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Corporate social responsibility at the intersection of state and market: CSR interpretation in China

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Abstract

This article explores the interpretation of corporate social responsibility (CSR) in an authoritarian context, with a specific focus on China. Despite surged CSR disclosures by Chinese firms, their understanding and application of CSR often align more with the party-state's policy directives than with international self-regulation standards. By analyzing CSR narratives from various actors, including government agencies, corporations, and third parties, through the lens of institutional logics, this article provides a comprehensive exploration of the influence of authoritarian capitalist institutions on CSR interpretation in China, offering theoretical insights into business and human rights issues within authoritarian state contexts.

KEYWORDS

authoritarian capitalism, authoritarian state, China, corporate social responsibility, institutional logic, institutional theory

1 | INTRODUCTION

Discussion on corporate social responsibility (CSR) has long been presupposed by civil society, academia, and industry in a democratic political environment. CSR is considered generally to be associated with contexts in which “pluralist and accountable government, largely private

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and competitive but regulated markets, an independent judiciary, and an independent civil society capable of holding both government and business accountable” exist (Hofman et al., 2017, p. 645). Although many scholars have expressed the importance of contexts in CSR studies, CSR has inevitably become an “umbrella term” that lacks identifications and definitions of the boundaries for theory building (Bacharach, 1989; Brown et al., 2022; Gond & Crane, 2010; Hirsch & Levin, 1999). Thus, this study focuses on CSR development in an authoritarian capitalist context to answer the call to theorizing through contexts in CSR research from Brown et al. (2022).

As the world's second-largest economy, China's growing emphasis on CSR has attracted considerable attention from academia. China's initiation of marketization and integration into the global market economy during the 1980s brought to the forefront a range of social issues, such as environmental concerns and industrial relations. These concerns were exacerbated by unethical and irresponsible corporate practices that permeated the business environment due to intense competition (Harvey, 1999; Lu, 2009). In response, some Chinese companies adopted CSR strategies in response to the demands of foreign buyers, multinational corporations (MNCs), and government initiatives (Yin & Zhang, 2012).

Since the onset of the 21st century, the Chinese government has actively promoted the development of CSR (Noronha et al., 2013). Consequently, there has been a substantial increase in the number of CSR disclosures made by Chinese companies, owing to policy-driven initiatives. According to the China Stock Market & Accounting Research (CSMAR) database, the quantity of CSR reports published by Chinese listed companies has nearly tripled, rising from 1446 in 2007 to 4247 in 2021. Despite the apparent uptake of CSR disclosures among Chinese companies, the development of CSR in China remains beset by several entrenched misconceptions. On the one hand, scholars have long remarked on the authoritarian features of China's capitalism (Peck & Zhang, 2013), leading many to assume that any CSR in such a context must be purely top-down and largely symbolic. For instance, Hofman et al. (2017, p. 652) describe the notion of CSR in China as an “oxymoron squared,” pointing to the heavy involvement of the Communist Party and the lack of a robust civil society. Similarly, Zhao and Patten (2016) highlight managerial perceptions that CSR reporting is primarily intended to satisfy external scrutiny, whereas Li and Belal (2018) argue that Chinese state-owned enterprises (SOEs) adopt CSR mainly to bolster political legitimacy. Under these assumptions, there is little room for genuine social engagement because power is concentrated in the ruling elite, and pluralistic political activities remain severely restricted.

The CSR discourse adopted by Chinese enterprises diverges from the conventional understanding of CSR. In civil society, academia, and industry, CSR is generally perceived as a form of international self-regulation by private businesses, with a core focus on advancing societal interests (Carroll, 2008). Chinese companies, on the other hand, closely align their CSR practices with policy directives from the party-state, prioritizing the latter over domestic and international public interests (Whelan & Muthuri, 2017). This is particularly evident in the extensive involvement of Chinese companies in government policies under the guise of CSR. Upon reviewing a Chinese company's CSR report, one is likely to encounter a prominent emphasis on recent Chinese government policies, such as COVID-19 epidemic prevention and control, targeted poverty alleviation initiatives, and President Xi Jinping's geostrategic project, the Belt and Road Initiative. However, only a few of these issues are relevant to the mainstream CSR framework, which encompasses concerns related to human rights and environmental protection.

Yet, questions remain about how Chinese firms actually perceive CSR versus how they outwardly present their CSR strategies. Although corporate reports and official disclosures

inevitably reflect the image that companies wish to project, these documents also offer insight into the underlying themes and narratives that inform their approach to social responsibility. In other words, even if these “official” materials cannot fully reveal internal beliefs or motivations, they can still capture crucial elements of how organizations interpret and communicate CSR in an authoritarian context—particularly given China’s unique political and institutional constraints.

Research on China’s CSR development predominantly focuses on the drivers behind Chinese firms’ CSR reporting (Dong et al., 2014; Hofman et al., 2017; Ieng Chu et al., 2013; Kim & Koo, 2022; Li & Belal, 2018; Marquis & Qian, 2014; Patten et al., 2015; Situ et al., 2020; Zeng et al., 2012). These studies have identified three key institutional factors influencing Chinese companies’ CSR disclosure: domestic political institutions, particularly the role of the government (Hofman et al., 2017; Kim & Koo, 2022; Lee et al., 2017; Li & Belal, 2018; Luo et al., 2017; Marquis & Qian, 2014; Rowe & Guthrie, 2010; Situ et al., 2020; Zhao & Patten, 2016); international pressures (Dong et al., 2014; Hofman et al., 2017; Kim & Koo, 2022; Li & Belal, 2018); and civil society expectations (Hofman et al., 2017; Yu & Rowe, 2017; Zhao & Patten, 2016). Additionally, organizational-level factors, such as corporate size, ownership, and sector, also influence CSR disclosure among Chinese companies (Dong et al., 2014; Ieng Chu et al., 2013; Zeng et al., 2012).

