the chance and freedom to do whatever they want, which is associated with the CSR idea of human equality being practised. At the time of Confucius, they did not recognise human inequality as a problem, but Confucius told us to be a person with benevolence and righteousness. If CSR is the skyscraper, Confucianism is the foundation. The foundation made the skyscraper more stable and reliable.

(Interviewee 6, Junior Manager of HR Department)

From my personal point of view, CSR is a global concept which can be regarded as behavioural guidance. It teaches us how to be a sustainable company without refusing the necessity of profit. The core of CSR is the balance between self-interest and altruism, between human and environment, between economic responsibility and social responsibility. This can be exactly underpinned by Confucian culture. The idea of Yin and Yang implies this kind of balance. In the meantime, Confucius gave priority to righteousness without denying that money was part of our daily life.

(Interviewee 3, Chief Legal Counsel)

These interviewees therefore see Confucian principles as abstract and both CSR and CSRR as more practical. For example, the term benevolence links with many CSR practices. In Company A`s CSR reports, afforestation was treated as a manifestation of benevolence and contributing to China`s economic development was benevolent, as was helping underprivileged children. Thus, I argue that the particularism of Confucianism was mobilised as the philosophical underpinning for the universalism of CSR and CSRR.

6.5.4 Interpenetration between universalism and particularism

The interpenetration between the global and the local is the essence of glocalisation theory. On the one hand, the heterogenising force of Confucianism benefits from the homogenising forces of CSR and CSRR. CSR and CSRR provide new interpretations of and give new insights into traditional Confucian principles. In this interpenetration, Confucian businesspersons utilised their CSR knowledge and experiences to link traditional Confucian teachings with contemporary society. In Company A, Confucianism was refined by incorporating CSR and CSRR ideologies and practices, as interviewees noted.

> We had some discussion last week with the CEO of Company A. He had a deep understanding of Confucianism. Following president Xi`s call for engaging business with Confucianism, the CEO gained many fascinating insights. As he travelled and gave speeches around the world, he acquired skills in and global knowledge of CSR and CSRR, so he could view Confucianism from a global perspective. His proposition to eliminate the traditional hierarchy system made me aware that in the twenty-first century our Confucianism and Confucian scholars need to focus on such issues and try to engender positive changes. We are passively accepting of and embedded in the hierarchical system, which may be unsuitable for this century. So we spared many efforts to counter the negative side of Confucianism by learning from the CSR.
>
> <div align="center">(Interviewee 17, Worker of Securities Sales Department)</div>

> Yes, Company A`s Confucian model was better than that of other Confucian companies, which was probably attributed to its CSR experiences. But global CSR knowledge offered Company A opportunities to refine Confucianism. As a Confucian company, it was good to be open minded. One feature of Confucianism was inclusiveness. In the last two thousand centuries, Confucian scholars and businesspersons kept refining Confucius`s Confucianism. In contemporary society, the development of the internet and technologies made this happen quicker and easier. For example, the CEO of Company A told me that he bought many Western CSR and business ethics books. He added Western, more advanced, more

suitable ideas into the Confucian business model. Apparently, simply reproducing the traditions brought more harm than good to the development of modern companies.

(Interviewee 29, Fudan University Scholar)

On the other hand, the universalism of CSR and CSRR was not only supplementing Confucianism but was also being supplemented by it, which was largely attributable to the inclusiveness of CSR. Robertson (1995) argued that the global could not live without the local. Indeed, the local made the global possible, and the global is a dynamic system that keeps changing based on interactions between the global and the local. In Company A, its original Western CSR framework was also refined based on valuable Confucian principles.

Just like president Xi said, Confucianism is a goldmine to be discovered. We could learn from this. Confucianism made us more confident to the outside world.

(Interviewee 1, Chief Cultural Officer)

For example, I think family responsibility should be part of corporate responsibility. Or you can say a Confucian company should be responsible for the happiness of employees and their families. We are in China, so the family is too important to overlook. Being a good employee is as important as being a good son, husband and father. I should be capable of making my family a happy life. Company A gives us the right to choose the way of life. Sometimes, we are allowed to work at home with our children. The global criticises human rights in Chinese organisations much but I don't think this applies to Company A. Family responsibility is what we learn from Confucianism, which in turn enriches CSR.

(Interviewee 10, Senior Manager of Finance Department)

The relationship between financial and social and environmental accounting is also supported by the Confucian logic, stepping beyond the dualism between conventional and emancipatory accountings (Gallhofer, 2018). *Yin* and *Yang* manifest in financial

accounting and social environmental accounting, which are polar opposites yet mutually reinforce each other (Hines, 1992).

> While the regulations, policies and procedures of CSRRs and annual financial reports (AFRs) are different, we think both of them are portions of our total accounting system. They are like brothers and sisters with good Guanxi to one another. In our company, we have a department of security because Company A is a listed company and needs to deal with issues from the Shanghai Stock Market. Our department is responsible for both CSR and AFR reports. For AFRs, the structure of the report is clear and straightforward while the CSRR report is relatively unregulated. Besides, CSR reports take a long time to collect cases from every department. The contents of these cases also differ because employees do not have a consistent understanding of CSR and CSRR. We need another several months to analyse and put them into one report. Finally, the pressure of writing up AFRs is greater than that for CSRRs because CSRRs are not compulsory and higher managers focus more on AFRs. They are different but they are all important to us.
>
> (Interviewee 17, Worker of Securities Sales Department)

Penetration between the global and local was therefore mutual. After becoming a Confucian business and subsuming Confucian cultures into the business, the global concepts of CSR and CSRR were reinforced. Also, by adding CSR philosophy into Confucianism, outmoded Confucian doctrines were also forsaken. Unlike Giddens's (1991) thought that the local was reproducing the global, I found that the global and local were not simply competing but mutually reinforcing and supporting. Both the global and the local were refined in practice.

6.5.5 Labelled as a level-1 Confucian company

As I argued in Chapter 5, profitability, firm size, global social status and performance of Confucian teachings were equally highlighted by the Boao Confucian conference committee. This thesis does not employ a quantitative methodology, but it is worth noting that all level-1 companies were listed and most of the level-2 ones were as well. Interviewees explained why the government uses the popularity of these companies to further spread the culture of Confucianism to wider audiences.

> The Chinese central government, which is led by President Xi Jinping, dreamed of making China a culturally powerful country. We had to show the outside world that the Chinese have good cultures and traditions. Culture is symbolic of a country and is used to recognise whether we are Chinese or Japanese or whatever. Now our country is growing bigger and stronger in terms of the economy. We are capable of building our own Chinese-style developmental road. This is good for China and the whole world. I really hope that Confucian ideas will be accepted by global audiences simply because Confucian ideas are worth learning.
>
> (Interviewee 29, Fudan University Scholar)

While the Chinese government sought to distinguish China from others by promoting Confucianism, the Confucian Business Conference popularised Confucianism by labelling big companies as Confucian companies. I saw this as a process of reinventing Chineseness. From the 1980s to 2010s, to develop its economy, China transplanted Western business technologies and ideologies into Chinese land in a process of becoming non-Chinese, or Westernised Chinese. After 2012 when the cultural confidence policy was issued, Confucian elements were inserted into Chinese companies and fused with original Western business practices. In short, China sought to become more Chinese, and Chinese companies become more Chinese. As a university scholar said, "It was a journey of roots-seeking" (Interviewee 29, Fudan

University scholar). Thus, once the particularism of Confucianism was combined with the universalism of accounting, a new Chineseness was reinvented.

Company A was suggested by the central government in 2017 to join the Boao Confucian Business Forum and was then ranked as a level-1 Confucian company at the same year. I asked interviewees how they felt about this and why Company A was labelled a level-1 Confucian company:

> Our CEO used to tell us during the weekly meetings that he represented the Company to participants in the Confucian Business Forum in Boao, Hainan province. We were all happy with it. I was not sure if we submitted any applications because the CEO contacted the conference himself. He might have personal Guanxi with any member of the committee.
>
> (Interviewee 1, Chief Cultural Officer)

> *We were so proud of being labelled a level-1 Confucian company. Now our country is growing up, there is an urgent need to build some "really Chinese companies". It was good to see the development of Confucianism and Confucian companies. As Company A was the leading company in Shandong where Confucius was born, we had to take responsibility* for *making Confucianism and China better. Anyway, we always supported the central government.*
>
> (Interviewee 7, Junior Manager of Securities Sales Department)

Company A was passively selected and urged to become a Confucian company. Becoming a Confucian company was therefore driven by political missions rather than individual will. As Interviewee 7 said, Company A was ranked as level-1 because it was a "big" and "leading" company. The reputation and social status of Company A was mobilised as a means of attracting both Chinese and global audiences. When other Chinese companies heard that Company A had become a Confucian company, they followed suit to seek political-cultural legitimacy. When global audiences understood the notion of a Confucian company, central

government`s political ends of diffusing Confucianism around the world were also met.

6.5.6 The transition from global to glocal

Company A was established as a listed company. They adopted the accounting regulations issued by the international accounting bodies such as GRI and IASB. This was a process of becoming a global company. In response to the new cultural confidence policy, Company A began to adapt their accounting practices such as CSR accounting into this new political-cultural context and produce glocalised CSR reports. In the process of transition, the departments of culture and securities (which was responsible for issuing CSR reports) collaborated to research on Confucian principles and inserting them into Confucian CSR reports.

> Our department is responsible for helping the department of securities to create the new form of reporting, the Confucian reports. This requires us to have a deep understanding of both Confucianism and CSRR. So, I need to learn CSR and for the managers and report-makers in the department of securities they need to learn Confucianism. We organise meetings to learn from each other. During the meetings, we can come up with some interesting ideas to link Confucianism and CSR. (Interviewee 1, Chief Cultural Officer)

She went on to tell me some details about the meetings and ideas:

> We organise the meetings at almost every morning because morning is a good time for reading and learning. The department of securities give us books, articles, and guidance about CSR and CSRR to read. We give them some Confucian books we think helpful. We spend like 30 minutes to read and another 30 minutes to communicate…The most important idea is harmony. It means the Confucian and CSR contents should be coupled. (Interviewee 1, Chief Cultural Officer)

The CSR report 2016, 2017 and 2018 showed how CSR and Confucianism were coupled. For example, in CSR report 2016, philanthropic responsibility as the fourth layer of CSR pyramid was renamed "philanthropic responsibility: warming the world with a benevolent heart." In CSR report 2017, the chapter about social responsibility was entitled "using faithfulness to repay society". In CSR report 2018, environmental repsonsiblity was renamed "environmental repsonsiblity: harmony between human and nature". Not only the chapter titles but also the contents were changed. For example, Company A donated to primary schools every year. Before becoming a Confucian company, they only mentioned how many schools they helped and how much money they spent on donating the schools. But after 2015, they said in the reports: "our donation activities are guided by the Confucian philosophy of faithfulness". All these small changes reflected that Company A constantly revised their reports from global to glocal Confucian CSR reports.

Apart from the morning meetings, the departments of culture and secruties also built a WeChat (like WhatsApp) group where they could solve problems online. It broke down the geographical constraints and improved the working efficiency, but it still caused many troubles such as work overtime. A worker from the department of securities said:

> I am often asked to work overtime because of the WeChat group. For instance, we worked on the CSR reports until the dinner time, but we had not finished them. Then, my manager told us that we should work at home after the dinner and upload the revised reports to the WeChat group. Anyway, the quality of our reports improved. (Interviewee 17, worker of department of securities)

So, her statement indicated that they worked day and night, at workplaces and home, to develop the Confucian CSR reports. Because of the similarities between Confucianism and CSR, they could use Confucianism as the philosophical underpinnings of CSR. But they had troubles when dealing with the differences. For example,

> The main difference between Confucianism and CSR is hierarchy. You know. In Western countries, human equality is a very important foundation of CSR. Employees do not need to bow to their boss. Wife does not have to listen to her husband. The government and people are also equal. But in Confucian society, Confucian hierarchy still exists. No one in my company can disobey the CEO's order… In the reports, I want to show that we respect our CEO like subjects respecting emperor. But this idea is challenged by the CSR report-makers. They are right because I realise Confucian hierarchy is the bad habit in feudal society. We need to stop doing it. (Interviewee 1, Chief Cultural Officer)

After the negotiations between department of culture and securities, some old Confucian principles such as the hierarchy were abandoned because these were not suitable for modern society where human equality was promoted. This showed how the Confucianism was penetrated during the process of transition. I also found that the CSR was also penetrated by Confucianism. For example, Company A learned from Confucianism to draw attention to the family responsibility.

> In CSR guidance, family responsibility does not exist. That is what we invent after reading the Confucian works. I teach my employees to pay more attention to family issues. Family is more important than work. (Interviewee 4, Senior Manager of Sales Department)

> We really care about our employees' family issues. In our department, a young employee's father died of cancer. It nearly destroyed her life. She was depressed. I went to her home every two days to accompany her to give her some positive energy. Employees are also my family members. It

means their family issues are mine as well. (Interviewee 10, Senior Manager of Finance Department)

Another idea Company A learned from Confucianism was human-nature perspective. They began to realise that human should respect and worship the nature as human is part of the nature.

> We used to use the words "environmental resources" or "natural resources" in our reports. After learning from Confucianism, we see our company as a part of the nature. We do not call the trees and flowers resources anymore. We call them co-existing objects. (Interviewee 17, Worker of Securities Sales Department)

More importantly, wider stakeholders, including local customers, partners and public officials of environmental court, were satisfied with the changes. For example,

> I remembered that when I read their CSR reports in 2010, I felt their reports were boring. But in recent years, I saw their reports began to include some Confucian information. And their understanding of Confucianism was updated. It showed that Confucianism changed when our living environment changed. (Interviewee 19, Local Customer)

> I can clearly see the improvement of their reports. Old reports tell the readers what they have done to the environment and society. It seems that they view the tables, chairs, air, and human as their resources. But now they change their minds to see all these things as friends. I mean there is an emotional connection between Company A and the world. Of course, this is a good point. (Interviewee 25, Partner)

> Company A damaged the environment in 2010s to gain market shares. I handled a couple of their cases about water and air pollutions. The numbers of these cases decreased in last 2 years. Perhaps it was because they learned Confucian principle of human-nature harmony. (Public Official of Environmental Court)

These statements showed that new Confucian CSR reports were well-received by stakeholders. In sum, this section illustrated that the five Confucian fundamental virtues and the CSR pyramid remained unchanged after Company A became Confucian company. While new CSR category of family responsibility was added, few Confucian principles such as hierarchy and CSR idea that nature was part of society were abandoned. Wider stakeholders were satisfied with the combinations, modifications and interpenetrations between Confucianism and CSR.

6.6 Perceptions of glocalised CSR and CSRR

Having described the ways the global notions of CSR and CSRR were glocalised, this section analyses how actors` perceptions towards CSR and CSRR were reshaped.

6.6.1 Various perceptions of the core of CSR and CSRR

6.6.1.1 Economic responsibility

Most interviewees regarded economic development as the core of CSR and CSRR, which aligns with certain literature. For example, Carroll (1991) designed a pyramid of CSR and emphasised the importance of the economic layer, while Jamali's (2016) in-depth interviews in developing countries produced findings in line with Carroll`s proposals. In Company A, some interviewees also emphasised the significance of economic responsibility.

> Economic responsibility is the foundation of CSR and CSRR because money can make the company and society stable. Company A put a lot of money into community establishment, poverty alleviation, basic medical construction and environmental production every year. Additionally, Company A also pays more taxes to the local government when it makes more profit. The government knows more than us as it controls the big data,

so it knows who needs help and how to help them. I acknowledge that Confucian believers do not often talk about money in their daily dialogues, but all the CSR practices depend on our money. It is a fact. If we are unable to be a profitable company, all other CSR activities will have to be abandoned.

(Interviewee 16, Worker of Finance Department)

In the capitalistic world, the economy is fundamental to CSR. Other philanthropic CSR activities such as poverty alleviation and infrastructure construction depend on economic circumstances. If Company A was about to go bankrupt, relevant CSR engagement would stop. Although some interviewees noted how, as a person immersed in Confucian culture, they often not willing to use the word "money or income", they nevertheless admitted that living in a world of global capitalism means no one can really escape from the "iron cage" (Weber, 1930). Xi`s redefined Confucianism also abandoned the conventional idea that "money was evil". Rather, new Confucianism advocated profit-making. This phenomenon demonstrated how local Confucianism was penetrated and refined by global CSR.

6.6.1.2 Guanxi with stakeholders

Interviewees from the department of finance focused on the economic aspect while managers and workers in the departments of human resources, cultures and securities regarded *Guanxi* as the core of CSR and CSRR.

The main theme of CSR and CSRR is being nice to our family members, our neighbours. Since we are social animals, we have to communicate with each other. It is a complex issue. Unlike Western countries, we value Guanxi, which is an important element of social responsibility. Company A, for example, has its social connections with others such as business partners, governments, foreign investors, etc. Learning how to keep good Guanxi with them is also a type of social responsibility.

(Interviewee 1, Chief Cultural Officer)

Among all stakeholders, the importance of government was highlighted. At the beginning of every Company A CSR report was a statement showing how the government`s requirements were being met. For example, "We listened to Xi Jinping`s arrangement and strictly abided by the government`s regulations" (Company A, CSR Report, 2017); "Fulfilling the central government`s political purpose was our primary task. Company A was devoted to the national interest" (Company A, CSR Repot, 2018); "We strictly implemented the government`s laws and regulations and accepted relevant supervision and administration" (Company A, CSR Report, 2019). This finding is in line with Situ et al`s (2020) work, which argues that political ideologies had become habitus deeply embedded into Chinese companies` perceptions of CSR and CSRR practices.

6.6.1.3 Environment

Other interviewees, especially those working on the front line, deemed the environment as the core of CSR and CSRR. They said the main difference between a Confucian company and a Western business concerns views on the human-nature relationship. Confucian believers regard humans as part of nature rather than the dominators on nature as the West does, which parallels Gallhofer's (2018) sentiments on this. However, Confucianism reshaped Company A`s perception of CSR and CSRR. For example,

> There is an old Confucian saying that man is an integral part of nature. We worship heaven and land because they are even more powerful.

(Interviewee 12, Salesman)

> We should learn not only how to build Guanxi with other organisations but also how to live in harmony with other species and the rest of nature.
>
> (Interviewee 13, Salesman)

Confucian values thus penetrated global CSR ideology, a phenomenon Robertson (1995) calls the universalisation of particularism. No one culture or practise is faultless, and the global and the local are capable of learning from each other accordingly. Again, this type of learning occurs not in a competing manner but in a harmonious manner. In this, both the global and the local show their humbleness, inclusiveness, willingness and open-mindedness to change.

6.6.2 CSRR is a representation of harmonious circulation.

CSR can be viewed as the seed and CSRR the representation of harmonious circulation. In Confucianism, the theory of karma is well known (Lin, 2006) and can be applied to everything that happens in people's daily lives. Confucius interpreted karma by saying that after one plants a seed they will one day harvest the fruit.

> CSR is actually a circle. Company A teaches employees, employees produce products, our products are friendly to the environment and society, then our society pays money to our employees and the environment looks after our company, employees give part of their profit to Company A and another circle begins. Your effort is in direct proportion to your return. Therefore, this is a win-win situation. We believe in Karma.
>
> (Interviewee 1, Chief Cultural Officer)

This is an interesting statement as karma is a Buddhist concept, though Confucius brought this idea into his cultural framework so is hence called the "synthesiser" in China. Confucian scholars kept asking Taoists, Buddhists and Christians for advice, using other cultures and religions for reference and adding new theories into Confucianism without changing basic Confucian principles. Company A also

emphasises karma in its CSR reports. For example, "*Harmony is a circle. What you get depends on what you pay. If you give positive energy to society, society will reward you one day. More effort will be made as long as you receive your reward.*" (Company A, CSR Report, 2018). Therefore, CSRR represents harmonious circulation.

6.6.3 CSR and CSRR are bridge between the local and the global

Interviewees also noted that CSR and CSRR provide a bridge between China and the outside world whereby global discourses went in and local cultures went out.

> The communication between China and foreign countries is part of our national policies. CSRR gives us the opportunity to communicate. When advanced global ideas come in, we also share our treasured Confucianism with the global.
>
> (Interviewee 8, Junior Manager of Technology Department)

The local and global evidently inter-penetrated and inter-reinforced each other. China`s government played an important role in constructing these communication bridges, including those of CSRR. The Chief Cultural Officer (Interviewee 1) also mentioned in her interviews that "What belongs to the world belonged to China, and what belonged to China belonged to the world" and repeated this sentiment in other ways.

6.7 Motivations for engaging CSRR with Confucianism

6.7.1 Keep good *Guanxi* with stakeholders

A priority motivation of Company A publishing CSRR was to keep a good *Guanxi* with the government and other stakeholders. As cultural confidence is about making Chinese companies more Chinese, Company A had to be sensitive to the new political reforms because of its pursuit of political-cultural legitimacy. An interviewee explained reasons for this:

> China`s great revitalisation depended on the efforts of every single company. As a leading Confucian company, we were responsible for building a globally well-known company with Chinese characteristics. We wanted to prove to the world that Chinese companies had the ability to reinvent and recreate. China`s great revitalisation was a hard and long trip requiring the CCP's and Chinese people`s efforts and collaborations. We submitted unconditionally to the government's dispositions.
>
> (Interviewee 1, Chief Cultural Officer)

Government officials said "carrying forward Confucianism was the key task in fulfilling China`s dream of a great revitalisation" (Interviewee 31, Public Official of environmental court). Engaging in CSR and CSRR with Confucianism was a way of doing this. Company A, acting as a Confucian son, paid attention to filial piety with the Confucian father i.e., the central government. Once the father assigns an order, the son must obey without calculating potential outcomes. So, in their CSR reports Company A had to reshape its Confucian identity to distinguish Confucian companies from non-Confucian companies. Also, during the interviews the interviewees were excited about and proud of becoming a Confucian company because they felt that China was strong both economically and culturally. Their patriotism was aroused.

Besides the government, keeping a good *Guanxi* with the Shanghai Stock Exchange and global investors also motivated Company A to engage in CSR with Confucianism.

> Company A is listed, so we have close connections with the Shanghai Stock Exchange. Being a respectful, kind-hearted, optimistic businessperson is our goal. What we can learn from Confucianism is that we could contribute more to society. The stock exchange was happy to see the Confucian elements in the CSR reports.
>
> (Interviewee 7, Junior Manager of Securities Sales Department)

> We are shocked by foreign investors` enthusiasm for CSRR. We have received much feedback about our CSR reports from foreign investors. They were all interested in our old Confucian words and images. It is quite clear that CSR and CSRR have helped Company A attract foreign investors and keep a good Guanxi with them.
>
> (Interviewee 16, Worker of Finance Department)

According to these accounts, global audiences were not averse to this new form of reporting. Rather, they found Confucian CSR reports attractive and impressive. This meant the global and the local were not competing but were instead influencing each other in a mutual and harmonious manner.

6.7.2 Being a good Confucian brother

Acting as a responsible big brother, Company A taught its young brothers, including smaller Confucian companies and non-Confucian companies, by showing the importance of CSRR to them. Company A was an economically successful and influential listed company so, in relation to other smaller Confucian companies it was viewed as a "big brother". This title required Company A to take corresponding duties such as organising meetings and conferences to share its advanced ideas, giving suggestions to its young brothers, providing financial and human resources aid, and teaching leaders of other Confucian companies about the history of Confucianism and CSRR as well as their applications in the twenty-first century.

> Some Confucian companies do not know CSR and CSRR while other companies know CSR and CSRR but they are not Confucian companies. The government trusts us to take responsibility for spreading CSR and Confucian ideas and experiences to other companies.
>
> (Interviewee 29, Fudan University Scholar)

Although Confucian companies call each other brothers, an old Confucian saying notes that the eldest brother and the father are alike (Xie, 2016). If a father dies, the eldest brother should take on the father's responsibilities. In this situation the eldest son has family duties such as securing the family`s finances, helping young brothers finish coursework, cleaning the house, teaching young brothers how to be socially responsible citizens, etc. Also, the young brothers should always respect the eldest brother and follow his orders.

The eldest brother in terms of companies is determined not only by length of history and economic performance but also by reputation and social status (Hong, 2015), though sometimes governments select these. In terms of personnel, the government would not appoint a leader of a Confucian company as the eldest brother, but it would invite "the best" one to their meetings and conferences. With this, all other Confucian families would know that the invited one is now the eldest brother they need to follow. In rare cases, this was decided by the CEO's age, wherein elder CEO equals eldest brother. Company A became the big brother because of its firm size, economic strength, social status, experience of using advanced technologies and understanding of Confucianism.

Company A attempted to set an example for younger brothers particularly in three ways: bringing global advanced technologies in, carrying Confucianism forward, and teaching younger brothers about how to be a Confucian company. Company A`s

actions influenced many businesses, as a partner (Interviewee 24, Partner) said: "Company A made great decisions and from these we realised that we also had responsibilities to propagate Confucian culture and be responsible to society."

6.7.3 The inefficiency of copying Western practices in a Confucian context

Business skills emerging in modern Western enterprises are not suitable for complete copying and reproduction in Eastern companies (Zhang, 2017). The CEO of Company A proposed a solution for this as "*a Western body with Confucian blood*", meaning rendering Western skills workable in a Confucian context (Ling, 2018).

> Company A was facing a complicated financial situation. We had learned Western skills too much without considering our own local context. Our CEO used to be xenocentric. Western skills were insightful and helpful in the late twentieth century, but at the beginning of the twenty-first century more and more Chinese companies gained knowledge and skills in management and manufacturing. We had to reinvent something new so that we could be competitive again. The Confucian model was a solution.
>
> (Interviewee 5, Senior Manager of HR Department)

In this narrative, Company A did not entirely abandon Western skills. Instead, it reinvented more "suitable" management tools based on Western ones. The global and the local thus went hand in hand (Robertson, 1995).

6.7.4 CSRR as a tool for self-reflection

Company A yearly reflected on its social and environmental activities in CSRR to make better plans for the next stage (Lee, 2013).

