

ABSTRACT

An Investigation into the Adoption of Corporate Social Responsibility Report in Mainland China

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Over the last 30 or 40 years, there has been a steady increase in concern expressed about, and the information produced by, large organizations in relation to their social and environmental impacts (Gray et al., 1996; Hall 2002). This has arisen for a range of reasons including the growth of corporations in size, power and responsibility change, and corresponding increase in impacts on the societies where organizations are permitted to operate (Gray, 2002b). While in recent years in China calls for the responsibility of organizations with regard to their social and environmental activities have also risen considerably. Under this circumstance, the firms began to “say what they did” through reports. Since March 2006 State Grid Corporation of China published “Corporate Social Responsibility Report of State Grid Corporation of China”, which is the first standard CSR report published by state-owned enterprises in China, more and more corporations published their reports. Until the end of April 2008 there are 58 companies released 87 stand-alone CSR reports on their own websites. However existing CSR literature is basic on the Western countries, there is a relative lack of academic research focusing on CSR report in China.

The aim of this research is to improve understanding of corporate social responsibility (CSR) in mainland China, by critically analysis stand alone reports, which are published in China, including multinational corporations, State-owned enterprises, and private companies. Based on current data collection, content analysis will be adopted.

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