Yet there are several shortcomings in the existing literature. First, most empirical work has focused on why and how Chinese firms disclose CSR policies and performance, neglecting the deeper question of how Chinese companies conceive of CSR, that is, the meanings, priorities, and narratives they attach to it. Addressing this conceptual dimension is crucial for dispelling the notion that CSR in authoritarian contexts can only be superficial or coerced from above. Second, extant studies overwhelmingly adopt a company-centric view. They rarely examine multiactor perspectives—including those of government agencies and third parties such as international organizations, NGOs, and quasigovernmental bodies—that may influence CSR norms and interpretations.

Furthermore, China’s institutional environment has shifted notably since Xi assumed power in 2012. On the one hand, a hardened foreign policy and rising economic clout (Sullivan & Wang, 2022) have made the Chinese government more immune to outside criticism. On the other hand, the tightening of civil society and enhanced censorship (Deane, 2021; Tian & Chuang, 2022) suggest that CSR might be used in unanticipated ways—not merely as “window dressing” but also as a strategic response to evolving domestic priorities or as a vehicle for government-endorsed social initiatives.

Hence, although the fundamental authoritarian traits of Chinese capitalism are widely recognized, there remains a clear gap in understanding how CSR is actually being framed and enacted by multiple actors under these conditions. By examining how CSR is thematically articulated across corporate, governmental, and third-party narratives, this study brings new insights into why CSR can exhibit distinctive patterns in an authoritarian context.

To address these gaps, this article adopts an integrated framework by analyzing longitudinal CSR narratives from government agencies, corporations, and third parties (e.g., NGOs and intergovernmental organizations) from the perspective of institutional logics. I emphasize that this approach focuses on understanding how CSR is publicly articulated, rather than delving directly into unfiltered internal views. Nevertheless, these external narratives, shaped by institutional, political, and market imperatives, offer critical insights into corporate interpretations and priorities concerning CSR. It seeks to offer a comprehensive exploration of the influence of authoritarian capitalist institutions on the field of CSR in China. The subsequent

section presents an exploration of the theoretical framework employed in this study, focusing on the pivotal concepts of institutional logics, and elucidating their relevance within the literature on CSR research, particularly in the context of authoritarian states.

2 | INSTITUTIONAL LOGICS IN CSR FIELD AND ITS APPLICATION WITHIN AUTHORITARIAN CAPITALIST CONTEXTS

New institutionalism is an approach in sociology that draws on social constructionism (Berger & Luckmann, 1967) and what some scholars call “the culture turn” in humanities and social sciences, which emphasizes the role of shared meanings, norms, and values in shaping social and organizational life (Friedland & Mohr, 2004). In this perspective, socially validated cultural values, often described as “institutions,” constrain actors (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Scott, 2013). However, new institutionalism has been criticized for neglecting how institutions evolve over time and for concentrating too narrowly on the organizational sphere (Friedland & Alford, 1991).

To address these shortcomings, the concept of institutional logic was introduced. Institutional logics are commonly defined as “socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values, and beliefs” (Thornton et al., 2012, p. 2). These logics provide meaning to the daily activities of individuals and organizations, shape the organization of time and space, and influence the reproduction of their lives and experiences (Thornton et al., 2012; Thornton & Ocasio, 1999, 2008). The “reproduction of their lives and experiences” refers to the way individuals and organizations continuously enact and reinforce these symbols and practices over time, thereby stabilizing social structures. It is worth noting that institutional logics often emerge as outcomes of existing institutional structures, and multiple logics can coexist within a social context simultaneously (Thornton & Ocasio, 2008).

Research on institutional logics has traditionally focused on temporal shifts in the dominant logics, the mechanisms that drive these shifts, and their effects on organizational behavior (Lounsbury et al., 2021). However, in recent years, scholars have increasingly turned their attention to the phenomenon of institutional complexity, that is, the coexistence of multiple logics within a given context, posing challenges for organizations and individuals (Greenwood et al., 2011; Jakob-Sadeh & Zilber, 2019; Ocasio et al., 2017; Toubiana et al., 2017). This complexity can prompt different organizational responses. Some organizations compartmentalize conflicting logics (e.g., creating separate departments), whereas others develop hybrid practices that satisfy multiple demands (Almandoz, 2012; Besharov & Smith, 2014; Dunn & Jones, 2010; Pache & Santos, 2013).

CSR field is a prime example of institutional complexity, as it brings together at least two logics: the market (business) logic and the social (civil society) logic. Companies typically pursue profit maximization (the market logic) and form partnerships with civil society to promote the public good (the social logic) (Ahmadisimab & Chowdhury, 2021; Vogel et al., 2022; Vurro et al., 2010). The market logic prioritizes the economic goals and encourages firms to employ business strategies to maximize shareholder returns (Thornton et al., 2012; Vogel et al., 2022; Vurro et al., 2010; Yin & Jamali, 2021). Meanwhile, the social logic emphasizes autonomy and voluntarism, it is rooted in the idea that businesses should address broader societal needs (Hofman et al., 2017; Vogel et al., 2022; Yin & Jamali, 2021). In democratic settings, this social

logic is often reinforced by active nonprofit organizations and engaged citizens. Nonetheless, scholars also note that the state, via regulations or policy initiatives, shapes the boundaries of CSR (Brammer et al., 2012; Kang & Moon, 2012; Wettstein et al., 2019).

From an institutionalist political economy viewpoint, the political decisions of states significantly influence socioeconomic arrangements (Campbell, 2007; Chang, 2002; Elliott, 1978). Despite CSR has been long considered a voluntary endeavor by private companies to address public concerns, scholars have long pointed out that formal regulation can compel firms to adopt socially responsible practices, especially in democratic contexts (Ramasastry, 2015; Wettstein et al., 2019). Hence, the role of state logic, underpinned by distributive justice and participatory governance, has been explored in the CSR literature (Arena et al., 2018; Jamali et al., 2017; Vogel et al., 2022; Vurro et al., 2010; Yin & Jamali, 2021). Yet, most of these studies focus on democracies or do not fully account for the diversity of political institutions. As Thornton et al. (2012) note, “logic is not indivisible,” implying that each context can produce unique forms or “instantiations” of institutional logics. Consequently, the theorization of authoritarian state logic is needed for studying CSR in authoritarian contexts where political pluralism and participation are constrained.