> CSRR was a means to reflect the past and plan the future.
> (Interviewee 7, Junior Manager of Securities Sales Department)

> Confucius used to say, "Three times introspection should be practised on a daily basis: whether or not I am loyal to those on whose behalf I act; whether or not I am trustworthy in my dealings with friends; and whether or not I practise what is imparted." Therefore, we believe that introspection is crucial for self-improvement. CSR is a marathon. We do not have to run fast. What we need is continual reflection.
> (Interviewee 1, Chief Cultural Officer)

CSRR was utilised as a way of reflecting on what Company A had achieved in the past and what challenges Company A would conquer in the future. More importantly, as the above interviewee mentioned, introspection is also a Confucian behaviour. Whether Company A had become embedded with Confucian values was also covered in the reports.

6.7.5 Improve the social status of Company A

Improving social status is a concern for most modern enterprises, and Confucian companies are no exception to this. Social status can be affected from various sources such as negative news reported on social media. In a specific instance, two weeks after my fieldwork there was breaking news about Company A firing two employees who were legally sleeping during their noon break. Hence, improving social status or, as a critical term calls it, "greenwashing", motivated Company A to engage in CSR and CSRR with Confucianism and gain multiple legitimacies.

> Some social reporters anonymously posted many radical comments on the internet. Well, some of the statements are true, but it cannot be denied that many of them are malicious hype to get attention.
>
> (Interviewee 7, Junior Manager of Securities Sales Department)

> If you see the reports, you know the story. Please do not trust the words on the internet. Netizens are very good at making up stories.
>
> (Interviewee 17, Worker of Securities Sales Department)

These accounts indirectly seem to be pro-Company A. However, a salesman who moved to another company after my fieldwork shared his "revised account" of his experience with Company A, which tends to agree with the above internet criticisms.

> I also had a lot of pressure working for Company A. The social media users were not exaggerating. Some holidays were illegally cancelled. Labourers were forced to work overtime.
>
> (Interviewee 13, Salesman)

When he made this statement, his anger was not something of which I took much notice as working overtime is common in China. The 996 model (work from 9 a.m. to 9 p.m., 6 days a week) was invented by another level-1 Confucian company. As almost all the big companies use this model, employees are forced to accept these ways. Relevant policies were enacted recently to protect employees` rights but the real situation seems not to be getting better as more negative news regarding violation of human right in Chinese leading companies are reported. Thus, in this sense CSR and Confucian principles have not been fully put into practice. Indeed, what Company A said and what Company A did were loosely decoupled (Cruz et al., 2009).

6.7.6 Educate the public

Every time other companies enquired about CSR and Confucianism issues, Company A willingly shared its knowledge with them regardless of their firm size and social position.

> Confucius said that no child should be left behind, so all companies should be treated equally and respected. Many small companies come to us and ask for help. We are very happy to help them. Every need is met as much as possible.
> (Interviewee 37, Junior Manager of Branding Department)

Company A also noticed that global industrialisation caused social and environmental problems worldwide, so it took responsibility for helping to solve such problems to help engender emancipatory changes in the global context.

> I hope we can use some Confucian principles to teach global citizens how to treat social and environmental problems. We are living in a global village where everyone has the responsibility to make it sustainable.
> (Interviewee 41, Junior Manager of President Office)

This notes that Company A used Confucianism to deal with global sustainability issues, which shows how he local contributed to the global. Unlike localisation, glocalisation emphasises the interaction between the global and the local. Here, global cultures benefited from local cultures.

6.8 Conclusion

This chapter has elaborated on how Company A becomes Confucian company and produces Confucian CSR reports. Theoretically, it shows how a global company adapts to the local political-cultural context and embarks on glocalised CSR and CSRR practices. The heterogenising force of Confucianism benefits from the homogenising forces of CSR and CSRR. The universalism of CSR and CSRR was not only

supplementing Confucianism but was also being supplemented by it, which was largely attributable to the inclusiveness of CSR. The driving forces underpin the global-local interaction encompass governments, partners, communities, and wider public. They urge Company A to incorporate Confucianism into business activities to show the differences between Chinese and Western companies. Hence, Company A represents the process of global-led glocalisation. The next chapter will move on to the discussion of Company B which shows another direction of becoming glocal: local-led glocalisation.

Chapter 7 — The local-led glocalisation

7.1 Introduction

This chapter explores the other direction of glocalisation: local-led glocalisation. Company B is a private family business that encountered Confucianism before its engagement with the global concepts of CSR and CSRR. This opposite direction of glocalisation (in the sense of that in the previous chapter) leads to distinguished perceptions of and motivations for engaging in CSR and being a Confucian business, as this chapter critically elaborates on and analyses.

The structure for this chapter is as follow. It starts with encountering the particularism of Confucianism (7.2) then moves on to encountering the universalism of CSR and CSRR (7.3). Next, it covers the adaption of the particularism to the universalism (7.4), then respectively looks at the perceptions (7.5) and motivations (7.6) of Company B's local-led glocalisation.

7.2 Encountering the particularism of Confucianism

There are five associations of Confucian businesses: Hui (Anhui province), Jin (Shanxi province), Zhe (Zhejiang province), Yue (Guangdong province) and Lu (Shandong province). The Lu (Shanodong, where Company A is located) business is the closest

to a traditional Confucian business, and its main mission is to fulfil faithfulness and righteousness. Zhe (Zhejiang, where Company B is located) business is another branch with diverse features given its geographical, political and socio-economic settings. Zhe business is famous for its numerous successful family businesses: the Zhejiang model, the Zhejiang experience and the Zhejiang phenomenon, which have all been highlighted in Chinese business schools' textbook. Zhe businesspersons strive to study in Western developed countries and learn about doing business. Such a habitus speeded up the networking and collaboration between Zhe business and the West. The wisdom of Zhe business includes sayings such as "discarding and gaining", "harmony brings wealth", "sharing and win-win" and "low profile and boldness". Ningbo, where Company B is located, is the representative of Zhe business (Lin, 2006).

Company B's two CEOs (father and son) encountered the notion of a Confucian company even before they established this company. The father learned Confucianism after the Cultural Revolution, and a scholar of Chinese history told him that a Confucian company is grossly underrated (Li et al., 2018). The father gradually entered the world of Confucian business and started running a business in a Confucian way after 1978. At that time, the government and society imposed no pressure on Company B because it was the only Confucian business in Ningbo city and there were no Confucian institutes or conferences in Zhejiang province. Society and the government did not expect Company B to obey the rituals of a Confucian business, so the company's sole motivation for becoming a Confucian business was the CEOs` enthusiasm for this.

The the father and son comprehensive understanding of Confucian principles and ways of being a Confucian business set the stage for the establishment of Company B in 1996. The end of the Cultural Revolution in 1976, which ostensibly supressed Chinese

cultures and religions, and the death of Chairman Mao both in 1976 indicated that Confucianism was being reawakened. After these events, even if Premier Deng did not clearly state that he intended to emancipate Confucianism, the public expressed their strong enthusiasm for exploring Confucianism, just as the CEOs of Company B did.

7.2.1 The CEOs' enthusiasms for Confucianism

Company B's CEOs (the father as the former; the son as the current) were interested in Confucianism even before starting this business. After the Cultural Revolution, Chinese primary and high schools brought Confucianism back into their classes. The young CEO, the son, immersed himself into the Confucian vibe, further stimulating his enthusiasm for being a Confucian businessperson. His father, the former CEO, participated in Confucian seminars and spent most of his free time reading Confucian books and researching Confucian business. Even though I did not have face-to-face interviews with the CEOs, other interviewees told me some stories they had heard from the CEOs.

> After the Cultural Revolution, I knew a lot of people read The Analects of Confucius in secret because it seemingly remained illegitimate. The people just mentioned did still sold the Confucian books and even organised "reading groups" to share their thoughts on Confucianism. They seemed to be aware that Confucianism would come back one day. As a child, my parents always told me that those people were dangerous and that I should stay away from them, but our young CEO attended their classes regularly. He had a notebook comprising Confucian principles and his own interpretations of these principles. Some insights were subsequently applied to our corporate governance.
>
>   (Interviewee 42, Director of Office of the Party Committee)

> My CEO and I were classmates. When our CEO was younger, he liked reading Confucian books. I guessed this might have been influenced by his father because the former CEO was a big fan of Confucianism. I was more

interested in reading Taoism than Confucianism while our CEO found Confucianism more attractive. These preferences not only shaped our personalities but also influenced our career paths. Now we know that Confucianism trained our CEO to be a Confucian businessperson. I wonder if I were interested in Confucianism when I was young maybe I could now also be a CEO of a leading company.

(Interviewee 56, Report Maker)

According to these statements, the CEOs` enthusiasm brought Company B into the field of Confucian business. For the two CEOs, engaging in business with Confucianism was highly risky in the 1990s and 2000s as Confucianism had not yet been redefined and refined, and other companies tended to be passionate about the Western business model. The two CEOs carried heavy ethical and financial burdens, but it was encouragement from colleagues that gave them more confidence and steadfastness to stick to the Confucian business model. As Interviewees said:

No one was forced to do so. We do Confucian business because we like it. You could see all the employees read Confucian books every morning. That was part of our work. It was also part of our habits at that time.

(Interviewee 40, Director of President Office)

It gave us a chance to cultivate our mind, which might be an aim of our CEO. In the beginning, some young employees did not realise the importance of it. Two years later, all the employees in our department were willing to learn. It was also important to note that we could read not only Confucian books but also books from other cultures and religions such as Buddhism and Christianity as long as they guided people to be good.

(Interviewee 45, Director of Academy of Culture)

These interviewees have been working for Company B for a long time. Not only the CEOs but also the old employees were obsessed with Confucianism when Company B was established. They thought part of their work was to study Confucian principles, and they considered how to apply Confucian principles in their daily business activities.

To make the Confucian business model more competitive, they also read books from other cultures such as Taoism. Overall, Western business technologies were absent. Company B relied merely on the old Confucian wisdoms to run its business. The focus was on cultivating virtuous employees rather than efficient profit makers.

Compared with other local companies in Ningbo in the 2000s, Company B was growing at a slower pace. Even though it had worked hard and collaboratively, the company faced financial troubles at the end of the 2000s. The current CEO realised that the ancient Confucian business model was not entirely applicable and suitable in the modern era. As China joined the WTO in 2001, small Chinese companies such as Company B were given opportunities to communicate with foreign companies. In these interactions, Company B then encountered global business concepts, including CSR and CSRR.

7.3 Encountering the universalism of CSRR

7.3.1 Demands from the global market

China's accession to the WTO in 2001 expanded the horizons of private family businesses such as Company B. Bhattasali et al. (2004) acknowledged that this accession had such merits but added that it also had demerits as well, and these authors evaluated both. One merit concerned China's further opening up to the outside world. Deng`s reform and opening-up policy brought China into the modern world. It mainly focused on state-owned or big companies that had a *Guanxi* with the government, while small and medium enterprises had few opportunities to communicate with the outside world and sparse resources for this anyway. While the opening up was step one, accession to the WTO was the second step and was about further opening China

up to the world as well as giving chances to small and medium enterprises to trade in the global market. As a private family business, Company B opened its door to foreign stakeholders.

> The WTO built the foundation for Company B`s communications with foreign companies. When the Confucian model was not working well, our CEO realised the necessity to learn from the West's advanced knowledge. If there were no opening-up policy nor accession to the WTO, the gap in business skills would be further widened. A Confucian businessperson should learn from others' merits to offset his own demerits. The WTO gave Company B, as a relatively small company, opportunities to do business with Europe.
>
> (Interviewee 56, Report Maker)

Thanks to China`s accession to the WTO, then, Company B learnt from the West. Even though Company B knew the inefficiency of the Confucian business model, it did not replace this with Western technologies and ideologies. Rather, it used Western skills to refine the Confucian model.

When Company B started cooperating with global partners, it was required to be accountable for its social and environmental impacts because of China`s bad image regarding CSR and business ethics (Berger, 2015). This was the first time Company B heard about the notion of CSR.

> We devoted ourselves to becoming a leading kitchenware company. We had a long history of cooperating with EU manufacturers as we also opened our global market in 2001. What surprised us was that the foreign customers and partners asked for CSR reports. To be honest, we knew little about CSR, and the lack of knowledge of CSR affected our sales in the global market. To counter this bad image, we decided to embark on CSR and publish CSRR.
>
> (Interviewee 38, Junior Manager of Branding Department)

Company B was compelled to produce CSR reports, but this did not bring resistance from it. Instead, Company B was happy to absorb this new technology, as Interviewee 45 (Director of Academy of Culture) explained that "this was what we were looking for. We were not afraid of criticism at all. Learning new knowledge was hard and painful, but we had to take the pressures. It was the only way to make our business great again."

7.3.2 Western CSRR education

Having found that Western business theories were much ahead of Company B's Confucian way of doing business, the former CEO sent his son young CEO to study MBA lessons in Europe in 2002. During his studies in Europe, the young CEO heard about the concept of CSR, which was relatively new but interesting to him. There was no specific class about CSR though. Rather, some accounting and management lessons mentioned some basic philosophical foundations of CSR. The young CEO proactively asked his lecturers for help and enquired what CSR was and how to put it into practice. His lecturers encouraged him to read CSR reports and relevant new reports about other CSR events, especially of well-known multinationals such as Google. The CEO also arranged cluster meetings with his classmates and lectures to discuss the implications and meanings of CSR activities in the twenty-first century and to forecast the future development of CSR.

The young CEO brought these new insights back to Company B in 2004. He made a speech on his experiences. As a manager recalled:

> I can still remember the first time I met our CEO after he came back from Europe. He spent approximately fifty minutes discussing his experience. He said he was inspired and shocked by their business ideologies. He was

also surprised by the term CSR. We used to have a stereotype that Western companies paid all attention to profitability. This negative stereotype is extremely opposite to the reality. So, in order to render nature and Company B simultaneously sustainable, the CEO and senior managers decided to engage in CSR and CSRR as long as we have enough CSR skills and CSR report makers.

(Interviewee 41, Junior Manager of President Office)

The new ideas of CSR and CSRR were quickly put into practice. As a traditional Confucian business, the Sangang (hierarchy between monarch and subjects, father and sons, and husband and wife) implied that the CEOs of Company B was regarded as father or monarch. Once the CEO made a decision, no one else could even give any suggestions or comments, including on the engagement of CSR and CSRR (McDonald, 2011).

7.3.3 Recruitment of CSRR managers

Even though Company B had a strong willingness to embark on CSRR, the interviewees replied that relevant professional skills were required to put CSR into practice. So, Company B recruited CSR and CSRR managers and started publishing CSR reports in 2006. It was the first private company to publish CSRR in China. Even now, very few Confucian family businesses publish CSRR regularly.

I think CSRR is unique and entirely different from what we have done about financial and management accounting. These different types of accounting works are guided by various accounting institutions and organisations. For example, we abide by the International Accounting Standards Boards and their financial accounting standards as well as the Global Reporting Initiative and their CSRR guidance. Since our former report makers never learnt how to draft CSRR in their university, we have recruited CSR managers to meet the global and local demands regarding

our CSR accountability. Only a few Chinese universities, more likely top-ranked universities, teach students CSR accounting.

(Interviewee 56, Report Maker)

I did learn CSR-related knowledge in my university. However, I do not think my teacher really understood CSR and CSRR either, because he just read some CSR books before teaching us. I did not understand English. I also had no chance to read the CSR reports from the global leading companies. What a shame!

(Interviewee 55, Report Maker)

These statements indicate that Company B's first CSR reports were of poor quality because of a lack of knowledge and professional skills. To make the reports more readable and informative, Company B regularly invited CSR professors from global top-ranking universities such as MIT and Yale, as an interviewee mentioned:

Before we published a report, we normally invited professors from Western universities to comment on our CSR engagement and CSR reports. We took professors to our factories, headquarters and some schools we funded. They also gave us some ideas that helped us to be more socially and environmentally responsible. For example, they taught us to set a baby care room on each floor. Pregnant women and women who had young kids could take care of their baby in these rooms. We also wrote these events in our reports.

(Interviewee 37, Junior Manage of Branding Department)

However, in the beginning not all the managers realised the importance of CSR, and they even thought it was nothing more than a waste of money. The company's CSR reports bear a heavy financial burden, especially when Company B was going through a hard time.

In the very beginning, we rarely heard of any companies in Zhejiang that wanted to publish CSRR. Our former CEO highlighted the importance of conforming to a socially beneficial ideology. Even though our intention

was challenged by some senior managers, most of whom did not have any CSR knowledge, we finally insisted.

(Interviewee 55, Report Maker)

Our CEO taught us that we could not always think about how to make money. We should be more concerned with how to be a responsible company. That was the goal of Company B. We believed in Confucianism. We also believed in altruism.

(Interviewee 42, Director of Office of the Party Committee)

These accounts show that the company's engagement with CSR and CSRR was challenged by some managers. The CEO played an important role in persuading managers and insisting on CSR practices. He also thought that both Confucianism and CSR shared the principle that a company should contribute to society. In other words, engaging in CSR and CSRR was in line with Confucian principles.

Compared with Company A, which conformed to the documents issued by the Shandong government, the Shanghai Stock Exchange and GRI guidance, Company B had more proactive and flexibly chosen CSRR standards because it faced less normative and political pressures. The procedures of writing, editing and compiling CSRR were also changed according to Chinese National Standard for Social Responsibility 36000 issued by central General Administration of Quality Supervision, Inspection and Quarantine and Standardization Administration of China. It included GB/T 36000-2015 (Social Responsibility Guidance), GB/T 36001-2015 (Guidance on Social Responsibility Report Compilation) and GB/T 36002-2015 (Guidance on Classification of Social Responsibility Performance).

7.4 Adapting the particularism to the universalism

7.4.1 The Glocalised business model and Company B's strategy

Company B's business strategy was twofold: Confucian Tao and Western management skills. Its key corporate strategy was inspired by a Confucian doctrine called Weizheng which emphasised that emperors should govern a state by Tao and Confucian principles.

> Our CEO often said that all employees should be managed by Tao. People abided by law because of fear but abide by Tao because of the charisma of Confucianism. Tao is Confucianism. Confucianism is Tao. Yin is Yang. Yang is Yin. Some leading companies tend to manage their companies by regulations and rules. We prefer the softer approach of Tao but without abandoning coercive laws.
> (Interviewee 45, Director of Academy of Culture)

Company B`s business model also relied on Western scientific management skills. A famous slogan of Company B was to "use Tao to rein skills".

> We use Confucian Tao to make the Western skills work for us.
> (Interviewee 43, Junior Manager of Office of the Party Committee)

Company B also set up "Company B University" in 2016 to research "how to better embed Western business technologies and ideologies into a Confucian context as well as to teach their employees how to be a Confucian businessperson" (Company B, CSR Report, 2016). The Executive Principle of Company B University and the Director of the Academy of Culture in charge of the university both explained why Company B set up the university and described how the university worked.

The university had three functions: first, funding employees to study in top-ranked universities, especially in the discipline of manufacturing and in MBA lessons; second, digging out the underrated Confucian books and ideas; and third, combining the Western knowledge with Confucianism. We aimed to make other people`s experiences work for us and, more importantly, we also shared our knowledge with other companies that needed help.

(Interviewee 44, Executive Principle of Company B University)

This university was initially set up to serve the needs of Company B. It was not a public university. But now we also help other local companies train new employees. The students comprise salesman, accountants, workers, managers, etc. In the university, for example, before a young employee starts their jobs, they have to finish certain lessons such as understanding the goal and mission of Company B. This is very important because we emphasise collaborations. If all the thousands of employees worked for their own benefit, Company B would be like a mess of sand. So we taught them that Company B had a Confucian dream of making millions of families happy. Of course, we wanted to make our employees happy, but we reminded our employees that you should be a person who contributes to society.

(Interviewee 45, Director of the Academy of Culture)

Based on these statements, I found that with the help of Company B University global practices and local Confucian ideologies went hand in hand. As Figure 3 and Figure 4 show, Company B's arranged an annual conference of Confucian studies to discuss how to better apply Confucianism into business, how to train employees and how to promote Confucianism. These were not pure Confucian seminars like what Confucius did in 400BC. While Confucius held seminars to discuss new interpretations towards Confucian principles, Company B`s conferences focus mainly on how to apply Confucian principles into business activities. As Robertson (1995) argued, the local is not merely the counterpart to the global. In most cases, both the global and the local are features in modern lives that appear simultaneously and harmoniously.

Figure 3: Delegates of the conference for promoting traditional culture, arranged by Company B University

Source: Company B, CSR Report, 2018

Figure 4: Delegates of Company B University's conference of Confucian studies

Source: Company B, CSR Report, 2019

More specifically, Company B introduced its Confucian model in a 2016 CSR report.

> Governance in Company B is based on Confucian virtues. We take care of people. We inherited five basic Confucian principles, namely benevolence, righteousness, rituals, wisdom and faithfulness. Within the company, we constantly develop employees` potentials, stimulate employees` vigour, improve employees` knowledge, skills, capabilities, technologies, and fulfilled our organisational goals. For outsiders, Company B always puts the needs of customers first, takes care of customers, understands what customers really need and satisfies these needs.
>
> (Company B, CSR Report, 2016)

Year after year, Company B refines its business model after its annual conferences. As Figure 5 shows, the title of the 2017 annual conference was "Building a happy community for millions of families". As such, following this conference Company B set a new mission (that of families` happiness), had a new vision (to become a great

enterprise by being accountable for social responsibilities) and identified new core values (quality of moral, quality of enterprise, quality of products) (Company B, CSR Report, 2017).

Figure 5: Annual conference

Source: Company B, CSR Report, 2017

Accordingly, Company B required employees to be technologically and morally qualified and professional. This business model set the ground for the subsequent harmonious interaction between Confucianism and CSRR, as discussed in the next section.

7.4.2 Expedited adoption and adaptation of universalism

As Robertson (1992, 1995) argued, the global homogenising force and the local heterogenising force were not necessarily competing. In Company B, these two seemingly opposite trends actually went hand in hand. Furthermore, the particularism

of Confucianism expedited the adaptation of the universalism of CSR and CSRR. As two interviewees noted:

> I am not surprised that Confucianism and CSR are very similar. When I first heard words such as responsibility, social responsibility and environmental responsibility, my immediate response to them was to think of Confucian notions like benevolence, righteousness and Tao. These Confucian concepts have been internalised in our minds long before the burgeoning concepts of CSR and CSRR emerged. Confucianism is therefore particularly helpful for understanding and implementing CSRR.
>
> (Interviewee 40, Director of President Office)

> Confucianism is actually a very systematic ethical framework. The foundation is so solid that it can embrace any kind of behaviour, including CSR and CSRR. When a new technique is going to be settled, the first question we ask ourselves is why we do this. Obviously, CSR and Confucianism are on the same road. They have the same vision and mission. The two are mutually supportive. Therefore, CSR gives us more help than challenges.
>
> (Interviewee 45, Director of the Academy of Culture)

As these interviewees acknowledge, the inherent similarity between CSR and Confucianism made the adoption and adaptation of CSR and CSRR smooth. These interviewees also talked about the specific activities they did to embrace the new concepts of CSR and CSRR. For example, morning reading was regarded by CSR managers as an efficient way of digesting new CSRR knowledge. Employees went to the company by 8 a.m., and the first daily activity conducted was morning reading in factories, offices and the Confucian Hall, as shown in figures 6, 7 and 8. Ancient Confucian books such as *The Analects of Confucius*, *Da Xue* and *Disciple Gauge* but also two of the CEO`s books, *Tao of Company B* and *Responsibility of Modern Enterprise*, were recommended to all employees (Company B, CSR Reports, 2016).

> I put all the Confucian books on top of all the documents to remind me to read them before work. The first purpose is to calm me down and change my bad mood caused by traffic jams. The second, which is more important, is that Confucianism makes me proud of the effort I have made for CSRR. I do believe our CSRR can make some positive social change because our CSR effort is closer to the harmonious society portrayed by Confucius. The last one is enhancing interpenetrations of Confucianism and CSRR.
>
> (Interviewee 41, Junior Manager of President Office)

For this participant, Confucianism and CSR are interchangeable concepts and a good Confucian learner is capable of making positive social changes. Hence, Confucian knowledge expedited Company B's adoption and adaptation of CSR and CSRR.

Figure 6: Morning reading in Factory A

Source: Company B, CSR Report, 2016

Figure 7: Morning reading in the "Confucian Hall"

Source: Company B, CSR Report, 2017

Figure 8: Morning reading in Factory B

Source: Company B, CSR Report, 2018

7.4.3 The mobilisation of particularism as the philosophical underpinning for universalism

Before 2016, Company B`s CSR reports were constituted of three parts: legal responsibilities, developing responsibilities and moral responsibilities. The CSR report of 2017 was extended to four parts with the addition of philanthropic responsibilities. Subsequent reports have demonstrated that the CSR categories were often underpinned by Confucian principles. For example, philanthropic responsibilities included Confucian cultural transmission, educational support, disaster support and community support (Company B, CSR report, 2017)

The company's CSR reports now contain both global CSR and local Confucian categories. Despite some Confucian principles appearing only once in a chapter, they set the philosophical foundation for more concrete CSR content. On closer inspection of the reports, Company B follows CSR and accountability guidance such as GRI/G4, AA1000 and SA8000. For example, subcategories including customer responsibility, employee responsibility and green development are all key requirement of GRI/G4, AA1000 and SA8000. The reports' structure starting from legal responsibility and moving to philanthropic responsibility also accords with CSR guidance, while the reports themselves encompass Confucian categories such as Confucian cultural transmission and harmonious development. Such Confucian content often appears in the first sentence of a paragraph as its topic sentence, implying that the following CSR activities were all guided by Confucian principles.

Another specific example of how Confucianism underpins global CSR practices concerns the compensation framework.

> Company B formed a special Confucian benefits system inspired by "benevolence, righteousness, rituals, wisdom and faithfulness" and "honesty, shame, diligence, braveness and rigorousness". Following this system, we help employees in the areas of life and assistance, health and security, entertainment and care, and study and holidays. Under the guidance of corporate strategy and cultures, our compensation and benefits system comprises environment and development, compensation and salary.
>
> (Company B, CSR Report, 2017)

This quote illustrates how Confucianism is mobilised as the philosophical underpinning for CSR discourse. While Confucian principles were abstract, unspecific and intangible, CSR guidance specifically and explicitly explains and illustrates how companies practise social and environmental accountability. The surface CSR

information is backed up by deep-seated Confucian principles. Certain interviews also support this argument.