In authoritarian contexts, state involvement in CSR can vary. Some authoritarian governments show minimal interest or capacity to promote CSR, whereas others vigorously champion CSR initiatives to achieve policy goals or control social outcomes (Maier, 2021; Tilly, 2003, 2007). In either scenario, authoritarian state logic differs from the kind of state logic found in democracies. I use a “categorical element framework,” meaning a conceptual device that breaks down each logic into its essential features (Ahmadisimab & Chowdhury, 2021; Thornton et al., 2012; Vogel et al., 2022; Yin & Jamali, 2021), to compare authoritarian state logic with democratic state logic (see Table 1). In particular, “elite perception,” that is, how political elites interpret social and economic priorities, often guides decision-making in authoritarian regimes, whereas democracies center more on public awareness and citizen participation.

Studies on the political economy of authoritarian states have laid the groundwork for formulating authoritarian state logic. The rapidly emerging concept of “authoritarian capitalism” is used as a contextual concept in this study, which describes an economic system in which the state exercises extensive control over the economy in ways that violate fundamental principles of individual rights and dignity. This occurs when state interventions go beyond lawful regulation, incentivization, or the exercise of legal ownership and instead impose coercive controls

TABLE 1 Ideal types of authoritarian state logic and democratic state logic.

	Authoritarian state	Democratic state
Sources of legitimacy	Identity (foundational myth, ideology, and personalism), procedures, and performance (material welfare and security)	Democratic participation
Sources of authority	Bureaucratic domination for political suppression, some accompanied by ostensible democratic formalities	Bureaucratic domination for legal order/rule of law
Focus of attention	Elites' perception with the core on security of regime and other issues such as economic development	Public awareness
Goal/basis of strategy	Promote elites' interest: regime survival (social control) and development	Promote public good

that restrict individual freedoms and undermine human dignity (Sallai & Schnyder, 2021). Prior to this, many labeled such arrangements as “state capitalism,” a broad term referring to substantial state involvement in economic activities. However, this umbrella term frequently lacks sufficient political nuance (Alami & Dixon, 2020). For example, if we focus only on tools of economic intervention (e.g., regulation and ownership), we could theoretically conflate a democracy with large state holdings, like Norway, and a repressive authoritarian regime, like China. Although I am not aware of any scholar placing these two countries in the same category explicitly, Sallai and Schnyder (2021) explain that an imprecise definition of state capitalism can overlook how political elites capture the state apparatus in authoritarian contexts.

Sallai and Schnyder (2021) thus distinguish regulatory capitalism, state capitalism, and authoritarian capitalism, showing that in authoritarian capitalism, the ruling elite effectively “colonizes” the state and aligns economic policy with its own private, or selectively national, interests. By contrast, in regulatory capitalism or state capitalism, the state retains some autonomy from self-serving elites, is subject to the rule of law, or is bound by other checks and balances. Accordingly, in authoritarian capitalism, the state appears “strong,” but much of that strength is dedicated to empowering political elites rather than pursuing a broad public good. This is reflected in authoritarian state logic, which prioritizes elite interests (through identity, symbolic procedures, and performance) over democratic procedures and public welfare (Von Soest & Grauvogel, 2017). Meanwhile, democratic states emphasize legitimacy through electoral processes and public accountability. Such differences in state autonomy versus elite capture shape how CSR is conceptualized and enacted.

Building on this perspective, my paper examines how multiple logics—authoritarian state logic, market logic, and civil society logic—coexist in a form of institutional complexity. China serves as an illustrative case of how an authoritarian state influences CSR’s meaning and practice, ultimately creating a hybrid institutional environment. This analysis helps clarify why the interpretation of CSR in authoritarian contexts may diverge substantially from CSR in democratic contexts.

3 | CONTEXT: AUTHORITARIAN CAPITALISM AND CSR DEVELOPMENT IN CHINA

China’s political economy and its transformation have been under analysis for a significant period since China embraced the market economy in the 1980s. Scholars have been seeking frameworks that accurately describe China’s current situation, rather than merely applying the concept of state capitalism. Several recent publications have offered novel perspectives. For instance, “party-state capitalism” (Pearson et al., 2021) distinguishes China’s political economy from state capitalism by emphasizing the Chinese Communist Party’s (CCP) control over private capital. Another concept, “CCP Inc.” (Blanchette, 2020), highlights the CCP’s authoritarian control over the national economy by examining the expansion of state and party involvement in all kinds of firms, including public, private, and hybrid-ownership ones. Although these works help move beyond the classical concept of state capitalism in the analysis of China, their focus on China risks an overemphasis on the nation’s specificity. This focus not only risks cultural relativism but also limits the generalizability of their concepts to other authoritarian contexts.

Concurrently, the concept of authoritarian capitalism has gained prominence in analyses of Chinese economic phenomena (Chen, 2022; Gruin, 2019; Hofman et al., 2017; Petry, 2020; Situ

et al., 2020; Witt & Redding, 2014). The CCP has controlled the Chinese economy through a communalization movement since the 1950s. Despite the partial and gradual adoption of the market economy and rule of law following the market reforms of the 1980s, the core features of the authoritarian system have largely been maintained. Politically, the one-party system continues to dominate, whereas economically, SOEs retain dominant positions in key sectors, often enjoying monopolistic or oligopolistic status at national or regional levels.

Furthermore, Xi's rise to power in 2012 saw a strengthening of centralization in political, economic, and ideological spheres. This resulted in a capture of state apparatus by the party through a centralization that merged the party organization with the government agency. In 2018, the Party's Central Committee published a decision on deepening the reform of the party and state institutions, which ended the attempted separation of party and government since the 1980s reforms. This move ensured that the political line, that is, the security of the party regime, became the overriding principle of governance in SOEs and extended to the private sector.

Although some autonomy exists within the private sector during a period of fairly uncontrolled private sector development after the market reform (Dickson, 2007), the sector's activities have garnered increasing attention from the party-state under Xi's leadership. This led to policies aimed at setting up party committees in private enterprises after 2012 (Han, 2015; Zhang et al., 2021).