> The relationship between Confucianism and CSR is ambiguous and fuzzy. I could not clearly separate the Confucian content and CSR content. In other words, some words could be regarded as either Confucian rituals or as CSR terms. As I have repeated many times, the starting point and the motivation of running a business are important. Our starting point was altruism. We extracted this concept from Confucianism. This starting point determined every single business activity, including CSR and CSRR. Every word and sentence in the CSRRs were tightly associated with our Confucian beliefs.
>
> (Interviewee 45, Director of the Academy of Culture)

The front page of the CSR 2017 report shows a statue of Confucius and Confucian calligraphy in the "Confucian Hall", as seen in Figure 9. The second page introduces Company B`s mission, vision and core values, shown in Figure 10. Interestingly, the backdrop of the page is the statue of Confucius. As an interviewee explained:

> The tone of our CSR reports is Confucianism, or you could call it CSR reports with Confucian characteristics.
>
> (Interviewee 56, Report Maker)

Figure 9: Statue of Confucius and Confucian calligraphy in the "Confucian Hall"

Source: Company B, CSR Report, 2017

Figure 10: Confucius as a backdrop in a CSR report

Source: Company B, CSR Report, 2018

When I went to the headquarters for interviews, I also visited the Confucian Hall, which is at the entrance to the headquarters. All employees go through this Confucian Hall to get to their workplaces. The aura of the building abounds in Confucianism. People in it behave in a Confucian manner and talk in Confucian terms. For example, people used "hold fist salute" to say hello to others. Confucian books, TV shows about Confucianism, videos about Confucian conferences and statues of Confucius are all around this building, which is modern (indicated in Figure 11) but filled with Confucian features. This atmosphere facilitates the edification of employees to become and be Confucian employees. A junior manager of brand called this "breathing the Confucian air". As the evidence demonstrates, then, Confucianism has been mobilised as the philosophical underpinning for Company B's daily business activities, including those concerning CSR and CSRR. Readers, such as investors, of reports can find both CSR information and Confucian principles in them, which is a way of satisfying both global CSR users but also local governments and Confucian scholars.

Figure 11: The modern appearance of the headquarters

Source: Company B, CSR Report, 2018

7.4.4 Interpenetration between particularism and universalism

Global CSR and local Confucianism have been identified herein as penetrating and reinforcing each other in the case of Company B. Company B had deep understanding of traditional Confucianism and Confucian business, but what it did not possess was global skills such as CSR. After encountering CSR in 2002, it refined its original Confucian business model. As Robertson (1995) argued, the global had some superior systems beyond the local regarding values, beliefs and techniques derived from the local but beyond the local. These elements in turn reacted upon the local. For example:

> We had baby care room on each floor, which we learnt from the CSR guidance. We are dedicated to offering a comfortable infrastructure for all our employees, so we learned from the guidance and reports of other leading companies to see how they helped their employees. The baby care room is an example of this.
>
> (Interviewee 37, Junior Manager of Branding Department)

According to this narrative, even though Company B has been practising CSR in various ways it nevertheless still has new things to learn. In an abstract vein, the universalism provides new interpretations for the particularism. A Director of President Office gave me another example of this in their "working environment", as this itself is a global CSR concept that Company B learned and applied. Also, to ensure employees from different cultural, geographical and religious backgrounds have homelike experiences in Company B, it opened restaurants with different dining environments and styles of cooking. As the comments below show, while there is a

practical aspect to this there are also underlying reasons for such changes, especially regarding Confucianism, and these derived from other companies' CSRR.

> According to a Harvard university scholar`s research finding, there should be a restaurant every one thousand meters. We used to have only one restaurant near the main building. Factory workers had to walk about 30 minutes for lunch. Now we have six restaurants. A new one was completed last month just next to the factories. Workers now have more time for noon break.
>
> (Interviewee 39, Senior Manager of Branding Department)

> I was always wondering what the working environment meant and how to create a good working environment in our company. One day, I went to a employee restaurant for lunch. I felt that I did not really enjoy the atmosphere. I saw employees were tired. They did not talk to each other. That was not what a Confucian company is supposed to be. Then, we bought and moved some traditional round tables and chairs into our restaurant in order to create a family atmosphere, which might help them to relax and to talk to the person next to them like talking to brothers and sisters. Guess what, I got the idea from the CSRR of other companies.
>
> (Interviewee 40, Director of President Office)

These statements indicate that Company B made CSR decisions based on both global scientific knowledge and its own corporate situation. They built new restaurants based on the scientific report of Harvard researcher and designed these accordingly based on other companies' CSRR but with Confucian principles in mind. Considering employees` feelings and their interactions with others, the previous ordinary tables and chairs were no longer used and instead traditional facilities and round tables were installed, which resembled common family dining and facilitated interaction. I was invited to a specific restaurant for lunch. As a PhD student who had spent a long time studying in the West, I found many Chinese decorative elements such as tablecloths with Chinese embroidery. All the waitresses dressed in cheongsams. This Chinese-

style restaurant also attracted many staff from other provinces. Their love for the restaurant was revealed in small conversations. The following is just one example of what I observed during group talks:

> I was from Shanghai. I got a job in this company about twenty years ago. Although my wife and son were living with me in this city, I still missed my old father and mother very much. Because of the particularity of the nature of work, I had not been home for Chinese New Year for three years. This restaurant gave me a feeling like home. I really liked it.
>
> (Interviewee 60, Workshop Worker)

The global and the local are mutually beneficial. While Company B was inspired by the Harvard researcher's report, it was also capable of supplementing global knowledge by adding Confucian elements. Glocalisation thus involves interconnection, interrelationships and interplay between the global and the local. The global-local theme is not binary or dual, and nor does one element conquer the other. The global-local relationship is interpreted as Yin-Yang in this research: polar opposite but in an equal level mutually supplementing and reinforcing each other.

Interpenetration also manifests in the CSR reports. Besides common CSR category, Company B`s CSR reports contain Confucian categories with specific instances of Confucianism. Figure 12 and Figure 13 are examples of such within these reports. The former shows employees practising Tai Chi outside; the latter shows employees doing likewise in the headquarters. As a report maker said:

> This was another feather in our CSR cap. We care about the health of our employees. I know they are loaded with heavy workloads every day, so we have lessons about and sessions on traditional Chinese medicine, Kong Fu, and Tai Chi. We have to ensure all employees have healthy bodies and healthy minds. Life is more important than work.
>
> (Interviewee 55, Report Maker)

Figure 12: Employees practising Tai Chi

Source: Company B, CSR Report, 2019

Figure 13 Employees practising Tai Chi at the headquarters

Source: Company B, CSR Report, 2019

Another Confucian category in the reports is educating employees` families. Figure 14 is a photograph taken on the second floor of a shore. I went to the store and saw that there were products for sale on its first floor and a kitchen and a study room on its second floor. In this study room, the shop manager holds extra-curricula Confucian

activities for employees and their families. In these, participants wear Confucian clothes, drink tea, read Confucian books and write Confucian calligraphy in a original Confucian typeface.

Figure 14: Educating employees` families

Source: Company B, CSR Report, 2017

The reports therefore show how the company expanded the concept of global CSR with Confucian insights. Also, while Company B learned from global CSR guidance to set up a baby care room and restaurants, the latter in particular being designed with Confucian principles in mind, other global companies might also learn from Company B by teaching their employees about practising Tai Chi and providing education to employees and their families. Again, glocalisation is a process of global-local interpenetration.

7.4.5 Getting labelled as a level-2 Confucian company

In the government's and Boao Forum's 2017 selection and ranking of the top 108 Confucian companies, comprising ten level-1 companies, 20 level-2 companies, 78 level-3 companies, in response to Xi`s proposal of promoting traditional Confucian culture, Company B was ranked as a level-2 Confucian company while company A was ranked as level-1. However, based on my findings in these two companies, Company B made more effort to study Confucianism and construct a Confucian

business model than Company A did. Also, interviewees in Company B had a better understanding of CSR and Confucianism than their counterparts in Company A did. I saw a massive amount of Confucian photographs and terms in Company B`s reports but only a few in Company A`s. I wondered why Company A was level-1 but Company B was level-2, and in this regard I checked the firm size of all level-1 and level-2 companies and found that all level-1 were leading listed companies while level-2 were relatively smaller companies. What went on therefore seems apparent. The government sought to popularise the notions of Confucianism and Confucian business not only throughout the country but also in the global context to reshape the identities and images of Chinese companies. It is quite clear about listed companies being more influential and powerful. In short, then, the government mobilised listed companies' reputations as a means of disseminating Confucian ideologies.

Xi promoted the policy of cultural confidence to reinvent Chineseness. In this he wanted Chinese companies to become more Chinese. To distinguish Chinese companies from Western companies, the Chinese central government redefined Confucianism and Confucian business. The central government also held Confucian conferences and forums to let the companies know about these new policies and notions, and it labelled big companies as level 1, 2 or 3 Confucian companies. Meanwhile, the government also emphasised the importance of global technologies and practices such as CSR and CSRR. CSR being a universal concept meant global audiences could also access and read Confucian companies` CSR reports. The notions of Confucianism and Confucian business then further spread to foreign countries. And thus, the political goal of reinventing Chineseness and bringing about China`s great revitalisation would be completed. But this was in a reciprocal relationship, as a public official noted:

> China`s great revitalisation was not violating the principles of global sustainable development. Instead, it would be a win-win situation. China benefited from the advanced technologies. In return, China gave Confucianism to the world as a gift.
>
> (Interviewee 52, Public Official of Environmental Court)

Despite such positives, my concern was whether this kind of "cultural exportation" would lead to cultural colonialisation and hegemony. As China was growing, it seemed that a new empire was being built in which China served as the emperor. Chinese political-cultural ideologies were becoming habitus deeply embedded in the practices of the third world, perhaps even in an unconscious manner. Unfortunately, this study had no access to the partners of Company A and Company B nor to global CSR guidance makers, so I could not enquire into how they perceived and responded to the new form of Confucian business and Confucian CSRR. I therefore have to leave these questions for further research to explore the alternative and counter accounts to those of Confucian companies.

7.4.6 The transition from local to glocal

After CEO finished his MBA and came back to Company B in 2002, he arranged a meeting to ask all senior managers learn the Western concept of CSR. The report makers were required to collect CSR information from all departments and publish CSR reports regularly. However, the first difficulty they encountered was language problem. Unlike Company A, most employees in Company B had no oversea working or living experiences. They were not good at speaking English or reading CSR guidances and regulations in English. They then asked Chinese accounting scholars who were interested in international accounting regulations for help. A report maker said:

University of Nottingham and Ningbo establish a Ningbo-Norttingham campus in our city. Most accounting scholars have got their PhD in UK or Australia. So, they are good at CSR and English. We invite 2 lecturers to teach us the international CSR regulation and guidance and show us the CSR reports of Google. We have learnt the content and forms of CSR and CSRR. (Interviewee 56, Report Maker)

As lecturers were busy and had no time to translate all the CSR reports, Company B recruited business English translator to download and translate the CSR reports of other Western leading companies into Chinese.

We also recruited a professional translator. Her job was to find, download and translate the CSR reports from the world's top 100 or top 500 companies. As we were running a white goods company, we paid attention to CSRR in other Western white goods companies. So, before we were able to develop and design our CSR reports, we started by imitating others. (Interviewee 55, Report Maker)

After getting the resources of CSR and CSRR, the next step was to integrate the new accounting technology and ideology into Confucian business. Similar to Company A, this transitioning process was smooth and efficient. Report makers organised meetings with the director of academy of culture to discuss how Confucianism and CSR interacted. They finally decided not to follow the CSR pyramid but to create their work structures of the CSR reports. According to Company B's report 2018 and 2019, the structures were: law responsibility, development responsibility, ethical responsibility, and philanthropic responsibility. A report maker explained why they were not using the traditional CSR concepts:

We want to avoid using the notions of society or environment in the reports. Because in Confucianism, there is no clear line between society and

> environment. So, we use law, development, ethics, and philanthropy to frame our reports. (Interviewee 56, Report Maker)

Her statement and the reports reflected the Confucian perspective of human-nature unity which was different to the anthropocentrism. This also showed how the CSR was penetrated and revised when it was being adapted into the Confucian company. In the meantime, I also found that Company B's understanding of Confucianism changed after learning from CSR and CSRR ideologies. For example, traditional Confucian relationship between government and company was similar to emperor and subject. But a director of academy of culture no longer viewed public officials in government as emperor:

> Company B and our local government were good friends. The government gives us many projects. We build our city in a socially and environmentally responsible way as a response to the government's trust. We respect and take care of each other. That is what we learn from the Western notions such as CSR and CSRR.…Unlike other Confucian companies, we collaborate with government, but this does not mean we have to bow down to it. We are all equal. (Interviewee 45, Director of Academy of Culture)

His words demonstrated how the CSR reshaped Confucian Company B's behaviours and worldviews. The Confucian hierarchy was replaced by the philosophy of human equality. In order to fit into the global business environment, Company B changed its way of running a Confucian business based on the Western or global ideologies and practices. Apart from the dissimilarities, the report maker and director of academy of culture found that most CSR categories overlapped with Confucian thoughts.

> In general, the CSR and Confucianism are the same. They all care about people and environment. They all care about friends and colleagues. They also care about government and community. Anyway, I cannot see a clear

difference between Confucianism and CSR. (Interviewee 55, Report Maker)

In our company, Confucianism is the root. It is our fundamental philosophy. The behaviour obeying the philosophy will be accepted. The behaviour disobeying the philosophy will be prohibited. CSR perfectly conforms to the Confucian values. That is why CSR is valued and promoted by our CEO. (Interviewee 45, Director of Academy of Culture)

Compared with Company A, Company B's reports contained more Confucian words. In Company A's reports, Confucianism was seen as guiding ideology that just appeared at the beginning of every chapter. In Company B, Confucian contents and forms are more diverse. For example, in the chapter of ethical responsibility, cultural transmission is highlighted.

In our organisation, we promote Confucian culture. We teach our employees to immerse into the Confucianism, love others, and develop professional skills for building a harmonious society. When we were meeting with other companies, we carry on diffusing the Confucian business and management ideas. We believe that propagating Confucianism and Confucian business will be helpful for solving the social and environmental problems. (Company B, CSR report, 2019)

Compared with Company A, Company B was more passionate about Confucianism. Company B used CSRR as a way of propagating Confucianism rather than merely disclosing social and environmental information. Stakeholders expressed their positive attitudes towards Company B's publication of Confucian CSR reports.

Company B is the first company in our city publishing CSR reports. It is the first company to become Confucian company. It is also the first company to insert Confucian teachings into the reports. Its contribution is monumental. This is bound to drive a number of enterprises to participate

in Confucian business and CSR practices. (Interviewee 52, Public Official of Environmental Court)

To be honest, I learn from their reports. First, I learn what is social and environmental reporting. It is a new concept to me. Second, I also learn how to integrate business with Confucianism. (Interviewee 48, Customer)

Previously, I do not care about accounting reports because I cannot understand them. But now, we have new accounting reports called CSR reports. These reports are understandable to me. I am also happy to see our reports combine accounting with Confucianism. This is a great initiative. (Interviewee 57, Seller)

These statements indicated that wider stakeholders were satisfied with the glocalised CSR reports with Confucian characteristics. The reports not only propagated Confucianism but also raised audiences' awareness of social and environmental issues. Therefore, the meanings of CSR reporting were to satisfy the information demands and to education the stakeholders to build a harmonious, balanced, and united nature.

7.5 Perceptions of the glocalised particularism

7.5.1 Various perceptions of the core of CSR and CSRR

7.5.1.1 Legal responsibility

Interviewees frequently mentioned legal responsibility. As a Confucian company, Company B regards the government as the *Chao Ting* (royal or imperial court), implying it possesses supreme power and status. Every legal document in China is regarded as *Sheng Zhi* (an imperial edict) so must be followed. Disobedience to an imperial decree was historically punishable by death. Also presently, losing the

government's trust is equivalent to losing *Kao Shan* (backer) and resources for living. This work's content analysis reveals how every chapter of the reports begin with a statement of commitment to the government. Interview evidence supports this.

> Legal responsibility is the top priority in the reports. This is why we put them in the first chapter. Confucian companies should always abide by the laws, regulations, requirement and even suggestions from the government such as those regarding CSRR preparation and publication. We know the Guanxi between the government and us is a monarch-subject relationship, even though we seem like friends. It is also like a parent-son relationship. As a son, we can share our small secrets to our parents, but we also need to bear in mind the power distance and respect them. This is really important in our company.
>
> (Interviewee 43, Junior Manager of Office of the Party Committee)
>
> We are proud of being an excellent taxpayer. We also want to show that we paid extra tax to the government in the beginning of our CSRR because we value legal responsibility. More importantly, it is like an unwritten rule that putting information about the government at the front of the reports reveals our kingship.
>
> (Interviewee 41, Junior Manager of President Office)

These statements indicate that the company being legally responsible results from Confucian companies' faithfulness to the government, which has absolute power. Company B fears them, wants to curry favour and needs the government on its side. It may be surprising that in the modern world where equal rights are promoted Confucian Company B shows such obedience to the government, but when you consider the Chinese context, this is not surprising because of the Confucian hireachy. Given this, the government's propagation of Confucianism is also a way to enhance its own power.

7.5.1.2 Confucian teachings

Confucian teachings were mentioned many times in the reports and the interviews. One important Confucian teaching is to promote Confucian wisdom to non-Confucian people. Company B is proud of using the reports to show their devotion to Confucianism to readers.

> I am proud of producing Confucian wisdom in the CSR reports. This is a characteristic of being a Chinese Confucian company compared with Western companies.
>
> (Interviewee 56, Report Maker)
>
> Compared with financial statements, CSRR can reveal more subjective ideas. It should reflect the characteristics of a company. Every company has its own features and unique CSR and CSRR model. One of the most important features of our company is Confucian teaching. There are many Confucian companies. There are also many Confucian books. Different companies focus on different ideas of Confucianism. Therefore, the use of Confucianism is extremely various. For example, we have written about "exercising management by means of virtue" near the end of one of our reports. Other companies may mention how "getting rich without righteousness is more than floating clouds". Therefore, our uncommon opinions cannot be easily copied or replaced by others.
>
> (Interviewee 55, Report Maker)

These accounts reveal that having Confucian teachings in CSR reports highlights differences between Confucian companies and others. I also felt that the interviewees had a strong sense of patriotism because they believed China was becoming a cultural superpower.

7.5.1.3 Transparency and accuracy

Transparency and accuracy are also key CSRR concerns as Chinese companies have been criticised by global customers and suppliers for lacking CSR transparency. Specifically, transparency and accuracy concern how many CSR activities have been

recorded accurately and properly, and to what extent the truth behind the CSR praxis is reflected. Company B endeavoured to avoid the condition of information asymmetry.

> Apart from collecting and compiling CSR documents, we also evaluate the accuracy of employees' stories. You know, employees may be proud of what they have done and stretch the truth. Therefore, we need dispassionate rational analysis of their words. Auditing is designed to check the accuracy of financial statements. We act as a type of auditors for our own CSRR.
>
> (Interviewee 56, Report Maker)

Global forces, including customers and suppliers, pressured Company B into being more transparent about their social and environmental behaviours. The stereotypical image that Chinese companies were less responsible for the environment and society and less transparent also influenced Company B's imgae. To meet such demands from global forces, some interviewees said that being more transparent has become extremely crucial for Company B.

7.5.1.4 Forms

Some interviewees drew attention to the multiformity of CSRR. Company B weekly uploads CSR information onto its social network sites such as its "WeChat Official account" so a broader audience has access to their CSR information. The general content of this WeChat Official account and the actual CSR reports are the same, but the language of the former is clearer and easier to understand. But they are two forms of reporting: official CSR reporting and social media reporting.

> You can subscribe to our WeChat official account. There are some articles about our CEO`s reflections on Confucianism and CSR. We also offer some special topics – for example, organising table tennis competitions for disabled people and arranging Confucian classes for underprivileged children. There are also links at the end of the reports so that they can make reservations.
>
> (Interviewee 45, Director of the Academy of Culture)

Big Confucian companies also often have a "contribution whiteboard" that lists employees` financial contribution to the company. However, during my fieldwork in Company B the content of whiteboard concerned Confucian achievements but not financial contributions. A manager told me this was also a form of CSRR.

> The purpose of putting this board in a conspicuous place is to encourage our employees to be social contributors beyond simply making money for our company. This is also a form of CSRR.
>
> (Interviewee 38, Junior Manager of Branding Department)

Accordingly, Company B issues its CSR information not only by CSR reports but also via other channels such as its WeChat Official account and whiteboards. It has therefore emancipated itself from the traditional thinking that there is only one form of accounting (i.e., published financial reports) (Gallhofer, 2018). These approaches likely attract more readers and widely spread these CSR ideas.

7.5.2 CSRR is a translation of Confucian books.

Confucianism has had various epochal inheritances throughout its long history across significant contextual changes. Social formations, cultural orientations and regime changes have all given Confucianism new blood, while some "bad Confucian

principles" deemed heavily out of step with certain times have also been removed and abandoned. Confucian scholars have written many books that have combined Confucian ideas with practical significance, with *Cai Gen Tan*, written during the Ming dynasty, being an example of such. These books follows fundamental Confucian ideas such as benevolence and righteousness, but innovation came when the writers used temporal incidents to annotate these ideas. In the twenty-first century, Company B has come to regard CSRR as an updated form of such Confucian books.

> I feel like the CSRR I have published is a kind of Confucian book. The two have many things in common. For example, although their stories happened in different ages they are all influenced or underpinned by The Analects of Confucius. We also do CSR and compile CSRR in a Confucian way as well as for a Confucian purpose, namely spreading love. Our CSRR is becoming increasingly influential and qualified. I assume our work will be remembered and applied extensively and uninterruptedly with the development of the CSRR area.
>
> (Interviewee 37, Junior Manager of Branding Department)

This manager sees Company B as producing new Confucian books based on its new knowledge and understandings in the twenty-first century. Confucian principles are thus not solid but can be reinterpreted in different social-economic and political contexts.

7.6 Motivations for engaging in Confucianism with CSRR

7.6.1 Taking Confucianism onto the global stage

Company B's key motivation for publishing CSRR was to take Confucianism onto the global stage, with an underlying facet being to propagate Confucian wisdom. After

finishing his MBA lessons in Europe, Company B's young CEO realised CSRR could be used as a tool to fulfil these Confucian goals.

> Our CEO had a two-year MBA study experience in Europe then took over our company from his father, our former CEO. The former CEO was one of the first generation that had the opportunity to make such contact with the Western world. At that time, our former CEO asked his son to go abroad to familiarise himself with Western living and its working style. Our young CEO brought knowledge back to our company and applied them to our management. CSR and CSRR concepts were two of the most important and neoteric ideas. The current aim is to use CSR reports to make Confucianism famous.
>
> (Interviewee 37, Junior Manager of Branding Department)

Although the CEO and managers wanted to contribute to global culture, their specific desire but also the means of doing this was to popularise Confucianism. For them, there is much to learn from Confucianism, so by putting Confucian teachings into the company's CSR reports global stakeholders can benefit from Confucianism and in this way a more harmonious, sustainable world can be built. In Robertson's (1995) book, this is called the universalisation of particularism. He explains that the global is a dynamic system. While universal global concepts are assimilated by locals, particular local ideas can also be diffused into global arenas. Thus, the global persistently engages with the local.

Also, some interviewees mentioned that the government suggested they stick with Confucian business because of the new policy of cultural confidence.

> It is our pleasure to please our president, Xi. We now feel that our country is growing stronger. It is also good to know that our central government is trying to redefine and reawaken traditional Chinese cultures. Promoting Confucianism on the global stage used to be our own dream, but now it is a national dream.

> (Interviewee 42, Director of Office of the Party Committee)

> I have to say that President Xi has good taste. He knows Confucianism is a treasure for not only China but also the whole world, even the whole of nature. Our government is impressed by our Confucian business model and our ways of combining Confucianism and Western technologies. We are also given more financial incentives to carry on the Confucian practices.
>
> (Interviewee 38, Junior Manager of Branding Department)

These statements indicate that Company B's taking of Confucianism onto the global stage could also bring it political-cultural legitimacy. The central government has paid attention to the developing of Company B, allocating more resources and incentivising Company B to carry on its Confucian business practices. Moreover, Company B interviewees also recognised that foreign cultures were not always unproblematic.

> In some EU countries, they focus on how to improve their own competitiveness and weaken counterparts` financial ability. It seems that the ways Western companies won the market involved beating competitors down. Our CEO did not agree with this idea. In Confucian culture, companies try to create a win-win situation. In other words, our ways of developing also help other non-Chinese companies develop. We are looking for cooperation and collaboration rather than competition. I believe that a harmonious, sustainable world can be built only if companies from various cultural, national, economic and historical backgrounds collaborated with each other.
>
> (Interviewee 40, Director of President Office)

> In a utopian Confucian world, there would be a great harmony. Harmony between human and human, harmony between human and nature, harmony between Yin and Yang, harmony between black and white, harmony between right and wrong, harmony between you and me, etc. This is the essence of Confucianism. I heard from an EU partner that he was conquering the world and he wanted to conquer and govern nature. I wondered why human beings have to treat nature as their enemy. Why can we not respect nature and treat it as our best friend? I thought that while we are learning from them [EU partners], they could also learn from us.

(Interviewee 44, Executive Principle of Company B University)

Accordingly, Company B also wants to reshape some basic CSR ideologies and to change how companies in other cultures perceive nature. I see this as a process of local contribution to the global.

7.6.2 Establishing or keeping good Guanxi with the government

Keeping a tight and warm *Guanxi* with governments is an eternal topic for Confucian companies. While the central government acted as the Confucian father, the Ningbo government acted as a big brother, taking care of Company B. In Confucian culture, the big brother and father are alike, so the big brother`s order also has to be obeyed. As a brother, the Ningbo government suggested that Company B engages in CSRR with Confucianism and even arranged CSR conferences where Company B shared CSR and Confucian knowledge with other local companies.

> Unlike governments in other provinces, our local government is easy-going and efficient. It has changed from a controller to a service-provider and provides small and medium companies equal opportunities for sharing their resources and to develop rapidly. Its attitude and efficiency impress me so much. For example, when we needed to sign a document with many government departments last month we went to an office responsible for our requirement. There were also many other companies that needed these signatures. This office asked all departments to arrange a group meeting that all representatives from companies and departments should attend. We finished this work in two days. As I remember, the condition ten years ago was totally different. Then, we might have spent months dealing with these issues because of some officials' lack of efficiency and responsibility.
>
> (Interviewee 41, Junior Manager of President Office)

We hope to keep good Guanxi with the government as much as we can. Even though the Ningbo government and its local enterprises are good

friends, the CEO reminded us that we were not allowed to overlook new arrangements from governments. For example, the Ningbo government did not push us to publish CSR reports nor to be a Confucian business. Some public officials informally told us that our Confucian model and our CSR reports were incredible. It meant that they were happy with our work and that they trusted us. As a young brother, all we could do was continue.

(Interviewee 37, Junior Manager of Branding Department)

Ningbo's public officials see Company B as a good friend and acknowledge it as the "sample business" in Ningbo. Every time officials from central government visited Ningbo, the Mayor of Ningbo invited Company B's CEO to accompany him with the officials, who also went to the headquarters of Company B where they discussed how it incorporated both Western practices and Confucian ideas into their governance. Ultimately, the central and Ningbo governments were satisfied with Company B`s Confucian business model and CSR practices so rewarded it financially.

I know that Company B paid much attention to environmental protection. I had never heard of any scandal about Company B`s negative environmental performance being reported on social media. Also, the central government started setting up the courts of environment, which could be seen as a signal that environmental protection should be the priority among priorities in national projects. Company B, as a good performer, showed other companies in especially sensitive industries such as the petrochemical industry and chemical industry how to contribute to society. In return for Company B`s efforts regarding protecting the environment, we asked Ningbo TV station to broadcast a series on Company B`s CSR story. You can see it in the next two years.

(Interviewee 52, Public official of Environmental Court)

We have a very nice Guanxi with Company B. I can see some employees have been influenced by the CEO`s Confucian ideas because they are always good-tempered and sensible, and they really respect nature. I also heard that some CSR news about Company B will be broadcast on Ningbo TV. Their CSR actions also attract attention from other local companies. I

hope more and more companies realise the importance of CSR, as CSR is a mandatory task for a modern company.

(Interviewee 53, Public official of Environmental Court)

Public officials of the environmental court were happy with what Company B had done, so an already good *Guanxi* between government and Company B was enhanced. As the central government has paid more attention to environmental protection in recent years, the case of Company B was used by the Ningbo government to further spread this political ideology, with the aim being to encourage other local companies to embark on CSR projects and to become a Confucian business.

7.6.3 Refining the traditional Confucian ideology

Traditional Confucianism contributed to the development of CSR and CSRR in Confucian companies, but in Company B its young CEO and various CSR managers noticed the shortcomings of traditional Confucian principles regarding its suitability for contemporary society. Thus, Company B refined Confucianism by incorporating advanced CSR ideas.

I really love and respect Confucius. He was the greatest man, and his ideas have influenced dozens of generations. He painted a picture of the harmonious society that became the ultimate goal for the Chinese. However, I admit that parts of his ideas are unsuitable for modern society and I think he would agree. If Confucius was in our company, in my opinion he would also advocate our assimilation of knowledge from the West.

(Interviewee 42, Director of Office of the Party Committee)

This statement shows why Company B's Confucian model was refined through the learning of business skills and ideologies from Western modern enterprises, as aspects

of the traditional Confucian model were ill fitting for contemporary times. This new model also conformed to the cultural confidence policy, which suggests that Chinese companies combine Chinese cultures with other cultures and make Confucianism work for the present. Thus, Company B contributed to the global not only by propagating Confucian wisdom but also by improving and enhancing traditional Confucianism through insights gained from global cultures. These two phenomena for me manifest Robertson's (1992, 1995) glocalisation. Both the global and the local shaped Company B's practices in a harmonious and simultaneous manner. More importantly, global and local knowledge complement each other rather than compete with or resist each other. Company B encountered Confucianism before it encountered CSR and still retained much of this afterwards; nevertheless, it was necessarily reshaped by CSR practices. I argue that this type of glocalisation took place mutually, as global CSR and local Confucianism were simultaneously redefined and refined.

7.6.4 Providing a tool for Confucian self-reflection

In Confucian culture, self-reflection is about communicating with one's inner self to further self-understanding and ultimately achieve self-improvement. Confucian businesspeople should reflect in such ways before going to sleep. Confucius asked himself three questions as discussed in 6.5.2: whether he behaves faithfully as a human being, whether he is trustable to his friends and whether he finishes the teacher`s task of the day. Self-reflection is a key way the Confucian businessperson comes to learn about and develop herself/himself. CSRR is similarly also a tool for reflecting on the past and planning for the future. Specifically here, it is about making business

transparent and accountable not only for external stakeholders but also to the company per se. Interviewees told me how they used CSRR to record their Confucian and CSR behaviours.

> I know not many stakeholders read our CSRR because very few Chinese know that our company has published many CSRRs. To be honest, our CSRR is not merely aiming to meet demand from the various groups of external stakeholders such as customers and government. More importantly, our report is a tool for self-reflection. We are more concerned with improving our own understandings of Confucian wisdom.
>
> (Interviewee 55, Report Maker)

> I had regular meetings with my colleagues to talk about Confucianism and in these we made meeting minutes. Much of the information would be put into the CSR reports because becoming a person of virtue is an important CSR behaviour.
>
> (Interviewee 43, Junior Manager of Office of the Party Committee)

Reading Confucian books is a daily activity in Company B. After each meeting, a report is sent to the director of office of the Party Committee who is responsible for collecting meeting notes and writing seasonal reports to the CSRR makers. Thus, CSRR contains Confucian self-reflections.

7.6.5 Following the elder brother and setting examples for young brothers

Company A can be viewed as the "big brother" for Company B, and listening to such a brother`s order is a Confucian principle. Company A is economically stronger and has better *Guanxi* with the central government. The products of Company A and Company B are similar because they both produce extractor hoods, colour TVs, cooktops, inlay-type tableware disinfectors, built-in microwave ovens, built-in ovens and built-in steam boxes, etc. Even though they share the same customer base,

Company B nevertheless still regards Company A as a role model rather than a business rival. The CEO of Company A once told the CEO of Company B to continue their CSR work and explore further ways of fusing Confucianism with management skills. Interviewees also mentioned that such brother orders had to be obeyed in Company B.

> Our CEO went to Shandong province once a year to worship Confucius. He also had some conversations with the CEO and managers of Company A in the same province to keep a good Guanxi with the CEO of Company A. Our CEO really liked and respected the CEO of Company A because he was not only an outstanding Confucian scholar but also a Taoist scholar. I believe that learning the Taoist doctrines can play an important role in enhancing understanding of Confucianism. Perhaps this is the main reason why the two CEOs often talked about Confucianism and Taoism and CSR. The CEO of Company A encouraged our CEO to continue our Confucian and CSR practices. You know, an elder brother`s order is equivalent to one of the father`s.
>
> (Interviewee 56, Report Maker)

This shows the CEO of Company B regards the CEO of Company A as a big brother and listens to his suggestions. According to this interview, Company B also wants to keep good *Guanxi* with Company A. For example, the CEO of Company B often went to Shandong province to meet with the CEO of Company A.

While Company B views Company A as a big brother, other smaller and younger companies actually view Company B as a big brother. In this sense, Company B is responsible for setting an example for its young brothers just as Company A does. Company B identified a common phenomenon whereby local companies (i.e., young brothers) in Ningbo city engaged in tax avoidance legally and illegally, though it supports paying tax because it believes the government is more knowledgeable than business in terms of understanding the troubles facing local citizens. Paying tax to the

governmentis part of a company's CSR tasks and plays an important role in enhancing and engendering positive social changes. On tax and Company B:

> We pay the tax not only legally required but also that not legally required. Our tax rate has been the highest in the province for many years. We are actually under much pressure from other companies. If we pay more, they may also be morally forced to do the same. Nevertheless, we have done many things like this. We do believe we are doing the right things because we attach great importance to Confucianism and CSR. Publishing CSRR is the same. No companies do it. We know it will become more and more important, as we just do it.
>
> (Interviewee 42, Director of Office of the Party Committee)

This statement suggests that as a big brother, Company B identifies the problems of the young brothers such as tax avoidance. To set good examples for young brothers, Company B pays closer attention to contribution to the social and environmental issues.

The Ningbo government also has organised local conferences to create visibilities for the concepts of CSR and Confucianism. Company B's CEO and CSR report makers have been invited to give speeches at these and share their Confucian and CSR insights. They have done this, seemingly with knock-on effects:

> I'm glad that more and more companies want to talk about CSRR and Confucianism with me after the conferences. I know some of them are preparing for their first CSRR.
>
> (Interviewee 56, Report Maker)

This statement indicates that the Ningbo government helped Company B to be a Confucian big brother and set examples for other Confucian and non-Confucian companies and thus facilitated the dissemination of CSR and Confucianism in local.

7.7 Conclusion

This chapter has particularly analysed and elaborated on how Company B adopted and adapted the global concept of CSR into the Confucian context. Company A became a Confucian business before the issue of Xi's cultural confidence policy. The old and young CEOs' personal enthusiasms encouraged them to learn from Zi Gong, the founder of Confucian business, and attempt to run a Confucian business in the modern society. In order to capture the foreign markets, old CEO sent young CEO to the Europe to gain knowledge from the top Western universities. After finishing his MBA, young CEO brought Western concepts such as CSR and CSRR back to Company B in 2002. During the process of adaptation, the global CSR and local Confucianism did not resist each other. In contrast, the Confucianism facilitated the adoption of CSR and the production of glocalised CSR reports. The phenomena of inter-penetration and inter-facilitation were also identified in Company A's global-led glocalisation. The main differences between two companies's were directions towards glocalisation and contents of glocalised CSR reports. While Company A represented the global-led globalisation, Company B started as a local Confucian business and subsequently fit into the global business environment. This showed the opposite direction: local-led glocalisation. The other difference was Confucian content in reports. Company B viewed promoting Confucianism onto the global stage as a key responsibility. Therefore, its CSR reports quoted more Confucian teachings, followed by their interpretations of the teachings and discussions about their experiences on how Confucianism was intermingled with CSR practices.

After analysing the empirics, we can now proceed to the final discussion and conclusion.

Chapter 8 — Discussion and conclusion

8.1 A glimpse at the research topic and main findings

The first purpose of this chapter is to revisit my research aims and discuss the extent to which these have been fulfilled. The second is to clarify this work's contributions by engaging the findings with the literature in relation to global-local interactions and CSR practices in peripheric countries. The last purpose is to deliver my personal recommendations for further research. With this in mind, this chapter proceeds by examining my research topic and demonstrating my findings.

Globalisation has been examined by prior accounting literature in terms of its critical impacts on developing and less developed countries (Alawattage and Fernando, 2017; Cooper and Ezzamel, 2013; Gallhofer et al., 2011; Kamla, 2012; Kamla et al., 2012), but notably these impacts have unfortunately often been in a negative manner. Using their own technological and scientific advancements, Western countries, especially the US and the UK, invaded and colonised non-Western countries such as Syria, Sri Lanka and China in the nineteenth century, and this itself ultimately led to global changes. Indeed, the emergence of globalisation has been largely attributed to Western imperialism and colonialism (Gallhofer et al., 2011). In the twenty-first century, such large-scale overt colonisation is not so evident, but colonisation has not disappeared;

instead, it has merely taken other, much more subtle forms, and it thus still exists. The colonised are still, to some extent, negatively controlled or restricted by the colonisers in institutional (Cooper and Ezzamel, 2013) and cultural areas (Alawattage and Fernando, 2017), which all together is conceptualised as postcolonialism or cultural hegemony.

Ironically, some Western researchers presently still treat the West as the centre so research non-Western societies solely from Western perspectives (Gallhofer, 2018). In this, these Westerners locate themselves at the centre of the human community and assess and evaluate the social and political behaviours of their counterparts while considering Western technology, practices and ideologies as the benchmark. Furthermore, non-Western particularities are seen as weak or inferior and are consequently being replaced or abandoned (Kamla et al., 2012). The homogenising forces of globalisation, Westernisation and universalisation have become even more powerful in the twenty-first century, with serious ramifications for their counterparts. In this global context, accounting papers such as Gallhofer et al. (2011) have called for accounting practices in the non-Western context to be paid much more attention to but in particular ways. They want restrained local voices to become emancipated so locals can give their perspectives and the negative effects of Western centralism and Euro centralism can be countered. This is an emerging and interesting research area, yet insights regarding the interplay between accounting practices and cultures of non-Western countries remain scant.

In filling such research gaps, I have explored the ways dialectics between the global and the local produce and reproduce a particular accounting regime: CSR reporting regime in Chinese Confucian companies. Drawing on Robertson's (1995) glocalisation theory, the focus herein has been particularly on the interaction between

global CSR discourses and the local culture of Confucianism in the form of CSR practices in Chinese Confucian companies. This has been done by conducting 60 semi-structured interviews, a qualitative content analysis and a document analysis. This document analysis facilitated understanding of the macro political, economic and cultural context, which has significantly impacted on the development of local CSR practices. The interviews and content analysis then helped me to understand what has happened in the studied context but also how and why it has happened and indeed still happens. Although a ethnographic fieldwork has not been met, 60 in-depth interviews have been done and masses of publicly available and internal documents have been accessed and analysed for this work, providing rich data to address my research questions.

On the theme of global-local interaction, the stories this work gathers and analyses on CSR practices in Confucian companies show that the global and the local go hand in hand with each other. In two Confucian companies, global CSR ideas and local Confucianism are not resisting but are instead complementing each other via their sameness and similarities between, for example, the global's theoretical foundations and local's philosophical underpinnings, with many manifestations of these occurring, such as creating a sustainable world in terms of nature. CSR, which emerged and developed in the Western context, represents the Western way of reaching sustainability, and Confucianism does similar with its philosophical ideas about nature being harmonious and sustainable. While CSR offers practical guidance such as reducing carbon emissions, Confucian principles such as human-nature harmony provide philosophical underpinnings that support and reinforce CSR.

This work does not pretend that the theory of CSR and the principles of Confucianism are a perfect match without differences. In fact, it acknowledges that differences

between the two exist. What it does not subscribe to, though, is that this means the global and the local are in conflict. Instead, this work proposes that the two welcome, enjoy and celebrate not only similarities but also the existence of differences and variances. It is actually these very differences between the two that add to such understanding and ultimately enrich both the global's and the local's understanding of sustainability. These different insights, perceptions and paths towards the ultimate end of sustainability, for example, allow both the global and the local to communicate with and learn from one another. Hence, this thesis focuses on the interrelating, interpenetrating, inter-facilitating and inter-reinforcing that takes place between CSR and Confucianism. On the one hand, as evidenced by interviewees, the global concept of CSR is a cooperative partner rather than a competitor. Local Confucian companies have learnt many CSR activities such as setting a baby care room at the main building and constructing multiple restaurants with different cuisines. Confucianism as an ethical framework has not provided much specific guidance for concrete social behaviours. The CSR guidance gives Confucian companies this, but also shares ideas to fulfil Confucian principles. CSR thus penetrates and reinforces Confucianism.

On the other hand, Confucianism reciprocally contributes to CSR development. In Western societies, the human being appears to act as the dominator or controller of nature. With such a conception, the Western way has traditionally treated various aspects of nature as resources people can use and exploit for constructing and reconstructing the human world (Gallhofer, 2018). This mindset implies that the human is excluded from nature. In Confucian societies, though, the human is part of nature and non-human objects are viewed as brothers and sisters. Confucian principles highlight the importance of respecting nature, which is why interviewees say they run a Confucian business to please the God of nature. Rather than dominating and conquering nature, Confucian businesspersons endeavour to live in harmony with it.

This Confucian idea has been learnt by the West such as the new concept of "corporate nature responsibility" as a replacement of the original concept of "corporate social responsibility" developed in the work of Gallhofer (2018). In Confucian companies` CSR reports, Confucianism is also emphasised as a complement to CSR discourses, so again a difference does not bring conflict as many assume but instead leads to harmonious development, which in this instance also demonstrates a way Confucianism penetrates and reinforces CSR. As noted throughout, Robertson`s (1995) glocalisation theory captures this two-way relationship.

The "glocal" is a political-cultural space covering both monophonic sameness and polyphonic variances, reflecting the co-presence of global homogenesis and local heterogenesis, universalising and particularising tendencies. Monophonic sameness signifies similar or even overlapped ideologies and philosophies that CSR and Confucianism have in common. When these two interact within the Confucian companies, they reproduce the same sound as a monophony.

As noted, I acknowledge that there are also variances and differences between CSR and Confucianism but perceive these differently from the many other researchers who see these as conflicting. To stress the point, for me these variances have not led to conflict or resistance. Rather, I find a harmonious coexistence like a polyphony. Thus, indeed there are various dualities existing within CSR and Confucianism (global and local; globalisation and localisation; universalism and particularism; homogenisation and heterogenisation). Unlike many researchers, however, who view these as conflicting opponents in a mutually ruinous relationship (Giddens, 1990, 1991), this is not so for me. What I see is that they enjoy and celebrate their co-presence, interact and communicate with each other harmoniously, and, in the end, actually make each other better. This is the nature of glocal and glocalisation.

Being glocal is a strategic act and a disposition in a contemporary political context where a company faces the challenges of simultaneously satisfying certain political-economic and market demands and impositions made by global forces as well as certain local political-cultural imperatives created by local forces. That is, the glocalised regime is produced to meet demands from multiple groups of stakeholders, including global investors and customers, state politicians, scholars and, of course, the managers and workers within organisations. In my cases, global customers, the Shanghai Stock Exchange, central and local governments, local Confucian scholars, and CEOs and managers of other Confucian companies compel these companies to engage in CSR and CSRR with Confucianism. Some of these request the disclosure of social and environmental information and some require Confucian content. The rest ask for both. Thus, for Confucian companies glocalised CSRR is a strategy and a disposition the actors mobilise to deal with the various challenges they face.

These findings contribute to the literature mainly on CSR practices in peripheric countries. To be more specific, this discussion proceeds through the macro (global marketing), meso (national politics) and micro (key organisational actors) contextual determinants in shaping and reshaping CSR and CSRR practices in companies, especially in peripheric countries. This helps us understand how and why contextual factors facilitate diffusion, circulation and assimilation of global and local discourses. Then I move on to discuss concrete CSRR practices and answer questions concerning how global and local elements interact in local companies and what the outcome is of these interactions. Finally, this chapter ends with motivations underlying the practices.

8.2 The role of context in global-local interaction

Accounting is a contextualised practice (Osman et al., 2020). When authors evaluate accounting practices, local political, historical, social and cultural contextual determinates need carefully considering. Understanding these contexts is vitally important for qualitative accounting researchers, as they view accounting as a social and cultural agency. Furthermore, authors have demonstrated how in non-Western settings such as Syria (Kamla et al., 2012), Egypt (Osman et al., 2020), Thailand (Kuasirikun and Sherer, 2004), Sri Lanka (Alawattage and Fernando, 2017) and China (Zhu et al., 2021; Situ et al., 2020) each country has a distinct economic situation, history, culture and politics that possibly reshape and reimagine Western accounting concepts in different ways. In my study, I have found that both global forces, such as global investors, and local forces, such as local politics and culture, have enormous impacts on the development of Confucian companies' CSR practices.

This subsection focuses on the role of context in shaping and reshaping accounting practices, including CSRR. I mainly discuss the impacts of political-economy, political-culture, and the global and the local markets in expediting or delaying globalisation, localisation or glocalisation before I continue to the concrete practices produced at the organisational level. Unless the broader context and its relevance is clearly understood and presented, it is difficult to make sense of the stories, cases and evidence qualitative researchers yield. While therefore considering contextual elements of each, I frame this subsection into three themes to which my study contributes, namely disclosure demands from the global market, enactment of national accounting regulations and politicisation of local cultures.

8.2.1 Disclosure demands from the global market

Market demands seem the main driver of CSR accounting disclosures in developing and less developed countries (Kamla et al., 2012; Osman et al., 2020; Alawattage and Fernando, 2017). After a long colonial period, countries such as Syria (Kamla, 2012) as well as China opened their national door to encourage in foreign investment and to provide opportunities for local companies in terms of communicating with global business partners. Compared with developed countries, these countries face more pressure for economic development because poverty abounds. As Kamla (2012) argues, the primary aim of a government is to care for the economic conditions within which its people reside. When companies intend to attract customers from the global market, they must conform to the accounting rules and regulations imposed on them but they do so at the expense of losing certain rights of choice and a voice. Similarly, Confucian companies face reporting demands from their global customers, investors and suppliers largely because of stereotypes about Chinese products being low in quality and produced at great cost to society and the environment. Global stakeholders impose CSR concepts on Confucian companies but leave them little space to manoeuvre. Given all this, I argue that global CSR demands facilitate globalisation.

8.2.2 Enactment of national CSR accounting regulations

Studies have demonstrated that in some developing countries CSR accounting regulations remain scant (Osman et al., 2020), but from another perspective this manifests the paucity of globalisation's impacts and influence in such contexts. In Egypt, CSR accounting is still a marginalised concept compared with financial accounting, and its government has been neither willing nor capable of enacting

legislations (Osman et al., 2020). A similar situation prevails in Syria where CSR regulations are poor and the government is less responsible for checking and monitoring whether local companies obey social and environmental accounting standards (Kamla et al., 2012). The situation in China, however, is slightly nuanced.

The enactment of CSR laws and regulations in China started in the early 1990s and by 2018 had been revised five times, indicating that the central government has paid much attention to developing CSR (Situ et al., 2020). When policymakers refine Chinese CSR laws, they refer to newly released US or UK accounting rules and regulations as the rules and regulations are generally viewed by peripheric countries as the benchmark. Notably, though, these US and UK regulations are now not simply being reproduced as they were in the very early days but are instead being integrated with Chinese characteristics such as the CCP's political ideologies (Situ et al., 2020). Interestingly, the central government endeavours to find a balance between retaining core CSR concepts with preserving political-economic and political-cultural ideologies simultaneously. This political orientation lays a solid foundation for the production and reproduction of glocalised accounting regime.

8.2.3 Preservation of local cultural diversity

Some governments replace their local cultures to cater for global investors` interests, but local actors tend to oppose the requirements of global investors and national politics as they instead want to preserve their cultures (Osman et al., 2020; Kamla, 2012; Kuasirikun and Sherer, 2004). As such, these local actors rebuff globalisation and expedite localisation. In Syria, for example, when faced with such a threat women's deep-rooted nationalism erupted to counter Western cultural hegemony, and this manifested in certain behaviours. They wore hijabs, for instance, as a "symbol of

resistance" (Kamla, 2012: 195). In Sri Lanka, local managers exercised their cultural agency to create a hybrid cultural space wherein they could save their cultural identity (Alawattage and Fernando, 2017). These papers point out that cultural diversity in these contexts exists merely at the organisational level. At the international and the national levels, these local cultures have given way to what is regarded as "mainstream" Western cultures. In my cases this differs slightly, as the action of adhering to the local Chinese culture is taking place at organisational levels but also at the national level. In fact, the national level is driving overt actions to preserve its culture. Nevertheless, once again it is not about oppositions being in conflict or one conquering the other here, as so many misconceptions in the literature across various contexts propose (Cruz et al., 2011; Kamla, 2012). The way of doing so in China is not to resist global cultures but to fuse global culture with the local culture. In Chinese terms, this is called Zhong Xi Jie He, which signifies the integration of the Chinese and the Western.

In the past, the Chinese government deemed Deng's opening-up policy a double-edged sword, and perhaps rightly so for it promoted economic development but also blurred and even lost characteristics of being Chinese. The problem concerned the imbalance resulting from an inherently problematic approach of excessively both embracing the new (global) and neglecting the old (local) (reflecting many researchers' views in terms of advancing towards all or nothing, having either one or the other, etc. because, for them, the two "conflict"). The solution involved redressing this imbalance by moving away from such a fallible process. Central to this was a focus on Chineseness. In 2012, policy of cultural confidence was issued to recreating the identity of being Chinese. This political effort has been about reinventing Chineseness and distinguishing China from others. Following this policy, traditional Chinese cultures, including Confucianism, were reawakened and redefined, and this happened within the context of both the local and the global. For it, Confucian scholars are required to

research and understand how to combine the tradition with the modern, the West with the East, and the Global with the local. Because of this policy, Confucian institutions have been established, and Confucianism-related conferences and forums have been held by the central and provincial governments. Meanwhile, the notion of Confucian business has been redefined and promoted. The central government suggested Chinese companies incorporate Confucian wisdom into their business activities to distinguish Chinese companies from others, but as noted many times this is not in opposition to or conflict with the West as many researchers have postulated.

The core of reinvented Chineseness is not about eradicating Western skills and technologies. It is a process of making a blend. For Confucian companies, their objectives are thus not about replacing the Western with the Confucian. Instead, they are about absorbing the quintessence from both Western advanced practices and Chinese Confucian ideologies, combining these accordingly and, then, applying what results in practice. As such, the government`s response to globalisation is not to resist, reject or passively and reluctantly accept it (Kamla, 2012). It is to welcome it, but not in a way that means globalisation engulfs Chineseness. For the government, it is about a careful balance and a mutually beneficial outcome. As Chinese government officials insist, there is always something China can learn from other countries, and there is always something China can contribute to the world. Rather than focusing on the institutions and cultures between China and others that are truly alien, which of course there are, the government looks for their intersections, whether these involve sameness or indeed differences. The government wants to cooperate with others in a harmonious and peaceful manner. While other locals demonstrate explicit antipathy to global cultures, causing either globalisation or localisation (Kamla, 2012; Osman et al., 2020), China's cooperation-oriented political-cultural ideology provides rich soil for the emergence of glocalised accounting practices.

Now, having noted the political-economic and political-cultural contexts in which accounting regimes are located, we can proceed to describing and discussing the accounting practices within organisations.