Certain studies have delved into the intricate fabric of China's political economy from an institutional perspective, with Naughton and Tsai (2015) identifying a blend of top-down state coordination with bottom-up market competition. It challenges the conventional perception of China's state capitalism as being dominated by state command and control over economic participants and showcases a nuanced hybrid institutional system. This is widely accepted as a unique facet of China's political economy (McNally, 2015; Petry, 2020; Sum, 2019). However, despite acknowledging institutional complexity, previous analyses often default to the premise of a singular prevailing institutional logic. This oversimplified dichotomy, as exemplified by Petry's (2020) opposition of Chinese state capitalism to neoliberal logic, fails to fully capture the realities of China's market economy where neoliberalism plays a significant role (Duckett, 2020; Harvey, 2005). This raises a need for analytical frameworks that more accurately reflect the coexistence and interplay of multiple institutional logics within China's political economy.

CSR was introduced to China as a practical tool to manage domestic and international pressure. The rapid economic growth following the market reform was marred by unscrupulous business practices because of intense market pressures and inadequate formal institutions (Harvey, 1999; Lu, 2009). As China prepared to join the WTO in the late 1990s, an increasing number of foreign buyers and MNCs entered China, demanding compliance with standards in areas such as labor relations, product quality, and environmental protection (Zu & Song, 2009).

This international influence, along with the government's own initiatives to achieve a "harmonious society," promoted the concept of CSR as a tool for developing foreign trade while maintaining social stability (Moon & Shen, 2010; See, 2009). Following a 2005 amendment to the Company Law, CSR was codified as a legal obligation, leading to mandatory CSR reporting by listed companies by 2008.

In an authoritarian capitalist system like China, the state's capacity to intervene in the economy plays a crucial role in the spread of CSR. Large SOEs, directly controlled by the central government, were the first to be required to develop and implement CSR strategies (State Council, 2008). Studies suggest that SOEs tend to be more socially active because of their close political ties to the party-state (Ervits, 2021; Li et al., 2016; Li et al., 2022; Zheng et al., 2014). As the Party Committee's leadership of SOEs strengthened, the control of the party-state over SOEs

further increased (Beck & Brødsgaard, 2022; Liu & Zhang, 2019; Zhang, 2019). Some argue that this might foster sustainable development by relieving short-term profit pressures and facilitating the achievement of long-term strategic goals (Beck & Brødsgaard, 2022). However, this assertion requires more research, as it is broad in nature and does not address any core CSR issues such as labor rights.

Similarly, the increasing control of the party-state over private companies has inevitably impacted corporate strategies, including CSR. Some research indicates this has contributed to the CSR performance of private companies, particularly regarding charitable donations (Zhang et al., 2021) and environmental protection (Zhou et al., 2021). Yet again, a more nuanced discussion of diverse CSR issues is required.

Finally, international actors such as EU countries and the UN have played an important role in the early awareness and promotion of CSR in China. Through projects and memoranda of understanding (e.g., the Sino-German Project on Sustainable Trade Development and Corporate Behavior [2007–2014], the Sino-Swedish CSR Cooperation Project [2007–2017], and the Sino-Dutch CSR Project [2008–2016]), experiences from EU countries have been shared with Chinese governmental agencies and enterprises. Furthermore, policy initiatives by the UN and the OECD have considerably impacted the Chinese business community while facilitating a global diffusion of neoliberalism in the context of CSR.

4 | METHOD

Methodologically, two main streams dominate the existing literature. The first stream employs quantitative, hypothesis-testing approaches to examine factors that influence CSR reporting by Chinese firms. For instance, Dong et al. (2014) used a large-scale dataset of Chinese mining and minerals companies to measure the effect of stakeholder salience on CSR disclosure, whereas Kim and Koo (2022) analyzed time-series data to test how institutional pressures shape reporting practices among publicly listed firms. Other quantitative studies (Ieng Chu et al., 2013; Luo et al., 2017; Marquis & Qian, 2014; Patten et al., 2015; Situ et al., 2020; Zeng et al., 2012) focus on correlating firm-level features, such as ownership structure, industry type, or political connections, with the likelihood, frequency, or quality of CSR disclosures.

The second stream deploys qualitative, in-depth methods such as interviews and case studies to investigate why and how CSR emerges at the firm level. For example, Li and Belal (2018) conducted detailed case analyses of a Chinese SOE to explore how political interests shape CSR narratives, and Zhao and Patten (2016) used interviews to reveal managerial perceptions of CSR's role in enhancing corporate legitimacy. Similarly, Parsa et al. (2021) employed a multi-case study approach to understand how internal and external dynamics drive CSR adoption among Chinese businesses.

Despite this breadth, both streams tend to concentrate on the corporate perspective, offering limited insight into how other key actors—such as government agencies, NGOs, and intergovernmental organizations—conceptualize and influence CSR. As a result, these studies often overlook the broader institutional context in which CSR takes shape. Moreover, although many quantitative analyses capture the drivers of CSR disclosure, they pay relatively little attention to the actual substance of what firms disclose, sometimes risking an endorsement of “window dressing” or greenwashing. Even qualitative case studies, while illuminating firms' motives and processes, have typically centered on the drivers of CSR in China rather than fully exploring the conceptual narratives surrounding CSR, especially from noncorporate actors' perspectives.

As such, a more nuanced analysis would involve examining three main actors in China's CSR field: the government, businesses, and third parties. A holistic understanding of their roles and perspectives would contribute to a more comprehensive view of CSR construction and interpretation in China. This study thus focuses on the content of CSR disclosures from various actors. The first section of the analysis is on the government's interpretation of CSR. To conduct a holistic review of the Chinese government's narrative interpreting CSR, I compiled all 281 legal and policy documents from 1983 to 2023 issued by central government agencies that mention the "social responsibility" of business organizations in the texts. Those documents contain mainly three types—party regulations and policies (160), state council regulations and policies (107), and legal documents (14)—issued by five types of authorities—Central Committee of CCP (CCCCP), State Council, functional departments of CCCCCP, functional departments of State Council, and National People Congress (NPC). The content of the documents is analyzed by summarizing the thematic topics when mentioning the social responsibility of the corporate.

In the second section of the analysis, a similar approach was applied to 310 CSR reports issued between 2007 and 2020 by 35 large Chinese companies. These companies were selected based on their inclusion in the Fortune China 500 and their significant market share or strategic importance in key sectors such as energy, finance, and telecommunications. The selection prioritized firms that have issued multiple CSR reports over time, ensuring a sufficient temporal depth for analysis. Although not every company published CSR reports annually throughout the entire period—particularly in the early years following 2007, when CSR reporting first became institutionalized in China—the majority have since adopted regular CSR disclosure practices.

These reports provide important insights into how Chinese companies frame their CSR strategies and practices. Yet it is worth noting that they do not represent the real practice of Chinese companies but rather serve as a means of gaining legitimacy to demonstrate what companies want to show to their key stakeholders. Nevertheless, the information these reports contain provides preliminary empirical evidence on the characteristics and processes of CSR development in an authoritarian capitalist context. Textual contents of the reports were collated according to the year to summarize the thematic framework of Chinese companies' CSR strategy and practice in the current year including the major themes that emerged in the contents as well as the more specific themes in major sections such as national policy and employee. Then, stakeholder frameworks that were used to identify the sources of legitimacy sought by companies and had been considered one of the essential parts in CSR disclosure nowadays (O'Riordan & Fairbrass, 2014) were collated and summarized.

The third section of analysis focuses on analyzing the major CSR standard documents issued by international organizations and Chinese government-organized nongovernment organizations (GONGOs) cited by the corporate in the sample to demonstrate how the narratives from the third parties in the CSR field reflect the changing feature of institutional logics, particularly the changing role of the civil society logic under the influenced of the authoritarian context.

5 | STATE NARRATIVES OF CSR UNDER THE AUTHORITARIAN STATE LOGIC

The utilization of CSR by Chinese government agencies has witnessed significant growth since the early 2000s. Prior to that period, sparse mentions of CSR primarily focused on the ideological dimension, specifically the control of violations against CCP ideology within the cultural

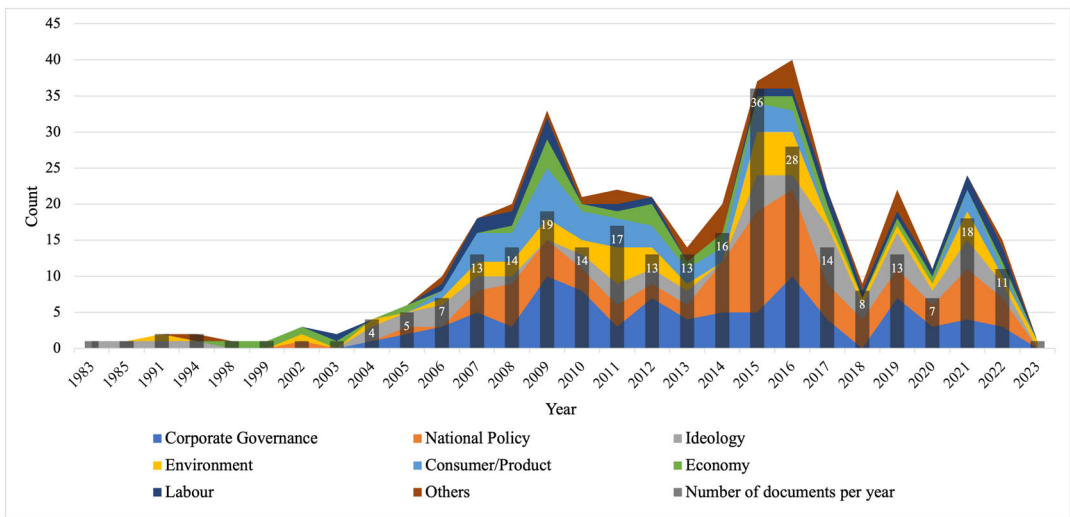


FIGURE 1 Yearly distribution of state policies' themes.

and media industries following market reforms. Additionally, economic and employment issues were addressed, such as urging companies to handle unemployment properly during government-promoted layoffs in SOEs in the late 1990s. Subsequently, there was a notable increase in the number of documents related to CSR, encompassing a broader range of topics.

Figure 1 illustrates the diverse themes present in these documents, including corporate governance, national objectives, ideology, environment, consumer/products, economy, and labor. Among these themes, corporate governance, national objectives, and ideology received the highest frequency of mentions, followed by environment and consumer/products. Conversely, the least mentioned themes were economy, labor, and others (e.g., disability and child welfare). It is important to acknowledge that these themes are not mutually exclusive within a single document, and multiple themes may be addressed simultaneously. It is important to note that a single document can reference multiple themes, so these categories are not mutually exclusive. The stacked areas in Figure 1 capture the cumulative count of themes per year.

The analysis of the documents reveals the construction and interpretation of CSR by the state regime under the influence of authoritarian state logic. In this context, CSR is constructed and perceived as a means of promoting social control and gaining legitimacy. A notable illustration of this is found in policy documents on ideology, where the primary social responsibility of companies in the cultural and media industries is seen as maintaining the dominance of the CCP in the ideological sphere. Fulfilling CSR is therefore understood as not promoting cultural content that contradicts the dominant ideology propagated by the state.

Additionally, the documents highlight the encouragement for companies, including both SOEs and the private sector, to proactively respond to state-driven policies. These documents emphasize the entrepreneurs' sense of state-centric social responsibility and aim to strengthen control over both the public and private sectors. The discussion of CSR from a corporate governance perspective in certain documents also emphasizes the objective of social control. These documents focus on corporate system reforms, including the establishment of modern enterprise systems, social responsibility reporting systems, and standardized management mechanisms. However, fulfilling political responsibilities and adhering to the correct political

TABLE 2 State policies' themes by issuing authority.