8.3 Global-local interaction in accounting practices

8.3.1 Globalised, localised and glocalised accounting regimes

Prior accounting papers often view the global as the dominator (or coloniser) and the local as the dominated (or the colonised), arguing that globalisation as a powerful homogenising force is undermining local particularities (e.g., Giddens, 1990, 1991; Barrett et al., 2005). More recently and from a different perspective, others argue that accounting and CSR accounting in particular have become universal concepts but are being reconfigured and reimagined by local actors for local needs (Kamla et al., 2012; Alawattage and Fernando, 2017; Osman et al., 2020). However, although seeing the local as adhering to local plurality these recent papers still tend to define the global and local as opposites and contend that the two sides' demands cannot be met simultaneously. Based on their empirics, they find that the tensional interrelationship between the global and the local leads to various types of accounting regimes, including hybridisation of global discourses and local cultural agency (Alawattage and Fernando, 2017), molestation (i.e., deviation) of global accounting authority (Cooper and Ezzamel, 2013), repression of accountant voices and overthrow of accounting locality (Kamla et al., 2012), and smooth conformation to globality (Barrett et al., 2005). In line with Cruz et al., (2011), my study shows another form of global-local interaction called glocalisation. Although Cruz et al. (2011) also draws on glocalisation theory, they do so with a different focus at different research sites. While

they focus on how a management control system designed at a headquarters is reshaped in a sub-unit in the Western context, I, in contrast, examine how the global notion of CSRR is enacted within a non-Western cultural context.

I argue that global discourses and local cultures are not in tension or conflict (Cruz et al., 2011, Robertson, 1995). Rather, this study says global accounting and its concepts go hand in hand with the local culture of Confucianism. First, the construction of glocality relies heavily on the sameness between CSR and Confucianism. The CSR discourses, which originate from the Western context, contain the main idea that modern corporations have wider responsibilities not only for shareholders but also for stakeholders, including both human and non-human objects. This idea is accepted and supported by Confucianism, whose key principle is benevolence (i.e., loving and being nice to the whole of nature). These two discourses, despite deriving from totally different contexts, have many ideas in common. Thus, Confucian companies` CSR accounting practices reflect the intersection between the global and the local, the West and China, and CSR and Confucianism. This intersection leads to global-local monophonic sameness, which is a key concept of the glocal.

I have also found global-local differences. Although the global and the local are different they are not conflicting as they pursue a sustainable and harmonious nature wherein human and non-human objects can coexist in a harmonious way (Cruz et al., 2011). These differences provide a source for new ideologies and practices on which the two can draw. I argue that the global and the local interpenetrate and complement rather than resist and conflict with each other. In theoretical terms, the differences constitute another part of glocal systems: polyphonic variances.

Thus, adding to the literature (Alawattage and Fernando, 2017; Cooper and Ezzamel, 2013; Kamla et al., 2012; Barrett et al., 2005; Cruz et al., 2011), my study examines how Confucian companies integrate CSRR practices with Confucian principles in their construction of glocal accounting regimes that reflect the harmonious co-presence of global homogenesis and local heterogenesis, universalising and particularising tendencies (Robertson, 1995).

8.3.2 Two trajectories in the construction of glocal practices

The above subsection discussed the nature of glocalisation and differences between globalisation, localisation and glocalisation. This part mainly discusses trajectories in the construction of glocal accounting regimes.

Part of my data covers global-led glocalisation, as the works of Barrett et al (2005) and Cruz et al (2011) do. These authors' evidence explains the reproducing and restructuring of global risk-based audit methodology in local audit offices (Barrett et al, 2005) and a global management control system (Cruz et al., 2011) to fit into a local context. My case Company A shows the same trajectory as these. It started its CSR practices in 2008 and fitted CSR practices into the Confucian context in 2012. In 2008 or so, because of pressure from the global market and the stock exchange, the company had to comply with the requirements and meet the demands of being accountable for its social and environmental practices. As the company aims to become a leading white-goods company and as one of the top-500 companies in the world, imitating successful Western companies' practices, including CSR and CSRR, is necessary. This company also invited specialists from top-ranked universities to visit its headquarters, share their CSR knowledge and experiences, and comment on the Confucian company's CSR practices. This was a difficult task because very few Chinese

companies at that time knew or engaged in CSR. The company then had to spend more time and money reading others` CSR reports and understanding global CSR and CSRR guidance. Thus, the initial purpose of conducting CSR and CSRR was to satisfy global stakeholders, especially foreign investors.

After the central government issued the policy of cultural confidence and reawakened Confucianism in 2012, this company, which had a nice Guanxi with the government, became a Confucian company in a drive to preserve this Guanxi. It then started to fit its global CSR systems into the local Confucian context. The CEO asked the managers to read Confucian books and participate in relevant Confucian conferences and forums, and, more importantly, connect Confucian ideas with their corporate governance and CSR activities. Thanks to their efforts spent on studying CSR, the Confucian ideology was more readily accepted because the managers found the similarities and overlaps between Confucianism and their CSR works. CSR knowledge, rather than hindering the adoption of Confucianism, actually facilitated it.

Furthermore, managers said they also learnt some ideas from Confucianism, in particular the principle of human-nature harmony as well as various Confucian rituals, and they found Confucian values that complemented their CSR insights, with these being male-female, manager-worker and company-customer equality. This indicates how the global and the local inter-penetrated and inter-reinforced each other in the construction of glocalised CSR practices.

This study also demonstrates that glocalisation can take place when the local encounters the global (i.e., local-led glocalisation). In Company B, the Confucian philosophy was deeply embedded into its employees` ideology long before the CEO returned to Company B from university in Europe with ideas about the concept of CSR.

The interviewees expressed that they did not and do not resist the global accounting technology but welcomed it and still do. In this, global CSRR practice is restructured to fit the local Confucian context without harming the demands of global forces such as global customers.

Moreover, I have found that the acquired knowledge of Confucianism (i.e., the local or the particular) facilitates the adoption and adaptation of CSR accounting (i.e., the global or the universal). As mentioned earlier, Confucianism can be mobilised as the philosophical underpinning of CSR, and this signifies that Confucianism, in a way, theoretically overlaps with CSR. The CEO and managers of Company B find it is easy to understand the CSR concepts because of their background Confucian understandings and experiences, and for the same reason so do their workers. For example, self-cultivation and self-education are important Confucian principles that Confucian businesspersons have long followed and exercised. When they therefore encounter the CSR idea of employee training, then, they easily accept and practise it.

Thus, these findings show the theoretical contribution of my thesis by confirming that there are two directions of glocalisation: global-led glocalisation (Cruz et al., 2011; Barrett et al., 2005) and local-led glocalisation. Robertson (1992, 1995) merely argue that global and local can interact in producing glocal practices. But he fails to show how the glocal is constructed in real practices. My thesis finds that the glocal can be achieved in two opposite directions: from the global to glocal and from local to glocal. Companies can start with global or local elements, but they eventually reach the same position of the glocal.

8.3.3 Motivations for being glocal

Various prior accounting papers have said the purpose of carrying out accounting practices, including CSRR, is to seek single legitimacy, global or local, in which one is often in tension with the other (Momin and Parker, 2013; Islam and Deegan, 2008; Situ et al., 2020). In my cases, these Confucian companies demonstrate how they engage in CSR with Confucianism to satisfy multiple demands from different sources such as the global market, local political-culture, local political-economy, the local market and the self-motivation of being a Confucian company and they do this simultaneously. I therefore argue that being glocal is a strategic act and a disposition in a contemporary political context where a company faces challenges in terms of simultaneously satisfying certain political-economic and global market demands from and impositions by global forces and certain local political-cultural imperatives created by local forces.

First, keeping a nice Guanxi with the government is very important for a Chinese company because the government controls China's market and resources (Zhu et al., 2021; Situ et al., 2020). The best way of keeping this Guanxi is by conforming to the politics. After China's opening-up policy, the Chinese central government wanted companies to learn about Western business models, broaden managers' horizons and develop the Chinese economy. Confucian companies then diffused, circulated, adopted and reproduced CSR concepts. Publishing CSR reports evidences that Confucianism companies have learned business knowledge from other countries, meaning they can thus gain political-economic legitimacy.

Secondly, China's opening-up policy links Chinese companies with the global market, and CSR reports appeal to stakeholders from the global market (Momin and Parker, 2013; Islam and Deegan, 2008). In the 1990s, investors, customers and suppliers from the global market forced Chinese companies to be accountable for their social and

environmental impacts because back then they merely cared for profit-making at the expense of human rights violations and environmental degradation, among other things. Even now, though, this stereotype persists, so the global market makes significant demands regarding Confucian companies producing CSR reports. As these companies have massive global orders that constitute much corporate revenue, the global requirements of being socially and environmentally accountable have to be met.

Interestingly, these global stakeholders are now happy with reports containing Confucian content and in Confucian forms. For example, global investors often start a conversation with Confucian companies by discussing Confucius`s photograph as the background of the reports or some Confucian ideas in them such as Confucian's world view, the human-human view and the human-nature view. Investors are generally impressed by Confucian companies` efforts and creativity in conducting their CSR practices. Despite the abovementioned lingering stereotype (or even because of it), these things help investors trust the Confucian companies more and make them increasingly willing to invest.

Thirdly, while cultural discouragement of CSR disclosure in Bangladesh was identified by Momin and Parker (2013), my research held an opposite viewpoint that Confucianism facilitated the circulation and production of CSRR practices. Those authors argue that the local Bangladesh culture discourages MNC subsidiaries from publishing CSR reports because the public sees the disclosure of positive information as self-aggrandising. In my study, when the central government realised that Chinese companies had been losing their cultural identity after the opening-up policy of 1978, a remedy was required. In 2012 the culture confidence policy was enacted and enforced, and the notion of Confucian business got reawakened in the quest to reinvent Chineseness. This policy encourages Chinese companies to become Confucian

companies and link their Western business skills with Confucian principles. Therefore, the political promotion of this Confucian culture indirectly expedites the development of CSR and CSRR in China. As these companies saw the benefits of seeking political-cultural legitimacy, they willingly disclosed their CSR information with the underlying Confucian principles to the wider world.

Fourthly, because of the country's economic success after opening up to the world in 1978 the Chinese people are proud of and confident in their government, politics, cultures, institutions and the road of socialism. The people now have a strong sense of nationalism and patriotism, as exemplified via businesses. Being a normal leading company without any clear differences with foreign companies is acceptable but being a company with overt Chinese characteristics is very likely to be highly appreciated and greatly supported by the masses. Thus, incorporating Confucianism into CSR reports is a way of attracting local customers.

Finally, as CEOs, managers and workers believe in Confucianism, inserting Confucian principles into their works and business activities brings them pleasure and is something to be and celebrated. When they do so, they feel self-consoled for performing as good Confucian learners and practitioners. Therefore, engaging CSR with Confucianism meets Confucian companies` inner emotional needs.

Overall, Confucian CSR practices can "catch two birds with one stone" – those of global and those of the local. Thus, my research extends the findings of prior accounting literature (Momin and Parker, 2013; Islam and Deegan, 2008; Situ et al., 2020) from a single, one-sided motivation to multiple, reconcilable motivations underlying the CSR disclosures of organisations in peripheric countries.

8.3.4 The global and local go hand in hand

According to the two cases, I find that global and local go hand in hand with each other via particularisation of universalism, universalisation of particularism and selective incorporation. First, the particularisation of universalism refers to the process that Confucian companies give social concreteness to the universal of CSR as they enact and thus reproduce it in the local Confucian context. Therefore, it is the local appropriation of the global practices that make the homogenisation to occur (Robertson, 1992, 1995). In Company A and B, they decide to engage in CSR and CSRR practices because of the pressures from Chinese government, international accounting bodies, investors and wider stakeholders including family members, community members, and customers. Then, they begin to learn from the Western leading companies regarding how to publish CSR reports. They imitate the structures, contents, and forms of the reports. I see this phenomenon as the process of facilitating the homogenisation of CSR and CSRR.

Duo to the cultural confidence policy and personal enthusiasms of Confucianism and Confucian business, the companies insert Confucian elements into the global CSR and CSRR practices. This can be seen as a process of universalisation of particularism. As Robertson (1995) argues that in order to make the global work in specific local contexts, the locals have to and are capable of reshaping the global practices and thereby lead to heterogenization. In order to make the global and local co-exist, Confucian companies selectively incorporate the elements of global and local sides (Lanford, 2016). It suggests that after the global-local interpenetration, some unsuitable and outdated ideas are abandoned. For example, the CSR and Confucianism have opposite worldviews of the human and non-human relationship. Then, the Confucian companies select the Confucian perspective that human and non-human

objects are all part of the nature and should live in harmony and abandon the CSR idea that nature is part of the society. Hence, the theoretical concepts of universalisation of particularism, particularisation of universalism and selective incorporation show how the global and local go hand in hand in Confucian setting.

8.3.5 Global CSR in local peripheric countries

Another contribution of the paper is to enhance our understanding of the CSR practices in peripheric countries by exploring the development of CSR and CSRR in Chinese Confucian companies. Like other peripheric countries, China also views the Western practices as the "advanced" or the "best" (Hopper, 2017). During the last three decades, China opened the national door to collaborate with other countries and learn from their technologies and ideologies. But unlike other peripheric countries, China did not lose the cultural and national identities. The glocalised CSR practice in Confucian business is an example of sticking with the cultural identity. In other peripheric countries such as Thailand, Sri Lanka, and Syria, local practitioners protect their cultural diversity by resisiting the Western hegemonic practices (e.g., Hopper et al., 2017; Alawattage and Alsaid, 2018; Alawattage and Fernando, 2017; Kuasirikun, 2005; Kamla et al., 2012). But in China, the Western CSR and Chinese Confucianism enjoy and celebrate the co-presence in producing glocalised CSR practice. Confucian companies believe that learning from both global and local cultures is the best way to solve the social and environmental problems and build a harmonious, sustainable world. Being glocal is also a strategic act and a disposition in a contemporary political context where a company faces the challenges of simultaneously satisfying certain political-economic and market demands, and impositions made by global forces as well as certain local political-cultural imperatives created by local forces.

I also find that the reason that China can protect the cultural diversity is because China has become the second largest economy and poverty is no longer the main political goal. Its economic condition is distinct to that of other peripheric countries. For example, Thai companies are forced by the international bodies such as WB and WTO to publish CSR reports. They are also asked to follow certain accounting regulations such as GRI/G4 guidance, AA1000, SA8000 and ACCA. Therefore, these institutions do not give Thai companies opportunities to integrate CSR and local cultures. In contrast, Confucian companies engage in CSR and publish reports voluntarily. They are free to add Confucian teachings in the reports without being criticised or restricted. In sum, the unique Chinese political-cultural context leads to the emergence of Confucian CSR and CSRR which are different from CSR practices in other peripheric countries.

8.4 Recommendations for further research

First, I suggest more research focus may be given to accounting practices in non-Western contexts. The term accounting originates from the West, and the so-called better accounting tools are also generated from Western countries, especially the US and UK. It would be crucial and interesting to investigate whether and how these accounting discourses are diffused to non-Western countries and how these countries respond to them. Researchers have a duty to pay more attention to the silent and oppressed groups so their voices can be heard (Gallhofer et al., 2011).

Secondly, I recommend researchers focus on the interaction between accounting and cultures. Accounting should not be understood merely as an institutional phenomenon. There are many indigent religious and cultural organisation whose perceptions towards accounting are distinct and worthy of considerable exploration (Gallhofer et al., 2000).

Finally, culture is not a solid object. Various regimes and social actors use the same culture for different purposes. Thus, a longitudinal study regarding the dynamics of accounting and culture would enable researchers to examine how accounting practices evolve over time.

Reference

Aaijaz, N. and Ibrahim, M., (2012). CSR Inflections: An Overview on CSR Global Strategies Adopted by Companies in Malaysia and Other Asian Countries. *The Journal of Southeast Asian Research*, pp.1-16.

Adams CA, Hill WY, Roberts CB. Corporate social reporting practices in Western Europe: legitimating corporate behaviour? *British Accounting Review*, 1998 (30), pp. 1–21.

Ahmed, K. and Nicholls, D., (1994). The impact of non-financial company characteristics on mandatory disclosure compliance in developing countries: The case of Bangladesh. *The International Journal of Accounting*, 29(3), pp.62-77.

Alawattage, C. and Alsaid, L., (2018). Accounting and structural reforms: A case study of Egyptian electricity. *Critical Perspectives on Accounting*, 50, pp.15-35.

Alawattage, C., Graham, C. and Wickramasinghe, D., (2019). Microaccountability and biopolitics: Microfinance in a Sri Lankan village. *Accounting, Organizations and Society*, 72, pp.38-60.

Aldosari, A. (2017). Investigating the awareness of corporate social responsibility (CSR) disclosure and practice in Saudi Arabia. Doctor of Philosophy. University of Reading.

Alon, A. and Dwyer, P., (2016). SEC's acceptance of IFRS-based financial reporting: An examination based in institutional theory. *Accounting, Organizations and Society*, 48, pp.1-16.

Anderson, B. (1983) *Imagined Communities*. London.

Akhtaruddin, M., (2005). Corporate mandatory disclosure practices in Bangladesh. *The International Journal of Accountin*g, 40(4), pp.399-422.

Al-Shammari, B., Brown, P. and Tarca, A., (2008). An investigation of compliance with international accounting standards by listed companies in the Gulf Co-Operation Council member states. *The International Journal of Accounting*, 43(4), pp.425-447.

Alawattage, C. and Azure, J., (2019). Behind the World Bank's ringing declarations of ''social accountability'': Ghana's public financial management reform. *Critical Perspectives on Accounting*.

Alawattage, C. and Fernando, S., (2017). Postcoloniality in corporate social and environmental accountability. *Accounting, Organizations and Society*, 60, pp.1-20.

Albu, C., Albu, N. and Alexander, D., (2014). When global accounting standards meet the local context—Insights from an emerging economy. *Critical Perspectives on Accounting*, 25(6), pp.489-510.

Annisette, M., (2000). Imperialism and the professions: the education and certification of accountants in Trinidad and Tobago. *Accounting, Organizations and Society*, 25(7), pp.631-659.

Appadurai, A., (1996). *Modernity At Large*. Minneapolis: University of Minnesota.

Aribi, Z. and Gao, S. (2011). Narrative disclosure of corporate social responsibility in Islamic financial institutions. *Managerial Auditing Journal*, 27(2), pp.199-222.

Bakre, O., (2005). First attempt at localising imperial accountancy: the case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1950s–1970s). *Critical Perspectives on Accounting*, 16(8), pp.995-1018.

Bakre, O., (2006). Second attempt at localising imperial accountancy: The case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1970s–1980s). *Critical Perspectives on Accounting*, 17(1), pp.1-28.

Ball, A., (2005). Environmental accounting and change in UK local government. *Accounting, Auditing & Accountability Journal*, 18(3), pp.346-373.

Barber, B.R. (1992) "Jihad vs. McWorld", *The Atlantic*, 269 (3).

Barcus, F. (1959). Communications content: Analysis of the research 1900-1958 (A content analysis of content analysis). Unpublished doctoral dissertation. University of Illinois.

Barrett, M., Cooper, D. and Jamal, K., (2005). Globalization and the coordinating of work in multinational audits. *Accounting, Organizations and Society*, 30(1), pp.1-24.

Baskerville, R. and Grossi, G., (2019). Glocalization of accounting standards: Observations on neo-institutionalism of IPSAS. *Public Money & Management*, 39(2), pp.95-103.

Baudot, L., (2014). GAAP Convergence or Convergence Gap: Unfolding Ten Years of Accounting Change. *Accounting, Auditing & Accountability Journal*, 27(6), pp.956-994.

Baxter, J. and Chua, W., (2003). Alternative management accounting research—whence and whither. *Accounting, Organizations and Society*, 28(2-3), pp.97-126.

Bebbington, J., Gray, R., Thomson, I. and Walters, D., (1994). Accountants' Attitudes and Environmentally-sensitive Accounting. *Accounting and Business Research*, 24(94), pp.109-120.

Belal, A. and Cooper, S., (2011). The absence of corporate social responsibility reporting in Bangladesh. *Critical Perspectives on Accounting*, 22(7), pp.654-667.

Belal, A., Cooper, S. and Khan, N., (2015). Corporate environmental responsibility and accountability: What chance in vulnerable Bangladesh? *Critical Perspectives on Accounting*, 33, pp.44-58.

Belal, A. and Owen, D. (2007), The views of corporate managers on the current state of, and future prospects for, social reporting in Bangladesh, *Accounting, Auditing and Accountability Journal*, 20(3), pp. 472-94.

BCBF, (2017). *Boao Confucian business forum*. [online] Available at: http://www.ssqsyj.org/ [Accessed 28 Nov. 2018].

Benhabib, S. (1986). *Critique, norm and utopia: A study of the foundations of critical theory*. New York: Columbia University Press.

Benhabib, S. (1992). *Situating the self: Gender, community and postmodernism in contemporary ethics*. Cambridge: Polity Press, in association with Oxford, Blackwell.

Benhabib, S. (1994). In defence of universalism—Yet again! A response to critics of Situating the Self. *New German Critique, 3(Spring/Summer)*, 173–189.

Berelson, B., (1952). *Content analysis in communication research*.

Berger, P. and Luckmann, T. (1967). *The social construction of reality*.

Berger-Walliser, G. and Scott, I., (2018). Redefining Corporate Social Responsibility in an Era of Globalization and Regulatory Hardening. *American Business Law Journal*, 51(1), pp.167–218.

Berger, R., (2015). The transformation of Chinese business ethics in line with its emergence as a global economic leader. *Journal of Chinese Economic and Foreign Trade Studies*, 8(2), pp.106-122.

Bernstein, E. and Lysniak, U. (2018). *Semi-Structured Interviews and Non-Participant Observations: Teacher Instruction of Competitive Activities for Multicultural Students*. Sage.

Berthoin-Antal, A., & Sobczak, A. (2004). Beyond CSR: Organisational learning for global responsibility. *Journal of General Management*, 30, 77-98.

Berry, A. (2005). Accountability and control in a cat's cradle. *Accounting, Auditing & Accountability Journal*, 18(2), pp.255-297.

Bhabha, H. K. (1994). *The location of culture (Vol. 2004)*. London: New York: Routledge.

Bhabha, H. K. (1995). The third space. In B. Ashcroft, G. Griffiths, & C. Tiffin (Eds.), *The post-colonial studies reader* (pp. 207-221). London: Routledge.

Bhatia, A., (2013). International genre, local flavour: Analysis of PetroChina's Sustainability Report. *Revista signos*, 46(83), pp.307-331.

Boolaky, P.K., (2012). Accounting development and international financial reporting standards in small island economies: the case of Mauritius. *Journal of Accounting in Emerging Economies*, 2(1), pp.4-29.

Bouvain, P., Baumann, C, Lundmard, E., (2013), Corporate social responsibility in financial services: A comparison of Chinese and East Asian banks vis-à-vis American banks, *International Journal of Bank Marketing*, 31(6), pp. 420-439.

Bowen, H., (1953). *Social Responsibilities of The Businessman*. New York: Harper & Row.

Bowman, Edward H., and HAIRE, Mason. 1975. 'A Strategic Posture toward Corporate Social Responsibility'. *California Management Review*, 18: 49–58.

Blowfield, M., (2005). Corporate Social Responsibility -The Failing Discipline and Why it Matters for International Relations. *International Relations*, 19(2), pp.173-191.

Boussebaa, M., (2015). Professional service firms, globalisation and the new imperialism. *Accounting, Auditing & Accountability Journal*, 28(8), pp.1217-1233.

Bradbery, J., Bull, V. and Lea, D., (2011). *Oxford American Dictionary for Learners Of English*. Oxford: Oxford University Press.

Brooks, J.S. and Normore, A.H. (2010), Educational leadership and globalisation: literacy for a glocal perspective, *Educational Policy*, 24(1), pp. 52-82.

Brumana, M. and Delmestri, G., (2012). Divergent glocalization in a multinational enterprise. *Journal of Strategy and Management*, 5(2), pp.124-153.

Burgess, R. (1982). *Field Research: a sourcebook and field manual*.

Burr, V. (2003). *Social constructionism*. Second ed. Hove, East Sussex: Routledge.

Byrne, D. (2016). *Philosophy of research*.

Cao, Y. (2018), *Reinventing a multinational giant in the network era: the haier model*. LID Publishing Limited.

Caramanis, C., (1999). International accounting firms versus indigenous auditors: intra-professional conflict in the Greek auditing profession, 1990-1993. *Critical Perspectives on Accounting*, 10(2), pp.153-196.

Carroll, A., (1979). 'A Three-Dimensional Conceptual Model of Corporate Social Performance'. *Academy of Management Review*, 4: 497–505.

Carroll, A., (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), pp.39-48.

Carroll, A., (1999). Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society*, 38(3), pp.268-295.

Carroll, A., (2008). A History of Corporate Social Responsibility: Concepts and Practices. In: A. Crane, D. Matten, A. McWilliams, J. Moon and D. Siegel, ed., *The Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press.

CGBP, (2018). Conference of Great Business Partners. [online] Available at: <http://sd.iqilu.com/share/live/6452> [Accessed 2 December 2020].

Chalos, P. and O'Connor, N., (2004). Determinants of the use of various control mechanisms in US–Chinese joint ventures. *Accounting, Organizations and Society*, 29(7), pp.591-608.

Chan, K. H., & Mo, P. L. L. (2000). Tax holidays and tax noncompliance: An empirical study of corporate tax audits in China's developing economy. *The Accounting Review*, 75(4), 469–484.

Chapple, W. and Moon, J., (2005). Corporate Social Responsibility (CSR) in Asia. *Business & Society*, 44(4), pp.415-441.

Charbaji, A., (2009). The effect of globalization on commitment to ethical corporate governance and corporate social responsibility in Lebanon. *Social Responsibility Journal*, 5(3), pp.376-387.

Chen, C. J., Su, X., & Zhao, R. (2000). An emerging market's reaction to initial modified audit opinions: Evidence from the Shanghai stock exchange. *Contemporary Accounting Research*, 17(3), 429–455.

Chen, H., Tang, Q., Jiang, Y. and Lin, Z., (2010). The Role of International Financial Reporting Standards in Accounting Quality: Evidence from the European Union. *Journal of International Financial Management & Accounting*, 21(3), pp.220-278.

Cheng, Y. (2012). *Research on business ethics based on the enterprise sustainable development perspective*. PhD. Jiangxi University of Finance and Economics.

Chua, W., (2007). Accounting, measuring, reporting and strategizing – Re-using verbs: A review essay. *Accounting, Organizations and Society*, 32(4-5), pp.487-494.

Chua, W. F. (1986). Theoretical constructions of and by the real. *Accounting, Organizations and Society*, 11(6), pp. 583-598.

Chua, W. and Taylor, S., (2008). The rise and rise of IFRS: An examination of IFRS diffusion. *Journal of Accounting and Public Policy*, 27(6), pp.462-473.

Chuang, Y. C. (2005), Effects of interaction pattern on family harmony and well-being: test of interpersonal theory, relational-models theory, and Confucian ethics, *Asian Journal of Social Psychology*, Vol. 8, pp. 272-91.

Chun, H., (2014). Corporate International Diversification and Corporate Social Responsibility: Evidence from Korean Firms. *Asian Social Science*, 10(21).

Contrafatto, M. (2014). The institutionalization of social and environmental reporting: An Italian narrative. *Accounting, Organizations and Society*, 39(6), pp.414-432.

Cooper, D. and Ezzamel, M., (2013). Globalization discourses and performance measurement systems in a multinational firm. *Accounting, Organizations and Society*, 38(4), pp.288-313.

Cooper, D., Greenwood, R., Hinings, B. and Brown, J., (1998). Globalization and nationalism in a multinational accounting firm: The case of opening new markets in Eastern Europe. *Accounting, Organizations and Society*, 23(5-6), pp.531-548.

Cooper, D., Hayes, D. and Wolf, F., (1981). Accounting in organized anarchies: Understanding and designing accounting systems in ambiguous situations. *Accounting, Organizations and Society*, 6(3), pp.175-191.

Covaleski, M., Dirsmith, M. and Rittenberg, L., (2003). Jurisdictional disputes over professional work: the institutionalization of the global knowledge expert. *Accounting, Organizations and Society*, 28(4), pp.323-355.

Crawford, L., (2019). Exploring the emancipatory dimensions of globalisation: The struggle over IFRS8 and country-by-country reporting. *Critical Perspectives on Accounting*, 63, p.102017.

Crawford, L., Ferguson, J., Helliar, C. and Power, D., (2014). Control over accounting standards within the European Union: The political controversy surrounding the adoption of IFRS 8. *Critical Perspectives on Accounting*, 25(4-5), pp.304-318.

Cruz, I., Major, M. and Scapens, R., (2009). Institutionalization and practice variation in the management control of a global/local setting. *Accounting, Auditing & Accountability Journal*, 22(1), pp.91-117.

Cruz, I., Scapens, R. and Major, M., (2011). The localisation of a global management control system. *Accounting, Organizations and Society*, 36, pp.412-427.

Czarniawska, B. and Sevón, G., (1996). *Translating Organizational Change*. Berlin: De Gruyter.

Czarniawska, B. and Sevón, G., (2005). *Global Ideas: How Ideas, Objects and Practices Travel in A Global Economy*. Copenhagen: Copenhagen Business School Press.

Dabbicco, G. and Steccolini, I., (2019). Building legitimacy for European public sector accounting standards (EPSAS). *International Journal of Public Sector Management*, 33(2/3), pp.229-245.

Dash, A., (2015). Glocalisation, Cultural Identity, and the Political Economy of Indian Television. *Media Watch*, 6(2), p.219.

Davison, J. (2010). [In]visible [in]tangibles: Visual portraits of the business élite. *Accounting, Organizations and Society*, 35(2), pp.165-183.

Davison, J. (2011). Barthesian perspectives on accounting communication and visual images of professional accountancy. *Accounting, Auditing & Accountability Journal,* 24(2), pp.250-283.

DeBary, W. (1959) 'Common tendencies in neo-Confucianism', in Nivison, D. and Wright, A.F. (eds), *Confucianism in Action,* Stanford, CA: Stanford University Press.

de Villiers, C. and van Staden, C., (2010). Shareholders' requirements for corporate environmental disclosures: A cross country comparison. *The British Accounting Review,* 42(4), pp.227-240.

Deegan, C., Geddes, S. and Staunton, J., (1996). A survey of Australian accountants' attitudes on environmental reporting. *Accounting Forum,* 19(4), pp.399-416.

Deegan C. and Gordon B., (1996). A study of the environmental disclosure practices of Australian Corporations. *Accounting and Business Research,* 26(3) pp.187–99.

Deleuze, G. and Guattari, F., (1987). *A Thousand Plateaus.* Minneapolis: University of Minnesota Press.

Denzin, N. and Lincoln, Y. (1994). *Handbook of qualitative research.* Thousand Oaks: Sage Publications.

Denzin, N. and Lincoln, Y. (2005). *The SAGE handbook of qualitative research.* Thousand Oaks: Sage Publications.

Dey, C. (2007). Social accounting at Traidcraft plc: A struggle for the meaning of fair trade. *Accounting, Auditing & Accountability Journal,* 20(3), pp.423-445.

Dillard, J., Rigsby, J. and Goodman, C., (2004). The making and remaking of organization context. *Accounting, Auditing & Accountability Journal,* 17(4), pp.506-542.

DiMaggio, P. and Powell, W., (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review,* 48(2), p.147.

Dimitrova, A., (2002). Challenging Globalization – The Contemporary Sociological Debate About Globalization. M.A.

Djelic, M. and Sahlin-Andersson, K., (2006). Introduction: a world of governance: the rise of transnational regulation. In: M. Djelic and K. Sahlin-Andersson, ed., *Transnational governance: institutional dynamics of regulation.* Cambridge: Cambridge University Press, pp.1-30.

Dong, S. and Xu, L. (2016). The impact of explicit CSR regulation: evidence from China's mining firms. *Journal of Applied Accounting Research,* 17(2), pp.237-258.

Drisko, J. and Maschi, T. (2015). *Content analysis.* Oxford University Press.

Duff, A. (2016). Corporate social responsibility reporting in professional accounting firms. *The British Accounting Review*, 48(1), pp.74-86.

Egbe, I., Adegbite, E. and Yekini, K., (2018). The influence of multinational enterprises on subsidiaries: context matters. *Accounting, Auditing & Accountability Journal*, 31(2), pp.703-724.

Eze, S.U., (2020), Glocalisation of Nigerian contemporary hip hop music, *Journal of the Musical Arts in Africa*, 17(1), pp. 1-18.

Elman, B., (2003). Naval Warfare and the Refraction of China's Self-Strengthening Reforms into Scientific and Technological Failure, 1865-1895. *Modern Asian Studies*, 38(2), pp.283-326.

Elmuttassim Hussein, M. and Edward Ketz, J., (1991). Accounting standards-setting in the U.S.: An analysis of power and social exchange. *Journal of Accounting and Public Policy*, 10(1), pp.59-81.

Evans-Pritchard, E. and Gillies, E. (1976). *Witchcraft, oracles, and magic among the Azande*.

Fan, Y. (2018). *儒商大会 2018 开幕式现场_视频新闻_大众网*. [online] Rushangdahui.com. Available at: http://www.rushangdahui.com/spxw/201810/t20181008_11357250.htm [Accessed 28 Nov. 2018].

Ferdous, M., Adams, C. and Boyce, G., (2019). Institutional drivers of environmental management accounting adoption in public sector water organisations. *Accounting, Auditing & Accountability Journal*, 32(4), pp.984-1012.

Forster, E., (2017). The Buzzword 'New Culture Movement': Intellectual marketing strategies in China in the 1910s and 1920s. *Modern Asian Studies*, 51(5), pp.1253-1282.

Foucault, M., (1991). Governmentality. In: G. Burchell, C. Gordon and P. Miller, ed., *The Foucault effect: studies in governmentality*. Chicago: University of Chicago Press, pp.87-104.

Frederick, W., (1960). *The Growing Concern over Business Responsibility*. California Management Review, 2(4), pp.54-61.

Freeman, R. and Reed, D., (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 25(3), pp.88-106.

Gallhofer, S., (2018). Going beyond western dualism: towards corporate nature responsibility reporting. *Accounting, Auditing & Accountability Journal*, 31(8), pp.2110-2134.

Gallhofer, S. and Haslam, J., (1991). The aura of accounting in the context of a crisis: Germany and the first world war. *Accounting, Organizations and Society*, 16(5-6), pp.487-520.

Gallhofer, S., & Haslam, J. (1996). Accounting / art and the emancipatory project: some reflections. *Accounting, Auditing & Accountability Journal,* 9(5), 23–44.

Gallhofer, S. and Haslam, J., (2006). The accounting–globalisation interrelation: An overview with some reflections on the neglected dimension of emancipatory potentiality. *Critical Perspectives on Accounting*, 17(7), pp.903-934.

Gallhofer, S. and Haslam, J., (2007). Exploring social, political and economic dimensions of accounting in the global context: the International Accounting Standards Board and accounting disaggregation. *Socio-Economic Review*, 5(4), pp.633-664.

Gallhofer, S. and Haslam, J., (2019). Some reflections on the construct of emancipatory accounting: Shifting meaning and the possibilities of a new pragmatism. *Critical Perspectives on Accounting*, 63, p.101975.

Gallhofer, S., Haslam, J. and Kamla, R., (2011). The accountancy profession and the ambiguities of globalisation in a post-colonial, Middle Eastern and Islamic context: Perceptions of accountants in Syria. *Critical Perspectives on Accounting*, 22(4), pp.376-395.

Gallhofer, S., Haslam, J., & Yonekura, A. (2015). Accounting as differentiated universal for emancipatory praxis: Accounting delineation and mobilization for emancipation(s) recognising democracy and difference. *Accounting, Auditing & Accountability Journal*, 28(5), 846–874.

Gangolly, J., Hedley, T. and Wong, C., (1991). Semantic knowledge bases for financial accounting standards. *Expert Systems with Applications*, 3(1), pp.117-128.

Gray R, Kouhy R. and Lavers S (1995a). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing, and Accountability Journal*, 8(2) pp. 47–77.

Gray R, Kouhy R. and Lavers S.1995b. Methodological themes: constructing a research database of social and environmental reporting by UK companies. *Accounting, Auditting, and Accountability Journal*, 8(2), pp. 78–101.

Gendron, Y., (2008). Constituting the Academic Performer: The Spectre of Superficiality and Stagnation in Academia. *European Accounting Review*, 17(1), pp.97-127.

Georgantzas, N., Katsamakas, E. and Solowiej, D., (2010). Exploring dynamics of Giddens' globalization. *Systems Research and Behavioural Science*, 27(6), pp.622-638.

George, A. (1959). Quantitative and qualitative approaches to content analysis. In I. De Sola Pool, *Trends in content analysis*, pp. 7–32. Urbana: University of Illinois Press.

Ghobadian, A., Money, K. and Hillenbrand, C., (2015). Corporate Responsibility Research: Past—Present—Future. *Group & Organization Management*, 40(3), pp.271-294.

Gibassier, D., El Omari, S. and Naccache, P., (2020). Institutional work in the birth of a carbon accounting profession. *Accounting, Auditing & Accountability Journal*, 33(6), pp.1447-1476.

Giddens, A., (1984). *The constitution of society*. Oxford: Polity Press.

Giddens, A., (1990). *The consequences of modernity*. Stanford: Stanford University Press.

Giddens, A., (1991). *Modernity and self-identity: self and society in the late modern age*. Cambridge: Polity Press.

Gondo, M. and Amis, J., (2013). Variations in Practice Adoption: The Roles of Conscious Reflection and Discourse. *Academy of Management Review*, 38(2), pp.229-247.

Graham, C. and Neu, D., (2003). Accounting for globalization. *Accounting Forum*, 27, pp.449–471.

Granlund, M. and Lukka, K., (1998). It is a Small World of Management Accounting Practices. *Journal of Management Accounting Research*, 10, pp.153-179.

Gray, R. and Bebbington, J., (2001). *Accounting for the Environment*. Sage.

Greenwood, R., Raynard, M., Kodeih, F., Micelotta, E. and Lounsbury, M., (2011). Institutional Complexity and Organizational Responses. *Academy of Management Annals*, 5(1), pp.317-371.

Guerreiro, M., Rodrigues, L. and Craig, R., (2012). Voluntary adoption of International Financial Reporting Standards by large unlisted companies in Portugal – Institutional logics and strategic responses. *Accounting, Organizations and Society*, 32, pp.482–499.

Guo, M., (2018). Cultural Confidence and China's International Discourse Power. *Advances in Social Science, Education and Humanities Research*, 184, pp.490-495.

Guo, C. and Song, G., (2019), Current situation and strategies of CSR performance in Shandong province, *Cooperative economy and technology*, No 4, pp. 134-135.

Guthrie J, Parker L.D., (1990), Corporate social disclosure practice: a comparative international analysis. *Advances in Public Interests Accounting*, 3, pp.159–75.

Haller, A., Ernstberger, J. and Froschhammer, M., (2009). Implications of the mandatory transition from national GAAP to IFRS — Empirical evidence from Germany. *Advances in Accounting*, 25(2), pp.226-236.

Hannerz, U., (1990). Cosmopolitans and Locals in World Culture. *Theory, Culture & Society*, 7(2-3), pp.237-251.

Hannerz, U. (1992) *Cultural complexity: studies in the social organisation of meaning*. New York. Columbia University Press.

Hardt, M. and Negri, A., (2000). *Empire*. Harvard University Press.

Harvey, B., (1999). "Graceful Merchants": A Contemporary View of Chinese Business Ethics. *Journal of Business Ethics*, 20(1), pp.85-92.

Heald, M., (1957). Management's Responsibility to Society: The Growth of an Idea. *Business History Review*, 31(4), pp.375-384.

Heald, M., (1970). *The Social Responsibilities of Business: Company and Community, 1900-1960*. Cleveland: The Press of Case Western Reserve University.

Hedberg, C. and von Malmborg, F., (2003). The Global Reporting Initiative and corporate sustainability reporting in Swedish companies. *Corporate Social Responsibility and Environmental Management*, 10(3), pp.153-164.

Higgins, C., Milne, M., and van Gramberg, B., (2014). The Uptake of Sustainability Reporting in Australia. *Journal of Business Ethics*, 129(2), pp.445-468.

Hines, R., (1992). Accounting: Filling the negative space. *Accounting, Organizations and Society*, 17(3-4), pp.313-341.

Hobsbawm, E and Rangerm, T. (1983) The invention of Tradition, Cambridge, Cambridge University Press.

Hofstede, G., (2003). What is culture? A reply to Baskerville. *Accounting, Organizations and Society*, 28(7-8), pp.811-813.

Hofstede, G. and Bond, M., (1988). The Confucius connection: From cultural roots to economic growth. *Organizational Dynamics*, 16(4), pp.5-21.

Holmes, Sandra L. (1976). 'Executive Perceptions of Corporate Social Responsibility'. *Business Horizons*, 19, June: 34–40.

Holzinger, K. and Knill, C., (2005). Causes and conditions of cross-national policy convergence. *Journal of European Public Policy*, 12(5), pp.775-796.

Honderich, T. (1995). *The Oxford companion to philosophy*. Oxford: Oxford University Press.

Hopper, T., Lassou, P. and Soobaroyen, T., (2017). Globalisation, accounting and developing countries. *Critical Perspectives on Accounting*, 43, pp.125-148.

Hopper, T. (2017), Neopatrimonialism, good governance, corruption and accounting in Africa: idealism vs pragmatism, *Journal of Accounting in emerging Economies*, 7(2), p. 225-248.

Hopwood, A., (1973). *An Accounting System and Managerial Behaviour*. Farnborough, U.K.: Saxon House.

Hopwood, A., (1994). *Accounting as social and institutional practice*. Cambridge: Cambridge University Press.

Hopwood, A., (2008). Changing Pressures on the Research Process: On Trying to Research in an Age when Curiosity is not Enough. *European Accounting Review*, 17(1), pp.87-96.

Hsieh, H. and Shannon, S. (2005). Three Approaches to Qualitative Content Analysis. Qualitative Health Research, 15(9), pp.1277-1288.

Hsu, S.H. (2007), A new business excellence model with business integrity from ancient Confucian thinking, *Total Quality Management and Business Excellence*, 18, pp. 413-23.

Ip, P. K., (2009), Is Confucianism Good for Business Ethics in China? *Journal of Business Ethics*, 88(3), pp. 463-476.

Ip, P.K. (2011), Practical wisdom of Confucian ethical leadership: a critical inquiry, *Journal of Management Development*, Vol. 30, No. 7/8, pp.685-696

Islam, M. and Deegan, C., (2008). Motivations for an organisation within a developing country to report social responsibility information. *Accounting, Auditing & Accountability Journal*, 21(6), pp.850-874.

Jacobs, K. and Walker, S. (2004). Accounting and accountability in the Iona Community. *Accounting, Auditing & Accountability Journal*, 17(3), pp.361-381.

Jayasinghe, K. and Soobaroyen, T. (2009). Religious "spirit" and peoples' perceptions of accountability in Hindu and Buddhist religious organizations. *Accounting, Auditing & Accountability Journal*, 22(7), pp.997-1028.

Jin, Q., (1999). *The Culture of Power: The Lin Biao Incident In The Cultural Revolution*. Stanford, Calif.: Stanford University Press.

Jin, R., (2019). On the Public Policy Regarding Corporate Social Responsibility in China. *Beijing Social Science*, 8, pp.22-33.

Johnson, H., (1971). *Business In Contemporary Society: Framework and Issues*. Belmont, Calif.: Wadsworth Publishing Co., Inc.

Johnson, T., (1973). Imperialism and the professions. In: P. Halmos, ed., *Professionalization and Social Change*. Cambridge: Cambridge University Press, pp.281-309.

Jose, A. and Lee, S. (2006). Environmental Reporting of Global Corporations: A Content Analysis based on Website Disclosures. *Journal of Business Ethics*, 72(4), pp.307-321.

Kaifala, G., Gallhofer, S., Milner, M. and Paisey, C., (2019). Postcolonial hybridity, diaspora and accountancy. *Accounting, Auditing & Accountability Journal*, 32(7), pp.2114-2141.

Kamla, R., (2015). Critical Muslim intellectuals' thought: Possible contributions to the development of emancipatory accounting thought. *Critical Perspectives on Accounting*, 31, pp.64-74.

Kamla, R. and Roberts, C., (2010). The global and the local: Arabian Gulf States and imagery in annual reports. *Accounting, Auditing & Accountability Journal*, 23(4), pp.449-481.

Kamla, R., (2012). Syrian women accountants' attitudes and experiences at work in the context of globalization. *Accounting, Organizations and Society*, 37(3), pp.188-205.

Kamla, R., Gallhofer, S. and Haslam, J., (2012). Understanding Syrian accountants' perceptions of, and attitudes towards, social accounting. *Accounting, Auditing & Accountability Journal*, 25(7), pp.1170-1205.

Kamla, R., (2019). Religion-based resistance strategies, politics of authenticity and professional women accountants, *Critical Perspectives on Accounting*, 59, pp. 52-69.

Kapiyangoda, K. and Gooneratne, T., (2018). Institutions, agency, culture and control: a case study of a multinational operating company. *Journal of Accounting & Organizational Change*, 14(4), pp.402-428.

Kaplan, R. and Kinderman, D., (2020). The Business-Led Globalization of CSR: Channels of Diffusion from the United States Into Venezuela and Britain, 1962-1981. *Business & Society*, 59(3), pp.439-488.

Ke, Y., (2015). *China has its first national standard for social responsibility*. Shanghai Quality, pp.50-52.

Kercher, K., (2007). Corporate Social Responsibility: Impact of globalisation and international business. *Corporate Governance eJournal*.

Kern, S., (1983). *The Culture of Time and Space, 1880-1918*. Cambridge: Harvard University Press.

Khanna, T. and Palepu, K., (1997). *Why focused strategies may be wrong for emerging markets*. Harvard Business School Press, 75(4), pp.41-48.

Kolk, A. and Margineantu, A., (2009). Globalisation/regionalisation of accounting firms and their sustainability services. *International Marketing Review*, 26(4/5), pp.396-410.

Koller, V. (2007). "The World's Local Bank": Glocalisation as a Strategy in Corporate Branding Discourse, *Social Semiotics*, 17(1), pp. 111-131.

Komori, N., (2015). Beneath the globalization paradox: Towards the sustainability of cultural diversity in accounting research. *Critical Perspectives on Accounting*, 26, pp.141-156.

Kornberger, M., Justesen, L. and Mouritsen, J. (2011). "When you make manager, we put a big mountain in front of you": An ethnography of managers in a Big 4 Accounting Firm. *Accounting, Organizations and Society*, 36(8), pp.514-533.

Kracauer, S. (1952). The Challenge of Qualitative Content Analysis. *Public Opinion Quarterly*, 16(4, Special Issue on International Communications Research), pp.631-642.

Krippendorff, K. (2004). *Content Analysis：An Introduction to Its Methodology*. 2nd ed. SAGE.

Leavy, P. (2014). *Oxford Handbook of Qualitative Research*. Oxford University Press, Incorporated.

Łada, M., Kozarkiewicz, A. and Haslam, J., (2020). Contending institutional logics, illegitimacy risk and management accounting. *Accounting, Auditing & Accountability Journal*, 33(4), pp.795-824.

Lanford, M., (2016). Perceptions of higher education reform in Hong Kong: a glocalisation perspective, *International Journal of Comparative Education and Development*, 18(3), pp. 184-204.

Laswad, F. and Redmayne, N., (2015). IPSAS or IFRS as the Framework for Public Sector Financial Reporting? New Zealand Preparers' Perspectives. *Australian Accounting Review*, 25(2), pp.175-184.

Lau, D.C. (1979), *Confucius: The Analects*, Penguin Books, London.

Lauwo, S., Otusanya, O. and Bakre, O., (2016). Corporate social responsibility reporting in the mining sector of Tanzania. *Accounting, Auditing & Accountability Journal*, 29(6), pp.1038-1074.

Li, H., (2016). *Study on Xi Jinping`s view of traditional culture*. PhD. Nanchang University.

Li, P., (2016). Global implications of the indigenous epistemological system from the east. *Cross Cultural & Strategic Management*, 23(1), pp.42-77.

Li, X. (2016). *Traditional culture environment, the nature of property rights and corporate social responsibility - evidence from China*. Master`s degree. Zhejiang University of Finance and Economics.

Li, Y. and McKernan, J., (2016). Human rights, accounting, and the dialectic of equality and inequality. *Accounting, Auditing & Accountability Journal*, 29(4), pp.568-593.

Liao, P., Xia, N., Wu, C., Zhang, X. and Yeh, J. (2017). Communicating the corporate social responsibility (CSR) of international contractors: Content analysis of CSR reporting. *Journal of Cleaner Production*, 156, pp.327-336.

Lister, R. (1997). Citizenship: Towards a feminist synthesis. *Feminist Review*, 28–48.

Lin, C. (2008), Demystifying the chameleonic nature of Chinese leadership, *Journal of Leadership and Organizational Studies*, 14(4), pp. 303-21.

Lin, L.W. (2010) Corporate social responsibility in China: Window dressing or structural change? *Berkeley J. Internat. Law* 28(1):64–100.

Lin, M.C. (2017), Facing the challenges of glocalisation of drama education in museum projects in Taiwan, *The Journal of Applied Theatre and Performance*, 22(4), pp. 519-522.

Liu, Y. and Zhang, Y., (2017). Xi Jinping`s inheritance and transcending to pre-Qin Confucian thoughts. *Journal of China Three Gorges University*, 39(1), pp.30-33.

Liu, Z. (2008). Confucianism culture, corporate social responsibility and social harmony. *Shandong Economy*, 44(1), pp.123-127.

Lounsbury, M., (2008). Institutional rationality and practice variation: new directions in the institutional analysis of practice. *Accounting, Organizations and Society*, 33(4-5), pp.349-361.

Lu, F., Wen, Z., Dadamato, D. and Toppinen, A., (2017). Corporate social responsibility in wood-based panel industry: main strategies from four enterprises in China. *Forest Products Journal*.

Lu, Y., Zhang, Y., Cao, X., Wang, C., Wang, Y., Zhang, M., Ferrier, R., Jenkins, A., Yuan, J., Bailey, M., Chen, D., Tian, H., Li, H., von Weizsäcker, E. and Zhang, Z., (2019). Forty years of reform and opening up: China's progress toward a sustainable path. *Science Advances*, 5(8).

Lu, Z.L. (2001), Fiduciary society and Confucian theory of Xin-on Tu Wei-ming's fiduciary proposal, *Asian Philosophy*, 11(2), pp. 85-101.

Luigi, D. and Simona, V., (2010). The glocal strategy of global brands. *Studies in Business and Economics*, 5(3), pp.147–155.

Lukka, K., (1988). Budgetary biasing in organizations: Theoretical framework and empirical evidence. *Accounting, Organizations and Society*, 13(3), pp.281-301.

Ma, L. and Tsui, A.S. (2015). Traditional Chinese philosophies and contemporary leadership, *The Leadership Quarterly*, 26, pp. 13-24.

Mahmood, Z. and Uddin, S., (2020). Institutional logics and practice variations in sustainability reporting: evidence from an emerging field. *Accounting, Auditing & Accountability Journal*, ahead-of-print(ahead-of-print).

Mantzari, E. and Georgiou, O., (2019). Ideological hegemony and consent to IFRS: Insights from practitioners in Greece. *Critical Perspectives on Accounting*, 59, pp.70-93.

Mao, Z. (1939). The Chinese revolution and the Chinese Communist Party. In Selected works of *Mao Tse-tung* (Vol. 2). Peking: Foreign Languages Press. Retrieved from https://www.marxists.org/reference/archive/mao/selected-works/volume-2/mswv2_23.htm.

Marginson, S. (2004), Competition and markets in higher education: a 'glonacal' analysis, *Policy Futures in Education*, 2(2), pp. 175-244.

Marquis, C., Yin, J. and Yang, D., (2017). State-Mediated Globalization Processes and the Adoption of Corporate Social Responsibility Reporting in China. *Management and Organization Review*, 13(1), pp.167-191.

Matsubara, S. and Endo, T., (2018). The role of local accounting standard setters in institutional complexity. *Accounting, Auditing & Accountability Journal*, 31(1), pp.96-111.

Matusitz, J. and Leanza, K., (2009). Wal-Mart: An Analysis of the Glocalization of the Cathedral of Consumption in China. *Globalizations*, 6(2), pp.187-205.

Mayring, P. (2000). Qualitative content analysis (28 paragraphs). *Forum Qualitative Social Research*, 1(2).

McDonald, P. (2011). Maoism versus Confucianism: ideological influences on Chinese business leaders, *Journal of Management Development*, 30(7/8), pp. 632-646.

Melucci, A. and Avritzer, L., (2000). Complexity, cultural pluralism and democracy: collective action in the public space. *Social Science Information*, 39(4), pp.507-527.