Theme	General	CCCCP	CCCCP & state council	State council	NPC
Corporate governance*	30.96% (87)	38.89% (7)	23.81% (15)	25.47% (27)	64.29% (9)
National policy*	30.60% (88)	11.11% (2)	53.97% (34)	30.19% (32)	14.29% (2)
Ideology*	18.86% (53)	72.22% (13)	22.22% (14)	7.55% (8)	7.14% (1)
Environment	15.66% (46)	0.00% (0)	15.87% (10)	19.81% (21)	0.00% (0)
Consumer/product*	14.95% (42)	0.00% (0)	1.59% (1)	22.64% (24)	28.57% (4)
Economy	9.25% (26)	11.11% (2)	6.35% (4)	13.21% (14)	0.00% (0)
Others	8.19% (22)	11.11% (2)	3.17% (3)	8.49% (9)	7.14% (1)
Labor	7.83% (23)	11.11% (2)	4.76% (2)	8.49% (9)	7.14% (1)
Total	281	18	63	106	15

Note: Percentages and counts indicate the proportion of each authority's documents (column) that reference a particular theme. A single document can appear under more than one theme, so columns can exceed 100%. Bold or larger percentages highlight the authority with the highest share in each row, indicating the strongest thematic emphasis.

direction are often presented as prerequisites for these reforms, ensuring the stability of the CCP's ruling environment.

Although some policy documents briefly mention other universal CSR issues such as the environment, consumers and products, the economy, and labor, the proportion of coverage is relatively low. Labor issues, in particular, account for less than 8% of the documents analyzed.

The multiplicity of themes related to CSR in the Chinese government's narrative appears to be comparable with that of other countries, albeit with some nuanced differences. However, it is important to note that the influence of authoritarian state logic is not the sole factor shaping these narratives. Further analysis of the issuing bodies reveals the narrative mechanisms through which the authoritarian state constructs CSR. The party-state system, where the party organization captures the government apparatus, influences the thematic narratives adopted by the CCP in its external discourse on CSR.

Table 2 reveals significant differences in the thematic coverage of CSR-related policy documents across the four types of primary issuing authorities: CCCCCP, CCCCCP and State Council, State Council, and NPC. Because multiple themes can appear in a single document, the figures shown in Table 2 may exceed 100% in each column.

Several noteworthy figures stand out. First, 72% of the documents from the CCCCCP refer to ideology, illustrating the power core's emphasis on maintaining ideological legitimacy. A key example can be found in a 2020 policy notice from the CCCCCP, "Opinions on Strengthening the United Front Work of the Private Economy in the New Era." This document exhorts private entrepreneurs to embrace "correct views on the nation, the rule of law, enterprise, and wealth" and to exemplify patriotism, social responsibility, and loyalty to the party's strategic goals. Emphasizing "love for the country and devotion to work" and calling for entrepreneurs to "adhere to correct political direction," it effectively positions private business interests as subordinate to broader party-led ideological imperatives.

By contrast, 54% of the joint issuances by the CCCCCP and State Council highlight national policies, reflecting their combined role in mobilizing enterprises behind strategic initiatives. Such policies often include poverty alleviation, science and technology innovation, fertility

optimization, and SOE reforms, all considered essential for social stability and economic development. Meanwhile, the NPC devotes substantial attention, 64% of its relevant documents, to corporate governance, aligning with its legislative authority over business regulations and enterprise laws. In addition, the State Council's focus on consumer and product topics (23% of its documents) and the NPC's similar attention to consumer issues (29%) underscore their administrative and legislative responsibilities for safeguarding public welfare.

The data underscore how the CCP's power core (the CCCCCP) places special emphasis on ideology, whereas joint issuances from the CCCCCP and State Council mainly mobilize enterprises to respond to national policy goals. Such policies reflect the high-level directives that the CCP deems critical for social stability and economic development.

In turn, the NPC, as China's nominal legislature, concentrates significantly on corporate governance, an expected outcome of its responsibility for issuing regulatory laws related to enterprise operations. Meanwhile, both the State Council and the NPC address consumer and product concerns in their respective documents, whereas higher level issuances from the CCCCCP or jointly with the State Council include relatively fewer references to these livelihood issues. This pattern aligns with the State Council's and NPC's roles as the executive and legislative organs tasked with overseeing domestic economic regulation and public welfare.

Overall, the construction and interpretation of CSR in Chinese government policy documents illustrate a distinct authoritarian state logic, reinforced by the party-state system. Although ideological legitimacy is prominent in CCCCCP documents, market-oriented concerns such as corporate governance (modern management reforms) do appear in NPC policies, indicating that economic efficiency and managerial professionalism remain important. Furthermore, the logic of civil society, notably labor rights, receives less attention, revealing a weaker influence of grassroots-driven advocacy in government-led CSR.

6 | AUTHORITARIAN STATE AND MARKET-DRIVEN LOCALIZATION OF CORPORATE NARRATIVES

Before delving into the CSR narratives of Chinese corporations, it is useful to outline three widely recognized global CSR frameworks that have informed international standards: the Global Reporting Initiative (GRI), ISO 26000, and the United Nations Global Compact (UNGC). Although they are all voluntary, these frameworks vary in their scope and emphasis. The GRI (launched in 2000) offers detailed guidelines for sustainability reporting, whereas ISO 26000 (published in 2010) provides broad organizational guidance on social responsibility. The UNGC (initiated in 2000) is a policy platform, asking companies to commit to 10 universal principles and report their progress annually.

Despite these structural differences, the three frameworks share a set of core themes, environment, society, economy, consumer, governance, and community, reflecting both market-oriented priorities (e.g., governance and economic performance) and civil society concerns (e.g., social issues and environmental protection). Their voluntary nature largely reflects the influence of neoliberal logic, where corporations adopt these standards according to pressures from financial markets, investors, and advocacy groups seeking to enhance competitiveness and public accountability.

As China continues integrating into the global marketplace, these international CSR narratives (Pope & Lim, 2020) have inevitably shaped Chinese corporate reporting. The result is a significant overlap between the thematic structure of Chinese companies' CSR reports and the

global framework, an alignment evident in the data presented in Table 3, which illustrates the thematic structures of Chinese companies' CSR reports from 2007 to 2020. Together, these findings illustrate how external pressures, combined with domestic institutional logics, steer the focus of Chinese corporations' CSR disclosures and highlight the dynamic interplay between authoritarian state imperatives and market-driven demands.

By 2020, the Chinese companies in the sample essentially developed a thematic structure revolving around seven core topics: employees, environment, governance, customers, performance, community service, and national policy. Most of these themes align with the primary content of the global framework, with the exception of national policy.