Merchant, K., Chow, C. and Wu, A., (1995). Measurement, evaluation and reward of profit center managers: A cross-cultural field study. *Accounting, Organizations and Society*, 20(7-8), pp.619-638.

Messner, M., (2009). The limits of accountability. *Accounting, Organizations and Society*, 34(8), pp.918-938.

Michelon, G., Pilonato, S. and Ricceri, F., (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting*, 33, pp.59-78.

Mihret, D., James, K. and Mula, J., (2012). Accounting professionalization amidst alternating state ideology in Ethiopia. *Accounting, Auditing & Accountability Journal*, 25(7), pp.1206-1233.

Mikkilä, M. and Toppinen, A., (2008). Corporate responsibility reporting by large pulp and paper companies. *Forest Policy and Economics*, 10(7), pp.500-506.

Miller, P. and O'Leary, T., (1993). Accounting expertise and the politics of the product: Economic citizenship and modes of corporate governance. *Accounting, Organizations and Society*, 18(2/3), pp.187-206.

Miller, P. and Rose, N., (1990). Governing economic life. *Economy and Society*, 19(1), pp.1-31.

Milne, M. and Gray, R., (2013). W(h)ither Ecology? The Triple Bottom Line, the Global Reporting Initiative, and Corporate Sustainability Reporting. *Journal of Business Ethics*, 118(1), pp.13-29.

Momin, M. and Parker, L., (2013). Motivations for corporate social responsibility reporting by MNC subsidiaries in an emerging country: The case of Bangladesh. *The British Accounting Review*, 45(3), pp.215-228.

Moon, J., (2007). The contribution of corporate social responsibility to sustainable development. *Sustainable Development*, 15(5), pp.296-306.

Moon, J., and Shen, X., (2010), CSR in China Research: Salience, Focus and Nature, *Journal of Business Ethics*, 94 (4), pp. 613-629.

Moore, S. F. (1989) The production of cultural pluralism as a process, *Public Cultural*, 1 (2).

Morgan, D. (1993). Qualitative Content Analysis: A Guide to Paths not Taken. *Qualitative Health Research*, 3(1), pp.112-121.

Morris, R. (1994). Computerized Content Analysis in Management Research: A Demonstration of Advantages & Limitations. *Journal of Management*, 20(4), pp.903-931.

Mouffe, C. (1993). Liberal socialism and pluralism: Which citizenship? In J. Squires (Ed.), *Principled positions: Postmodernism and the rediscovery of value* (pp. 69–84). London: Lawrence and Wishart.

Nagirikandalage, P., Binsardi, B., Kooli, K. and Pham, A., (2020). The resistance in management accounting practices towards a neoliberal economy. *Accounting, Auditing & Accountability Journal*.

Nandy, B. and Sarvela, P. (1997). Content analysis re-examined A relevant research method for health education. *American Journal of Health Behavior*, 21, pp.222-234.

Ndhlovu, T., (2011). Corporate Social Responsibility and Corporate Social Investment: The South African Case. *Journal of African Business*, 12(1), pp.72-92.

Neuendorf, K. (2002). *The content analysis guidebook.* Sage.

Nurunnabi, M., (2014). The role of the Securities and Exchange Commission in a developing economy: Implications for IFRS. *Advances in Accounting*, 30(2), pp.413-424.

Nobes, C., (2008). Accounting Classification in the IFRS Era. *Australian Accounting Review*, 18(3), pp.191-198.

Nobes, C., (2015). IFRS Ten Years on: Has the IASB Imposed Extensive Use of Fair Value? Has the EU Learnt to Love IFRS? And Does the Use of Fair Value make IFRS Illegal in the EU? *Accounting in Europe*, 12(2), pp.153-170.

Nolke, A., (2003). The relevance of transnational policy networks: some examples from the European Commission and the Bretton Woods institutions. *Journal of International Relations and Development*, 6(3), pp.276-298.

O'Dwyer B (2002). Managerial perceptions of corporate social disclosure: an Irish story. *Accounting, Auditing and Accountability Journal*,15(3):406–36.

O'Dwyer, B., Unerman, J. and Bradley, J., (2005). Perceptions on the emergence and future development of corporate social disclosure in Ireland. *Accounting, Auditing & Accountability Journal*, 18(1), pp.14-43.

Oliver, C., (1991). Strategic Responses to Institutional Processes. *The Academy of Management Review*, 16(1), pp.145-179.

Oliver, C., (1997). Sustainable competitive advantage: combining institutional and resource-based views. *Strategic Management Journal*, 18(9), pp.697-713.

Orly, S., (2019). The official reappraisal of May Fourth intellectuals: Hu Shi in the Sinicization of Marxism. *China Information*, 33(3), pp.257-273.

Ortner, S. (1999). *The fate of "culture".* Berkeley: University of California Press.

Othman, R. and Thani, A. (2010). Islamic Social Reporting of Listed Companies In Malaysia. *International Business & Economics Research Journal (IBER)*, 9(4).

Otley, D., (1978). Budget Use and Managerial Performance. *Journal of Accounting Research*, 16(1), p.122.

Osman, M., Gallhofer, S. and Haslam, J., (2021). Contextualising and critically theorising corporate social responsibility reporting: Dynamics of the late Mubarak Era in Egypt. *Critical Perspectives on Accounting*, 74, p.102-166.

Pan, L., Xu, X., Lu, L. and Gursoy, D., (2018). How cultural confidence affects local residents' wellbeing. *The Service Industries Journal*, pp.1-25.

Parker, L., (2011). Twenty-one years of social and environmental accountability research: A coming of age. *Accounting Forum*, 35(1), pp.1-10.

Parker, L. and Chung, L., (2018). Structuring social and environmental management control and accountability. *Accounting, Auditing & Accountability Journal*, 31(3), pp.993-1023.

Parker, L. and Guthrie, J., (2010). Business schools in an age of globalization. *Accounting, Auditing & Accountability Journal*, 23(1), pp.5-13.

Patten, D. and Zhao, N. (2014). Standalone CSR reporting by U.S. retail companies. *Accounting Forum*, 38(2), pp.132-144.

Pawsey, N., (2017). IFRS adoption: A costly change that keeps on costing. *Accounting Forum*, 41(2), pp.116-131.

Peña, A. and Davies, T., (2013). Globalisation from Above? Corporate Social Responsibility, the Workers' Party and the Origins of the World Social Forum. *New Political Economy*, 19(2), pp.258-281.

Peng, H. Li, T. and Huang, S., (2016), *Zhang Ruimin and Zi Yi Wei Fei*, New World Press.

Peng, S. and Bewley, K., (2010). Adaptability to fair value accounting in an emerging economy. *Accounting, Auditing & Accountability Journal*, 23(8), pp.982-1011.

Polzer, T. and Reichard, C., (2019). IPSAS for European Union member states as starting points for EPSAS. *International Journal of Public Sector Management*, 33(2/3), pp.247-264.

Polzer, T., Gårseth-Nesbakk, L. and Adhikari, P., (2019). "Does your walk match your talk?" Analyzing IPSASs diffusion in developing and developed countries. *International Journal of Public Sector Management*, 33(2/3), pp.117-139.

Porter, M., (1986). *Competition In Global Industries*. Boston: Harvard Business School Press.

Poullaos, C. and Sian, S., (2010). *Accountancy and Empire: The British Legacy of Professional Organization*. New York: Routledge.

Qu, J., (2016). Self-Strengthening Movement of Late Qing China: an Intermediate Reform Doomed to Failure. *Asian Culture and History*, 8(2), pp.148-154.

Ramasamy, B. Yeung, M.C.H., Chen, J., (2013), Selling to the urban Chinese in East Asia: Do CSR and value orientation matter? Journal of Business Research, 66, pp. 2485-2491.

Retief Venter, E. and de Villiers, C. (2013). The accounting profession's influence on academe: South African evidence. *Accounting, Auditing & Accountability Journal*, 26(8), pp.1246-1278.

Richardson, S., Cullen, J. and Richardson, B. (1996). The story of a schizoid organization How accounting and the accountant are implicated in its creation. *Accounting, Auditing & Accountability Journal*, 9(1), pp.8-30.

Ritchie, J., Lewis, J., McNaughton Nicholls, C. and Ormston, R. (2014). *Qualitative research practice*.

Ritzer, G., (2007). *The Blackwell Companion To Globalization*. Blackwell Publishing Ltd.

Ritzer, G. and Stepnisky, J. (2018). *Sociological Theory*. 10th ed.

Robertson, R., (1992). *Globalization: Social Theory and Global Culture*. London: Sage.

Robertson, R. (1995). Glocalization: Time-space and homogeneity– heterogeneity. In M. Featherstone, S. Lash, & R. Robertson (Eds.), *Global modernities* (pp. 25–44). London: Sage Publications.

Roudometof, V., (2015). Theorizing glocalization. *European Journal of Social Theory*, 19(3), pp.391-408.

Rowley, C. and Oh, I. (2020). Trends in Chinese management and business: change, Confucianism, leadership, knowledge and innovation, *Asia Pacific Business Review*, 26(1), pp. 1-8.

Rubin, H. and Rubin, I. (2005). *Qualitative interviewing*. London: SAGE.

Rubin, H. and Rubin, I. (2012). *Qualitative Interviewing: The Art of Hearing Data*. 2nd ed. Thousand Oaks: SAGE.

Rushangdahui.com. (2020). 第二届儒商大会暨青企峰会. [online] Available at: <http://www.rushangdahui.com/> [Accessed 2 December 2020].

Russo, A. and Perrini, F., (2009). Investigating Stakeholder Theory and Social Capital: CSR in Large Firms and SMEs. *Journal of Business Ethics*, 91(2), pp.207-221.

Said, E. (1979). *Orientalism*. New York: Random House.

Said, E. W. (1975/1997). *Beginnings: Intention and method*. NY: Columbia University Press.

Sandelowski, M. (2000). Whatever happened to qualitative description? *Research in Nursing & Health*, 23(4), pp.334-340.

Samkin, G. and Wingard, C., (2020). Understanding systemic change in the context of the social and environmental disclosures of a conservation organisation in a developing country. *Accounting, Auditing & Accountability Journal*.

Samsonova, A., (2009). Local sites of globalisation: A look at the development of a legislative framework for auditing in Russia. *Critical Perspectives on Accounting*, 20(4), pp.528-552.

Samsonova-Taddei, A. and Humphrey, C., (2014). Transnationalism and the transforming roles of professional accountancy bodies. *Accounting, Auditing & Accountability Journal*, 27(6), pp.903-932.

Scherer, A. and Palazzo, G., (2008). *The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press, pp.413-431.

Schreier, M. (2013). Qualitative Content Analysis In: *The SAGE Handbook of Qualitative Data Analysis*. London: SAGE Publications Ltd.

Scott, R., (2008). Institutions And Organizations Ideas And Interests. 3rd ed. London: Sage Publications.

Sethi, S. Prakash. (1975). 'Dimensions of Corporate Social Performance: An Analytic Framework'. *California Management Review*, 17, spring: 58–64.

Shafer, W. and Gendron, Y., (2005). Analysis of a failed jurisdictional claim: The rhetoric and politics surrounding the AICPA global credential project. *Accounting, Auditing & Accountability Journal*, 18(4), pp.453-491.

Shen, Q. and Xiao, P., (2014). McDonald's and KFC in China: Competitors or Companions? *Marketing Science*, 33(2), pp.287-307.

Shields, M., (1998). Management accounting practices in Europe: a perspective from the States. *Management Accounting Research*, 9(4), pp.501-513.

Shin., K., (2014). *Corporate Social Responsibility Reporting in China*. Berlin: Springer Berlin Heidelberg.

Sian, S., (2006). Inclusion, exclusion and control: The case of the Kenyan accounting professionalisation project. *Accounting, Organizations and Society*, 31(3), pp.295-322.

Silverman, D. (2017). *Doing Qualitative Research*. 5th ed.

Silverman, D. (2006). *Interpreting qualitative data: Methods for analysing talk, text and interaction*. Sage.

Situ, H., Tilt, C. and Seet, P., (2020). The influence of the Chinese government's political ideology in the field of corporate environmental reporting. *Accounting, Auditing & Accountability Journal*, 34(9), pp.1-28.

Sobhani, F., Amran, A. and Zainuddin, Y. (2012). Sustainability disclosure in annual reports and websites: a study of the banking industry in Bangladesh. *Journal of Cleaner Production*, 23(1), pp.75-85.

Sohu.com. (2017). *全文发布《博鳌儒商榜评估体系》及 评审专家名单（含报名表）*. [online] Available at: <https://www.sohu.com/a/195597262_740471> [Accessed 2 December 2020].

Staber, U., (2006). Social Capital Processes in Cross Cultural Management. *International Journal of Cross Cultural Management*, 6(2), pp.189-203.

Taipaleenmäki, J. and Ikäheimo, S., (2013). On the convergence of management accounting and financial accounting – the role of information technology in accounting change. *International Journal of Accounting Information Systems*, 14(4), pp.321-348.

Takatera, S. and Yamamoto, M., (1989). The cultural significance of accounting in Japan. *Scandinavian Journal of Management*, 5(4), pp.235-250.

Tang, J., (2015). *The Historical Connotation and Today's Value of Zigong's Confucian Business Spirit*. Hebei Academic Journal, 35(3), pp.61-63.

Tang, L. and Li, H., (2009). Corporate social responsibility communication of Chinese and global corporations in China. *Public Relations Review*, 35(3), pp.199-212.

Thornton, P., (2004). *Markets from Culture: Institutional Logics and Organizational Decisions in Higher Education* Publishing. Stanford: Stanford University Press.

Thornton, P. and Ocasio, W., (2008). Institutional logics. In: R. Greenwood, C. Oliver, K. Sahlin and R. Suddaby, ed., *The Sage Handbook of Organizational Institutionalism*, 1st ed. CA: Sage, pp.99-129.

Thornton, P., Ocasio, W. and Lounsbury, M., (2012). *The Institutional Logics Perspective*. Oxford: Oxford University Press.

Touron, P. and Daly, P., (2020). International accounting standards in French companies in the 1990s: an institutionalization contested by US GAAP. *Accounting, Auditing & Accountability Journal*, 33(8), pp.2027-2051.

Tsoukas, H. (1991). The Missing Link: A Transformational View of Metaphors in Organizational Science. *The Academy of Management Review*, 16(3), p.566.

Tsui, A., Wang, H., Xin, K., Zhang, L. and Fu, P. (2004), Let a thousand flowers bloom, variation of leadership styles among Chinese CEOs, *Organizational Dynamics*, 33(1), pp. 5-20.

Tsunogaya, N. and Patel, C., (2020). The impact of external pressures (gaiatsu) and internal pressures (naiatsu) on Japan's accounting reforms since the late 1990s. *Accounting, Auditing & Accountability Journal*, 33(4), pp.857-886.

Tubin, D. and Lapidot, O. (2008), Construction of 'glocal' (global-local) identity among Israeli graduate students in the USA, *Higher Education*, 55(2), pp. 203-217.

Tucker, M., (1991). The Relevance of Chinese Neo-Confucianism for the Reverence of Nature. *Environmental History Review*, 15(2), pp.55-69.

Walliser, B. G. and Scott, I., (2018). Redefining Corporate Social Responsibility in an Era of Globalization and Regulatory Hardening. *American Business Law Journal*, 55(1), pp.167-218.

Wang, H., Ye, K. and Zhong, K., (2018). Accounting research in China: commemorating the 40th anniversary of reform and opening up. *Frontiers of Business Research in China*, 12(1).

Wang, L. and Juslin, H., (2009). The Impact of Chinese Culture on Corporate Social Responsibility: The Harmony Approach. *Journal of Business Ethics*, 88(S3), pp.433-451.

Wang, N., (2015). Globalisation as glocalisation in China: a new perspective. *Third World Quarterly*, 36(11), pp.2059-2074.

Wang, W., (2014). Mao Zedong Is the Great Founder, Explorer and Pioneer of Socialism with Chinese Characteristics. *Social Sciences in China*, 35(3), pp.5-30.

Wang, Y., (2018）. Intertextual and Hypermodal Representations of China's Cultural Confidence in Social Media Communication. *Critical Arts*, 32(5-6), pp.119-137.

Waters, M., (2001）. *Globalization*. 2nd ed. London: Routledge.

Weber, R. (1990). *Basic content analysis*. Newbury Park, Calif.: Sage.

Weber, R. and Weber, R., (2010）. *Internet Of Things: Legal Perspectives*. Berlin: Springer.

Wijethilake, C., Munir, R. and Appuhami, R., (2017). Strategic responses to institutional pressures for sustainability: The role of management control systems. *Accounting, Auditing & Accountability Journal*, 30(8), pp.1677-1710.

Willis, J., Jost, M. and Nilakanta, R. (2007). *Foundations of qualitative research*. Thousand Oaks: Sage.

Wood, D. J., Logsdon, J. M., Lewellyn, P. G., & Davenport, K. (2006). *Global business citizenship. A transformative framework for ethics and sustainable capitalism*. New York, NY: M.E. Sharpe.

Wu, Y. (2007). *The construction of ethic foundation of Chinese business corporate responsibility: a focus on Confucius and Mencius*. PhD. Nanjing University.

Xiao, J. (2005). *The research on the relationship between the Confucianist culture and the governance structure of partners audit firm*. Master`s degree. Hunan University.

Yee, H., (2020). Institutional logics and institutional work: radical reform of the Chinese public accounting profession in the 1990s. *Accounting, Auditing & Accountability Journal*, 33(5), pp.1019-1046.

Yin, J., (2017). Institutional Drivers for Corporate Social Responsibility in an Emerging Economy: A Mixed-Method Study of Chinese Business Executives. *Business & Society*, 56(5), pp.672-704.

Yin, J. and Jamali, D., (2016). Strategic Corporate Social Responsibility of Multinational Companies Subsidiaries in Emerging Markets: Evidence from China. *Long Range Planning*, 49(5), pp.541-558.

Ye, M., Lu, W., Flanagan, R. and Chau, K., (2019）. Corporate social responsibility "glocalisation": Evidence from the international construction business. *Corporate Social Responsibility and Environmental Management*, 27(2), pp.655-669.

Yin, J. and Jamali, D., (2016）. Strategic Corporate Social Responsibility of Multinational Companies Subsidiaries in Emerging Markets: Evidence from China. *Long Range Planning*, 49(5), pp.541-558.

Yin, J., (2017）. Institutional Drivers for Corporate Social Responsibility in an Emerging Economy: A Mixed-Method Study of Chinese Business Executives. *Business & Society*, 56(5), pp.672-704.

Yonekura, A., Gallhofer, S. and Haslam, J., (2012）. Accounting disclosure, corporate governance and the battle for markets: The case of trade negotiations between Japan and the U.S. *Critical Perspectives on Accounting*, 23(4-5), pp.312-331.

Zhang, D., (2017). *Corporate Social Responsibility in China - Cultural and Ownership Influences on Perceptions and Practices.*

Zhang, T. and Schwartz, B., (1997). Collective Memory and Cultural History: Problems of Method. *The American Historical Review*, 11(2), pp.189-212.

Zhao, F. and Sun, D., (2016). Analysing Xi Jingping`s view of Cultural Confidence. *Socialism Studies*, 5(229), pp.9-15.

Zhao, L. and Roper, J., (2011). A Confucian approach to well-being and social capital development. *Journal of Management Development*, 30(7/8), pp.740-752.

Zhu, J., Spence, C. and Ezzamel, M., (2021). Thinking like the state: Doxa and symbolic power in the accounting field in China. *Accounting, Organizations and Society*.

Zou, Y., (2020). Methodological Insights Experiencing and knowing in the field: an autoethnographic account of conducting audit fieldwork in China. *Accounting, Auditing & Accountability Journal*, 34(3), pp.680-698.

Appendix 1

Table 1

Confucian Entrepreneurs and Confucian Companies.

No.	Confucian Entrepreneurs	Confucian Companies
	Paragons Confucian Entrepreneurs (10)	
1	Chuanzhi Liu 柳传志	Lenovo 联想集团
2	Guomin Xie 谢国民	CP Group 泰国正大集团
3	Inamori Kazuo 稻盛和夫	Kyocera 精度陶瓷会社; KDDI
4	Jiacheng Li 李嘉诚	CK Hutchison Holdings Limited 长江实业集团有限公司; Hutchison Whampoa 和记黄埔有限公司
5	Ruimin Zhang 张瑞敏	Haier 海尔集团
6	Zhengfei Ren 任正非	Huawei 华为公司
7	Yun Ma 马云	Alibaba Group 阿里巴巴集团
8	Feng Chen 陈峰	Hainan Airlines 海南航空集团
9	Changle Liu 刘长乐	Phoenix Satellite Television 凤凰卫视控股有限公司
10	Taiming Guo 郭台铭	Hon Hai Precision Industry 鸿海精密集团; Foxconn 富士康科技集团
	Giant Confucian Entrepreneurs (20)	
11	Yonghao Liu 刘永好	New Hope Group 新希望集团
12	Lun Feng 冯仑	Beijing wantong real estate Co. Ltd 北京万通地产股份有限公司
13	Dongsheng Chen 陈东升	Taikang Life Insurance Co.,Ltd. 泰康人寿
14	Nubo Huang 黄怒波	Zhongkun Group 中坤集团
15	Jiayin Xu 许家印	Evergrande 恒大集团
16	Huateng Ma 马化腾	Tencent 深圳市腾讯计算机系统有限公司

17	Henian Guo 郭鹤年	Shangri-La Group 马来西亚香格里拉酒店集团
18	Yicong Huang 黄奕聪	Sinar Mas Group 印度尼西亚金光集团
19	Yongzai Chen 陈永裁	Philippine Airlines 菲律宾航空公司
20	Shizai Huang 黄世再	GCIG 香港大中华国际投资集团
21	Yuansheng Wu 吴源盛	Senyuan 马来西亚森源机构
22	Guilong Zhang 张贵龙	Basha International Group 老挝芭莎国际酒店集团
23	Nianbo Wu 吴念博	Goodark 苏州固锝电子股份有限公司
24	Zhongqun Mao 茅忠群	Fangtai Group 方太集团
25	Yonghui Wang 王永辉	Xiangxue Group 香雪制药集团
26	Jianfang Hou 侯建芳	Chuying Agro-Pastoral Group Co., Ltd (Truein) 雏鹰农牧集团
27	Wenliang Li 李文良	Getwell 东莞市泰威电子有限公司
28	Yongliang Chen 陈永亮	Jucheng Corp.聚成股份
29	Zemian Li 黎泽棉	Manguan 广东满贯包装有限公司
30	Xuning Wang 王旭宁	Joyoung 九阳集团
	Benchmarking Confucian Entrepreneurs (73)	
31	Jianchong Lu 陆建冲	Tiange Holding Group 上海天歌控股(集团)有限公司
32	Wenhai Li 李闻海	CP Group 泰国正大集团
33	Lingzhi Huang 黄灵芝	GCIG 香港大中华国际投资集团
34	Hanqing Lin 林汉卿	Weicky 深圳市味奇集团
35	Feng zhao 赵丰	Sensmind Education 北京明德盛世教育科技有限公司
36	Haiying Wei 魏海鹰	Huanyu Investment Group 香港寰宇投资集团公司; Jinri Co., Ltd 中山市金日铝业有限公司
37	Zhizhong Lin 林志忠	Boai enterprise Group P.R. China 中国博爱企业集团
38	Xiong Li 李雄	Runyu Group 甘肃润宇集团

39	Yiming Tang 唐艺铭	Jincheng spinning Group 广州金城纺织集团
40	Bingqing Zhang 张秉庆	Yishun Industry and Trade Co., Ltd 兰州义顺工贸有限公司
41	Hua Li 李花	Chuying Agro-Pastoral Group Co., Ltd (Truein) 雏鹰农牧集团
42	Hua Yang 杨华	Shangshui Energy and Technology Co., Ltd 广东/河北上水能源科技有限公司
43	Hongqi He 何红旗	Bitehonsam 北大红杉
44	Hongjie Wei 魏红杰	Jiyuan Industrial Development Co. Ltd 贵州吉源实业发展有限公司
45	Zhijian Zhang 张志坚	Jiangsu Xingguo Gas Co. Ltd 江苏兴国气体有限公司
46	Zhongliang Zhang 张忠良	Zhejiang Zhongxing Precision Industry Group Co. Ltd 浙江中兴精密工业集团
47	Taoyang Hong 洪涛阳	Yongfu Group 香港永富集团
48	Qiuchao Fang 方秋潮	Qiuchao Group 广西秋潮集团有限公司
49	Fangming Yu 于方明	Tianting Group 天庭集团；Sangeayi Information and Technology Co. Ltd 长春市三个阿姨信息科技有限公司
50	Xiaoliang Xu 徐晓良	BY Education 广州博研教育
51	Yunong Qin 秦裕农	HuiLi Fund 上海汇力基金
52	Zhou Wen 温舟	Bosum Business School 东方企业家商学院
53	Fangxu Chen 陈方旭	Himice Communications Group 智海王潮传播集团
54	Yuanbin Jiang 蒋远彬	Zhongzong real estate Co. Ltd 重庆中宗置业有限公司；Dacheng Education 重庆大成教育集团
55	Xinda Lin 林新达	Topstrong 广东顶固集创家居公司
56	Wanqiang Chen 陈万强	Wanshengxing hardware products Co. Ltd 广东惠州万盛兴五金制品有限公司
57	Quan Ning 宁权	Anranzhengdao Information and Technology Co. Ltd 山东安然正道信息科技有限公司
58	Hao Wu 吴颢	Huairen Investment and Management Group 广东怀仁国医堂投资管理集团
59	He Peng 彭和	Zhongkan Petroleum and Gas Co., Ltd 中勘石油天然气控股有限公司
60	Qingjun Liu 刘庆军	Tengd Group 天津腾达天下集团