Even though Chinese corporate reporting appears to be guided by market logic, the content of Chinese CSR reporting is heavily influenced by state policy (Wang, 2022). Emphasizing their compliance with the state and its regulations is paramount in the CSR narratives of Chinese corporations. As indicated in Table 3, nearly every company has disclosed in their CSR reports the initiatives they have implemented in accordance with various state policies in recent years. It is consistent with the phenomenon that the Chinese government appears as the most important stakeholder in most of the stakeholder framework of Chinese corporations, whereas civil society entities such as the public, NGOs, and media are not frequently considered.

Table 4 shows the Top 10 most frequently disclosed policy themes in Chinese companies' CSR reports from 2007 to 2020, within the national policy section. This reveals three distinctive characteristics. First, Chinese companies widely addressed four categories of national policies in their CSR reports: poverty alleviation and rural policy, economic policy, disaster management, and national events. Second, the selection of policies that Chinese companies responded to demonstrated political sensitivity. These companies prioritized the most recent significant government policies, especially those introduced by the central government, in their reporting. For instance, most companies highlighted their contributions to the Beijing Olympics in their 2008 reports. In 2015, when the Targeted Poverty Alleviation policy was introduced, most companies documented their responses and participation in activities encouraged by the policy. Furthermore, nearly all company reports for 2019 and 2020 disclosed their efforts in assisting the government with coronavirus outbreak prevention. Third, trends in corporate engagement with national policy appear to align well with changes in the centralization and stability of political power in China. A considerably lower percentage of reports from 2011 to 2013 included state policy-related components. This period was marked by a leadership transition in China, and Xi's power, as the newly appointed leader, had not yet reached its current levels of centralization and stability. However, post-2014, as the centralization of political power peaked, there was a rise in Chinese companies disclosing national policies. Almost every company in the sample reported national policy-related content after 2016.

Inevitably, Chinese companies' CSR narratives are shaped by multiple institutional logics, where both authoritarian state and market logics exert considerable influence. This context often leads to a deprioritization of human rights issues, particularly labor rights, in corporate disclosures. In line with the framework proposed by Rathert (2016), one can distinguish between standard-based CSR and rights-based CSR. Standard-based CSR policies primarily set minimum thresholds, for instance, the signing of labor contracts, offering basic insurance, or conducting employee training, without granting employees meaningful leverage in corporate decision-making. Examples include basic workplace safety measures, which can theoretically be viewed as worker rights, but in practice often function as employer-defined standards that do not allow worker negotiations over safety protocols.

TABLE 3 Major themes of Chinese CSR reports (2007–2020).

Year	Employee	Environment	Governance	Customer	Economic performance	Community service	National policy
2007	100%	100%	100%	100%	100%	38%	88%
2008	100%	100%	94%	94%	75%	38%	100%
2009	100%	100%	94%	94%	88%	47%	82%
2010	100%	100%	89%	95%	100%	53%	84%
2011	100%	100%	90%	85%	95%	40%	55%
2012	100%	100%	89%	95%	95%	47%	79%
2013	100%	100%	95%	85%	100%	55%	75%
2014	100%	100%	90%	90%	90%	67%	90%
2015	100%	100%	100%	91%	100%	64%	86%
2016	100%	100%	96%	100%	100%	63%	93%
2017	100%	100%	93%	100%	100%	79%	97%
2018	100%	100%	93%	93%	100%	67%	97%
2019	100%	97%	97%	94%	97%	75%	94%
2020	97%	97%	93%	83%	87%	77%	97%

TABLE 4 Top 10 national policy issues in reports (2007–2020).

2007	2008	2009	2010	2011	2012	2013							
TRI	75%	DR	100%	DR	82%	DR	89%	PA	50%	PA	58%	DR	60%
SME	75%	PA	88%	PA	65%	PA	63%	TRI	50%	TRI	53%	PA	50%
PA	63%	BO	69%	SME	53%	SE	58%	ET	50%	ET	47%	ET	45%
DR	38%	SME	44%	TRI	47%	SME	53%	SME	45%	SME	47%	TRI	45%
-	CEI	44%	CEI	41%	GGP	47%	DR	45%	GGP	47%	GGP	45%	
-	TRI	38%	ET	35%	TRI	42%	GGP	40%	HS	37%	SME	40%	
-	HS	25%	GGP	18%	ET	37%	HS	30%	DR	32%	HS	40%	
-	-		HS	12%	HS	37%	CEI	25%	IA	26%	CEI	30%	
-	-		SE	12%	CEI	26%	IA	15%	CEI	21%	IA	20%	
-	-		PEE	6%	PEE	5%	XE	5%	SM	5%	SM	5%	
2014	2015	2016	2017	2018	2019	2020							
DR	67%	TPA	73%	TPA	81%	TPA	97%	TPA	93%	TPA	94%	CE	97%
ET	67%	ET	64%	ET	67%	ET	76%	BRI	60%	CE	72%	TPA	93%
TRI	62%	BRI	55%	BRI	59%	BRI	69%	ET	57%	ET	63%	ET	63%
SME	52%	SME	50%	TRI	52%	SME	45%	PC	47%	BRI	59%	BRI	43%
PA	52%	PEE	50%	SME	44%	TRI	41%	SME	43%	SME	34%	SME	37%
CEI	48%	TRI	45%	PEE	41%	PEE	38%	TRI	43%	TRI	28%	TRI	30%
NU	43%	NU	41%	IA	22%	IA	31%	PEE	23%	NDC	28%	DR	17%
HS	43%	DR	32%	DR	19%	CEI	21%	IA	20%	CEI	22%	HS	10%
GGP	33%	CEI	32%	HS	19%	DR	21%	CEI	20%	PC	19%	PEE	7%
BRI	29%	IA	32%	NU	15%	HS	17%	HS	17%	IA	19%	NU	3%

Note: Policies mentioned by more than half of the companies each year are bolded. Please refer to Appendix 2 for the full name of the abbreviation.