61	Hua Zhang 张华	Lantai Environmental Protection Technology Co., Ltd 广州蓝态环保科技有限公司
62	Nanzheng Zhou 周南征	S.T.M. Xianglan S.T.M.翔蓝
63	Yangqing Ou 欧阳清	BY Education 博研教育联合
64	Sen Li 李森	China Health Industry Investment Fund Co.Ltd. 中国健康文化产业投资集团；Hongchen Industrial Co., Ltd 上海红尘实业有限公司; Zizhulin Culture and MediaCo., Ltd 海南紫竹林文化传媒有限公司;Lianyou Network and Technology Co., Ltd 莲友网络科技（上海）有限公司
65	Ying Ye 叶瑛	Fengying Shanyuan Investment Co., Ltd 丰盈善缘投资有限公司
66	Bin Wei 魏斌	Aichebaba Technology Co., Ltd 爱车爸爸（北京）科技有限公司
67	Xiaozhou Hu 胡小舟	Nuobei Financial Information Service Co., Ltd 上海诺贝金融信息服务有限公司；Nuoxiang Wealth and Asset Management Co., Ltd 上海诺享财富资产管理有限公司；Winbei Internet Financial Information Service Co., Ltd 上海赢贝互联网金融信息服务有限公司
68	Hui Zhu 朱辉	Guanhua Education Group 上海观化教育集团
69	Haijiang Wang 王海江	Zhongyunkeneng Power and Technology Co., Ltd 中云科能（北京）电力科技有限公司
70	Kaibo Wang 王凯波	Shenyi Group 湖南申亿集团
71	Yuegao Han 韩月高	Dazzeon 晶优新材料(上海)有限公司 (台湾戴垄科技)
72	Hongmin Yang 杨宏民	Longda Hengxin Engineering Consulting Co., Ltd 山东龙达恒信工程咨询有限公司
73	Yongmei Liu 刘咏梅	Arctic Ice Blueberry Chateau Co., Ltd 黑龙江北极冰蓝莓酒庄集团
74	Jinwei Jin 金锦伟	5369 Ecological Animal and Husbandry Technology Co. Ltd 青海五三六九生态牧业科技有限公司
75	Guozheng Zong 宗国政	Shengyu Group 天津圣誉建筑集团有限公司
76	Huiming Zhou 周惠明	Yuteng Construction Group Co. Ltd 裕腾建设集团有限公司
77	Jinfeng Wang 王锦锋	Yasen Shanglin Gardenms Group 陕西雅森上林苑集团
78	Jianhuan Yu 于建环	Yantai Jinpeng Mining Machinery Co., Ltd 烟台金鹏矿业机械有限公司

79	Guan Wang 王冠	Changlong Catering and Hotel Management Co., Ltd 海南昌隆餐饮酒店管理有限公司
80	Weiwen Huang 黄伟文	Hegui Group 广西和桂集团有限公司
81	Congming Pan 潘从明	Le Shang Investment Management Group 甘肃乐商投资集团
82	Jinming Li 李晋明	Yijian Biotechnology Co., Ltd 浙江杭州宜简生物科技有限公司
83	Wenyi Xuan 禤文义	Baozhenjiale Trading Co., Ltd 海南琼海宝真家乐贸易有限公司
84	Decong Zhou 周德聪	ZYI Solar Group Co., Ltd 广东中亿集团有限公司 (广东中亿光伏科技有限公司)
85	Xiaohui Yao 姚晓辉	Huangpu Hoding Group 安徽黄埔控股集团
86	Liming Liu 刘黎明	Yizi Malleable Iron Co., Ltd 云南宜字玛钢有限公司
87	Jianying Xue 薛建英	Mingzhu Cable Co., Ltd 无锡市明珠电缆有限公司
88	Xiaoqi Feng 冯小琪	Bao Tian Group 陕西宝天集团
89	Caihong Zhang 张彩虹	Bao Tian Group 陕西宝天集团
90	Yonggui Guo 郭永贵	Heyi Electromechanical Company 江苏和亿机电
91	Changling Qin 秦长岭	Qin Gong International Group 秦工国际集团
92	Guohe Xie 谢国和	Zhuohui Fund Co. Ltd 深圳市卓汇联合投资服务有限公司
93	Xingcheng Liu 刘倖呈	Jiajia Industry group Co., Ltd 广东佳雅实业集团有限公司
94	Zhensheng Zuo 左振声	Dongfang Juren Industry and Development Co., Ltd 济南东方巨人实业发展有限公司
95	Yabin Yang 杨亚彬	Jucheng Zhonghe Cultural and Tourism Investment Group 安徽巨成中和文化旅游投资集团
96	Shouyu Pan 潘守宇	Zhongyang Meiyuan Jiaxiang Stone Carving Group 中央美院嘉祥石雕集团
97	Tangning Zhan 詹唐宁	Protecting Earth Green Alliance 守护大地绿色联盟
98	Chengshi Li 李成仕	Jiangmen Qishi Electric Appliance Co., Ltd 广东省江门奇仕电器有限公司
99	Hongtu Du 杜宏图	Henan New Oriental Real Estate Development Co., Ltd 河南新东方地产发展有限公司
100	Haijun Fu 傅海钧	Changyuanxiang Economic and Trading Co., Ltd 北京昌源祥经贸有限责任公司

101	Jinliang Zhao 赵金亮	Zhongtang Network and Technology Co., Ltd 山东众唐网络科技股份有限公司
102	Tao Ying 应涛	Jiuhuan Group 陕西九环集团
103	Xinshu Zheng 郑新书	Zhenni Gongzhu Shoes Co., Ltd 浙江温岭珍妮公主鞋业有限公司

Source: Content Analysis.

Appendix 2

Table 2

Years of standalone CSR reports.

N/Y	Confucian Companies	2015	2016	2017	2018
1	Wantong Real Easte Co., Ltd	√	√	√	
2	Huawei	√	√	√	
3	Evergrande	√	√	√	
4	Fangtai		√	√	
5	Taikang Life Insurance Co., Ltd				
6	Hainan Airlines			√	
7	Haier	√	√	√	
8	Lenovo	√	√	√	√
9	Tencent		√		√
10	Goodark	√	√	√	
11	Alibaba				√
12	Chuying Agro-Pastoral Group Co., Ltd (Truein)	√	√		

Source: Content Analysis.

Appendix 3

Table 3

Languages and Topics of CSR Reports

N/Y	Confucian Companies	Corporate Social Responsibility Report or Its Synonyms							
		Corporate Social Responsibility Reporting (CSRR)		Sustainability Reporting (SR)		Social Responsibility Reporting (SRR)		Environmental, Social and Governance Reporting (ESGR)	
	Languages	Chinese	English	Chinese	English	Chinese	English	Chinese	English
1	Wantong Real Easte Co., Ltd					√			
2	Huawei			√	√				
3	Evergrande							√	√
4	Fangtai	√							
5	Hainan Airlines					√			
6	Haier	√							
7	Lenovo (Years)		√(2015,16)	√(2016)	√(2017,18)			√ (2016)	
8	Tencent	√							
9	Goodark					√			
10	Alibaba								√
11	Chuying Agro-Pastoral					√			

	Group Co., Ltd (Truein)								

Source: Content Analysis.

Appendix 4

Table 4

Report No.	Company Name	Report name	Year	Language
1	Wantong Real Easte Co., Ltd	Social Responsibility Reporting (SRR)	2015	Chinese
2	Wantong Real Easte Co., Ltd	Social Responsibility Reporting (SRR)	2016	Chinese
3	Huawei	Sustainability Reporting (SR)	2015	Chinese
4	Huawei	Sustainability Reporting (SR)	2015	English
5	Huawei	Sustainability Reporting (SR)	2016	Chinese
6	Huawei	Sustainability Reporting (SR)	2016	English
7	Huawei	Sustainability Reporting (SR)	2017	Chinese
8	Huawei	Sustainability Reporting (SR)	2017	English
9	Evergrande	Environmental, Social and Governance Reporting (ESGR)	2015	Chinese
10	Evergrande	Environmental, Social and Governance Reporting (ESGR)	2015	English
11	Evergrande	Environmental, Social and Governance Reporting (ESGR)	2016	Chinese
12	Evergrande	Environmental, Social and Governance Reporting (ESGR)	2016	English
13	Evergrande	Environmental, Social and Governance Reporting (ESGR)	2017	Chinese
14	Evergrande	Environmental, Social and Governance Reporting (ESGR)	2017	English
15	Fangtai	Corporate Social Responsibility Reporting (CSRR)	2016	Chinese

16	Fangtai	Corporate Social Responsibility Reporting (CSRR)	2017	Chinese
17	Hainan Airlines	Social Responsibility Reporting (SRR)	2017	Chinese
18	Haier	Corporate Social Responsibility Reporting (CSRR)	2015	Chinese
19	Haier	Corporate Social Responsibility Reporting (CSRR)	2016	Chinese
20	Haier	Corporate Social Responsibility Reporting (CSRR)	2017	Chinese
21	Lenovo	Corporate Social Responsibility Reporting (CSRR)	2015	English
22	Lenovo	Corporate Social Responsibility Reporting (CSRR)	2016	English
23	Lenovo	Sustainability Reporting (SR)	2016	Chinese
24	Lenovo	Environmental, Social and Governance Reporting (ESGR)	2016	Chinese
25	Lenovo	Sustainability Reporting (SR)	2017	English
26	Lenovo	Sustainability Reporting (SR)	2018	English
27	Tencent	Corporate Social Responsibility Reporting (CSRR)	2016	Chinese
28	Goodark	Sustainability Reporting (SR)	2015	Chinese
29	Goodark	Sustainability Reporting (SR)	2016	Chinese
30	Goodark	Sustainability Reporting (SR)	2017	Chinese
31	Alibaba	Environmental, Social and Governance Reporting (ESGR)	2018	English

32	Chuying Agro-Pastoral Group Co., Ltd (Truein)	Social Responsibility Reporting (SRR)	2015	Chinese
33	Chuying Agro-Pastoral Group Co., Ltd (Truein)	Social Responsibility Reporting (SRR)	2016	Chinese

Source: Content analysis

Appendix 5

Table 5

Disclosure Index (for Pilot Study)

Category A: Environmental category (Duff, 2016)	Company 1	Company 2	Company 3	Compnay 4	Company 5
1.1 Recycling (Duff, 2016)	√	√		√	√
1.2 Pollution (Othman, 2010)	√	√	√		
1.3 Material use (Duff, 2016)	√	√			
1.4 Water consumption (Duff, 2016)	√	√			
1.5 Carbon emissions (Duff, 2016)	√	√	√		√
1.6 Environmental Policy (Jose, 2007)		√			
1.7 Audit (Jose, 2007)					
1.8 Sustainability (Duff, 2016)	√	√	√	√	
1.9 Environmental education (Othman, 2010)		√			
1.10 Endangered wildlife (Othman, 2010)					
1.11 Technology Products (Othman, 2010)	√	√			
1.12 Environmental investment (Sobhani, 2012)					
1.13 Climate change issues (Sobhani, 2012)		√			
1.14 Environment-related conferences					
1.15 Observe law and discipline	√				
1.16 Waste treatment (Sobhani, 2012)	√	√			
1.17 Awards, certifications and qualifications (Duff, 2016)	√3	√			
Category B: Energy category (Duff, 2016)					
2.1 Energy saving and conservation (Sobhani, 2012; Duff, 2016)	√	√			
2.2 Energy-related conferences					
2.3 Energy efficiency (Sobhani, 2012)	√	√			
2.4 Investing in clean and renewable energy (Sobhani, 2012)	√	√	√		
2.5 Awards, certifications and qualifications (Duff, 2016)		√			
2.6 Technology products	√	√			
2.7 Energy audit		√			
2.8 Observe law and discipline					

Category C: Client category (Aribi, 2011)					
3.1 Safety (Duff, 2016)	√	√	√	√	
3.2 Feedback and Complaints (Duff, 2016)	√		√		
3.3 Observe law and discipline	√				
3.4 Provision for disabled (Duff, 2016)					
3.5 Customer satisfaction (Aribi, 2011)	√				
3.6 Cooperation and partnership (Duff, 2016)	√	√	√	√	
3.7 Insolvency client policy (Aribi, 2011)					
3.8 Reach global customers	√	√			
3.9 Awards, certifications and qualifications (Duff, 2016)	√	√		√	
3.10 Client data	√				
3.11 Technology products	√		√		
3.12 Suppliers (Duff, 2016)	√	√			
3.13 Client-related conferences		√			
3.14 Gender issues					
Category D: Social category (Duff, 2016)					
4.1 Network stability and safety		√			
4.2 Employee Volunteerism (Othman, 2010)					
4.3 Tax payment	√				
4.4 Anti-corruption (Sobhani, 2012)	√	√		√	√
4.5 Charities (Aribi, 2011)	√	√	√	√	√
4.6 Social-related conferences					
4.7 Graduate employment (Othman, 2010)					
4.8 Observe law and discipline	√				
4.9 General commitment for societal development (Sobhani, 2012)	√	√		√	
4.10 Supporting and financing SMEs (Sobhani, 2012)					
4.11 Rural development programmes (Sobhani, 2012)	√	√		√	
4.12 Credit facilities for women entrepreneurs (Sobhani, 2012)					
4.13 Internship placement for internee students (Sobhani, 2012)	√				
4.14 Technology products	√	√			
4.15 Awards, certifications and qualifications (Duff, 2016)	√	√		√	√
4.16 Social education	√	√			√

Category E: Employee category (Duff, 2016)					
5.1 Health and Safety (Othman, 2010)	√	√	√	√	√
5.2 Diversification		√			
5.3 Recruitment (Duff, 2016)	√	√			
5.4 Training, education and development (Sobhani, 2012)	√	√	√	√	√
5.5 Work place environment (Duff, 2016)	√	√	√		
5.6 Equal opportunity (Aribi, 2011; Othman, 2010)	√	√	√		√
5.7 Gender issues				√	√
5.8 Audit	√	√			√
5.9 Observe law and discipline	√		√	√	√
5.10 Awards, certifications and qualifications (Sobhani, 2012)	√	√			
5.11 Employee-related conferences			√		
5.12 Compensation and benefits (Othman, 2010)	√	√	√	√	√
Category F: Economy category (Sobhani, 2012)					
6.1 Capital structure (Sobhani, 2012)			√		
6.2 Payment to capital providers (Sobhani, 2012)			√	√	√
6.3 Dividend policy (Sobhani, 2012)			√	√	
6.4 Economic-related conferences					
6.5 Comparative financial position in previous years (Sobhani, 2012)					√
6.6 Review of financial performance (Sobhani, 2012)	√				√
6.7 State of domestic economy (Sobhani, 2012)					
6.8 State of global economy (Sobhani, 2012)	√				
6.9 Awards, certifications and qualifications (Duff, 2016)					
6.10 Observe law and discipline			√	√	
Category G: Gentleman`s doctrines (Jun Zi Zhi Dao; 君子之道) (Wu, 2007)					
7.1 Righteousness-Profit principle (Yi-Li guan, 义利观)					√
7.2 Self-cultivation (Xiu Ji, 修己)	√				√

7.3 Make people health and happy (An Ren, 安人)	√			√	
7.4 Diligent working (Li Xing; 力行)	√				
7.5 Humiliation (Xiu Chi guan; 羞耻观)	0				
7.6 Study the nature of things (Ge wu zhi zhi; 格物致知)	√				
7.7 Filial piety and fraternal duty (Xiao Ti; 孝悌)	√			√	
7.8 Introspection (Nei Xing; 内省)					√
7.9 Inspection (Wai Cha, 外察)		√		√	
7.10 Confucian-related conferences				√	
7.11 Three cardinal guides: ruler guides subject, father guides son husband guides wife (San Gang Wu Chang; 三纲五常)	√			√	√
7.12 The golden mean (Zhong yong, 中庸)					
7.13 Advance with the times (Yu shi ju jin, 与时俱进)	√	√			
7.14 At thirty, we stand (San shi er li, 三十而立)		√			
7.15 Virtue-Morality principle (De-Dao guan; 德道观)	√			√	
7.16 Rigorousness (Yan guan; 严观)	√				
7.17 Faithfulness principle (Xin guan; 信观)	√	√		√	√
7.18 Human beings are the top priority (Ren ben guan; 人本观)	√	√	√		√
7.19 Man and nature coexist (Tian ren he yi; 天人合一)		√		√	
7.20 Rituals before competition (Xian li hou zheng; 先礼后争)					
7.21 Promotion of Confucian culture	√		√	√	
7.22 Family perspective (Jia ting guan; 家庭观)	√	√		√	
7.23 Integrity principle (Cheng guan; 诚观)	√	√		√	√
7.24 Anti-corruption (Lian guan; 廉观)	√	√		√	
7.25 Within the four seas are brothers (Communication and Cooperation) (Guanxi guan; 关系观)	√	√	√	√	√
7.26 Respectfulness (Gong jing guan; 恭敬观)	√			√	

7.27 Charities (Othman, 2010) (Xing shan guan; 善施观)	√	√	√	√	√
7.28 Benevolence-Love principle (Ren-Ai guan; 仁爱观)	√		√	√	
7.29 Great Harmony principle (Datong guan; 大同观)	√	√		√	
7.30 Bravery (Yong guan; 勇观)					
7.31 Values development based on Confucian principles (Jia Zhi Guan; 价值观)	√		√	√	√
7.32 Compensation and benefits (Aribi, 2011) (Hui Min guan; 惠民观)	√	√	√	√	
7.33 Confucian education and wisdom (Aribi, 2011) (Zhi guan; 智观)	√	√		√	√
7.34 Rituals principle (Li guan; 礼观)	√			√	
7.35 Loyalty principle (Zhong guan; 忠观)	√				
7.36 Forgiveness principle (Shu guan; 恕观)				√	
7.37 Righteousness principle (Yi guan; 义观)	√				
Category H: Corporate Governance Category					
8.1 Board composition					
8.2 Observe law and discipline			√	√	√
8.2 Shareholder communication			√	√	√
8.3 Board responsibility			√		√
8.4 Audit			√		√
8.5 Internal control			√		√
8.6 Leadership management					
8.7 Gender issues					

Source: Content Analysis.

Appendix 6

Table 6

Disclosure Index

Category A: Environmental category (Duff, 2016)
1.1 Recycling (Duff, 2016)
1.2 Pollution (Othman, 2010)
1.3 Material use (Duff, 2016)
1.4 Water consumption (Duff, 2016)
1.5 Carbon emissions (Duff, 2016)
1.6 Environmental Policy (Jose, 2007)
1.7 Audit (Jose, 2007)
1.8 Sustainability (Duff, 2016)
1.9 Environmental education (Othman, 2010)
1.10 Endangered wildlife (Othman, 2010)
1.11 Technology Products (Othman, 2010)
1.12 Environmental investment (Sobhani, 2012)
1.13 Climate change issues (Sobhani, 2012)
1.14 Environment-related conferences
1.15 Observe law and discipline
1.16 Waste treatment (Sobhani, 2012)
1.17 Awards, certifications and qualifications (Duff, 2016)
Category B: Energy category (Duff, 2016)
2.1 Energy saving and conservation (Sobhani, 2012; Duff, 2016)
2.2 Energy-related conferences
2.3 Energy efficiency (Sobhani, 2012)
2.4 Investing in clean and renewable energy (Sobhani, 2012)
2.5 Awards, certifications and qualifications (Duff, 2016)
2.6 Technology products
2.7 Energy audit
2.8 Observe law and discipline
Category C: Client category (Aribi, 2011)
3.1 Safety (Duff, 2016)
3.2 Feedback and Complaints (Duff, 2016)
3.3 Observe law and discipline
3.4 Provision for disabled (Duff, 2016)
3.5 Customer satisfaction (Aribi, 2011)
3.6 Cooperation and partnership (Duff, 2016)
3.7 Insolvency client policy (Aribi, 2011)

3.8 Reach global customers
3.9 Awards, certifications and qualifications (Duff, 2016)
3.10 Client data
3.11 Technology products
3.12 Suppliers (Duff, 2016)
3.13 Client-related conferences
3.14 Gender issues
Category D: Social category (Duff, 2016)
4.1 Network stability and safety
4.2 Employee Volunteerism (Othman, 2010)
4.3 Tax payment
4.4 Anti-corruption (Sobhani, 2012)
4.5 Charities (Aribi, 2011)
4.6 Social-related conferences
4.7 Graduate employment (Othman, 2010)
4.8 Observe law and discipline
4.9 General commitment for societal development (Sobhani, 2012)
4.10 Supporting and financing SMEs (Sobhani, 2012)
4.11 Rural development programmes (Sobhani, 2012)
4.12 Credit facilities for women entrepreneurs (Sobhani, 2012)
4.13 Internship placement for internee students (Sobhani, 2012)
4.14 Technology products
4.15 Awards, certifications and qualifications (Duff, 2016)
4.16 Social education
Category E: Employee category (Duff, 2016)
5.1 Health and Safety (Othman, 2010)
5.2 Diversification
5.3 Recruitment (Duff, 2016)
5.4 Training, education and development (Sobhani, 2012)
5.5 Work place environment (Duff, 2016)
5.6 Equal opportunity (Aribi, 2011; Othman, 2010)
5.7 Gender issues
5.8 Audit
5.9 Observe law and discipline
5.10 Awards, certifications and qualifications (Sobhani, 2012)
5.11 Employee-related conferences
5.12 Compensation and benefits (Othman, 2010)
Category F: Economy category (Sobhani, 2012)
6.1 Capital structure (Sobhani, 2012)

6.2 Payment to capital providers (Sobhani, 2012)
6.3 Dividend policy (Sobhani, 2012)
6.4 Economic-related conferences
6.5 Comparative financial position in previous years (Sobhani, 2012)
6.6 Review of financial performance (Sobhani, 2012)
6.7 State of domestic economy (Sobhani, 2012)
6.8 State of global economy (Sobhani, 2012)
6.9 Awards, certifications and qualifications (Duff, 2016)
6.10 Observe law and discipline
Category G: Corporate Governance Category
7.1 Board composition
7.2 Observe law and discipline
7.3 Shareholder communication
7.4 Board responsibility
7.5 Audit
7.6 Internal control
7.7 Leadership management
Category H: Gentleman`s doctrines (Jun Zi Zhi Dao; 君子之道)
8.1 Man and nature coexist (Tian ren he yi; 天人合一)
8.2 Relationship principle (Guanxi guan; 关系观)
8.3 Charities (Othman, 2010) (Xing shan guan; 善施观)
8.4 Confucian education and wisdom (Aribi, 2011) (Zhi guan; 智观)

Source: Content Analysis.

Appendix 7

Table 7

Interviewee No.	Company A	Gender	Duration in Company A	Working or studying abroad	Duration of interviews
1	Chief Cultural Officer	F	Nearly 20	N	1h
2	Chief Financial Officer	F	21	N	1h 30mins
3	Chief Legal Counsel	M	5	N	1h
4	Senior Manager of Sales Department	F	17	N	2 h
5	Senior Manager of HR department	M	20	N	1 h
6	Junior manager of HR Department	M	5	N	1 h
7	Junior Manager of Securities Sales Department	F	7	N	1 h 20 mins
8	Junior Manager of Technology Department	M	6	N	40 mins
9	Senior Manager of Securities Sales Department	F	19	N	4 h
10	Senior Manager of Finance Department	F	Not known	N	1 h
11	Salesman	F	10+	N	2 h
12	Salesman	F	10+	N	50 mins
13	Salesman	F	20+	N	1 h 20 mins
14	Salesman	F	2	N	1 h
15	Salesman	M	6	N	50 mins
16	Worker of Finance Department	F	5	N	1 h
17	Worker of Securities Sales Department	F	7	N	1 h
18	Local Customer	F		N	50 mins
19	Local Customer	F		N	1h 40 mins
20	Local Customer	M		N	1h 20 mins
21	Local Customer	M		N	1 h
22	Local Customer	F		N	1 h

23	Partner	M		N	2 h 20 mins
24	Partner	M		N	40 mins
25	Partner	M		N	1 h
26	Public Official of Environmental Protection Agency	F		N	1 h 30 mins
27	Public Official of Environmental Protection Agency	F		N	1 h
28	Public Official of Environmental Protection Agency	M		N	1 h
29	Fudan University Scholar	F		N	2 h 10 mins
30	Public Official of Environmental Court	F		N	1 h 10 mins
31	Public Official of Environmental Court	F		N	40 mins
32	Public Official of Environmental Court	M		N	1 h
33	Public Official of Environmental Court	M		N	1 h
34	Public Official of Environmental Court	F		N	1 h
35	Tsinghua University Scholar	F		N	50 mins
36	Fudan University Scholar	F		N	1 h
	Company B	Gender	Duration in Company B	Working or studying abroad	Duration of interviews
37	Junior Manager of Branding Department	F	3	N	1 h
38	Junior Manager of Branding Department	M	1	N	1 h
39	Senior Manage of Branding Department	F	20+	N	5 h
40	Director of President Office	M	10+	N	1 h
41	Junior Manager of President Office	M	6	N	1 h
42	Director of Cffice of the Party Committee	F	21	N	1 h
43	Junior Manager of Office of the Party Committee	F	4	N	1 h

44	Executive Principle of Company B University	M	22	N	1 h 20 mins
45	Director of Academy of Culture	M	22	N	1 h 30 mins
46	Customer	F		N	30 mins
47	Customer	F		N	30 mins
48	Customer	F		N	40 mins
49	Customer	F		N	1 h
50	Junior Manager of Environmental Department	M	1	N	1 h
51	Public Official of Environmental Court	M		N	1 h
52	Public Official of Environmental Court	M		N	1 h
53	Public Official of Environmental Court	M		N	1 h
54	Chief Legal Counsel	M		N	1 h
55	Report Maker	M	25	N	1 h
56	Report Maker	F	11	N	1 h
57	Seller	F	20+	N	30 mins
58	Seller	M	10+	N	30 mins
59	Maintainer	M	16	N	30 mins
60	Workshop Worker	M	10+	N	30 mins

Source: interviews

Appendix 8

Table 8

Examples of Interview Questions
Could you please tell me your understanding of CSR and CSR reports? (All)
Could you please tell me your specific responsibilities with the CSR reports? (Report producers)
Could you please tell me why the company publish CSR reports? (Report producers)
Could you please tell me how you use the CSR reports? (External stakeholders)
Could you please tell me what a Confucian company is, from you point of view? (All)
Could you please tell me why the company claim to be a Confucian company? (Employees and managers)
Could you please tell me your insights of how Confucian teaching influence the CSR reports? (Report producers and managers)
Could you please tell me who your key stakeholders are, and what your relationship means to the company? (Employees and managers)
Could you please tell me the history of CSR reports of the company? (All)
Could you please tell me how the company benefits from published CSR reports? (Employees and managers)

Source: interviews