Conversely, rights-based CSR involves empowering stakeholders, particularly employees, to negotiate with corporate decision-makers and thus limit managerial autonomy. This entails, for example, the right to form or join trade unions with genuine bargaining power or to hold employers accountable for discriminatory hiring practices. Figure 2 summarizes the five most common labor-related themes in Chinese companies' reports: employee training and development, labor contract and insurance, employee safety and health, gender equality or women's rights, and trade unions. Drawing on Rathert's conceptual distinction, I group the first three (training, contracts, and safety) under "standard-based" CSR because they typically set employer-defined minimum conditions, whereas "gender equality/women's rights" and "trade unions" denote "rights-based" CSR. However, it is important to note that these categories can overlap in practice. For instance, although women's rights or gender equality policies may not automatically create genuine bargaining power for job applicants, these policies conceptually suggest a framework in which female workers could hold employers accountable, if effective grievance or negotiation mechanisms were in place.

According to Figure 2, standard-based themes are reported more frequently than rights-based themes, implying that most firms emphasize employer-driven measures rather than

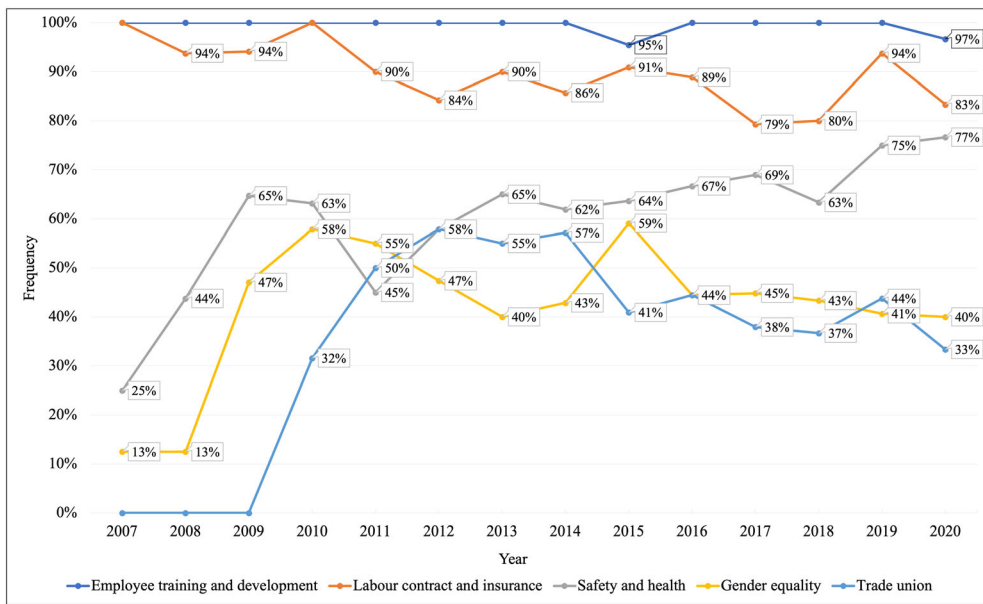


FIGURE 2 Five most common themes in the employee section (2007–2020).

stakeholder-empowering structures. Indeed, labor contracts and safety protocols appear in well over half of the reports, whereas fewer than half mention trade unions or gender equality in most years. Since 2007, over half the companies have reported on standard-based themes, with more than three-quarters reporting on topics of training and contracts in most years. On the other hand, rights-based themes are reported less frequently, with no more than half of the companies reporting on topics of women's rights and trade unions in most years. There was an exception in 2010, 2011, and 2015 when over half the companies reported on women's rights-related content, although there has been a slow declining trend in recent years. Likewise, reports on trade union-related content peaked between 2011 and 2014, with a general downward trajectory thereafter. This pattern aligns with China's broader authoritarian capitalist institutional structure, characterized by inadequate legal protection for labor rights (Howell & Pringle, 2019) and the nonratification of certain fundamental International Labor Organization conventions (MacBean, 2022). Coupled with a neoliberal market logic that prizes performance over social rights, Chinese firms face no inherent requirement to cede decision-making authority to workers. Hence, although corporate reports often feature standard-based labor policies, truly rights-based CSR remains underrepresented and, where it exists, may lack robust enforcement.

7 | THE EROSION OF CIVIL SOCIETY LOGIC IN THIRD-PARTY CSR NARRATIVES

As previously noted, the domain of CSR includes not only corporations and governments but also key third parties that play an integral role in shaping and propagating CSR norms at both international and national levels. In this study, I examine the CSR standards, primarily developed by third parties, that are referenced by Chinese companies, particularly concentrating on

the inherent logics exhibited in these standards. These normative documents represent not only the international consensus across various sectors but also encapsulate localized interpretations of relevant concepts within specific institutional contexts. Table 5 offers a summary of the standard documents cited in the sample reports.

The standards and regulatory documents can be categorized based on two dimensions: region and issuing body. In terms of regional origin, the standards cited in the reports of Chinese companies come from domestic, Hong Kong financial markets, and international sources. The issuing entities for these standards consist of Chinese government bodies, GONGOs, and Hong Kong financial market entities, as well as international NGOs and the United Nations.

Predominantly, the standard documents referred to by large Chinese companies are provided by entities with strong connections to the Chinese government. Besides a few laws that only superficially address CSR, most domestic standards are issued by GONGOs, known as public service units or “*shiye danwei*.” These public service units, which emerged during the transition from a planned economy, often mimic NGOs but are under direct or indirect government control, playing significant roles in various public sectors like education, research, culture, health, sports, and media. Although it is widely recognized that GONGOs are state-controlled, their semiautonomous form allows the government to frame policies through seemingly pluralistic channels. This indirect mode of governance can mitigate the appearance of top-down control, helping the authoritarian regime project a more consultative and responsive image in the neoliberal context, thereby easing the symbolic burden of direct legitimacy acquisition.

This pattern is also evident in CSR standards development. For example, the Standardization Administration of China (SAC) is a government entity under the State Administration for Market Regulation within the State Council. It operates as an autonomous organization and is responsible for national-level standards development and representing China in international standardization organizations. The intertwining of CSR standards with authoritarian logic raises concerns about their efficacy in promoting companies' operations in the public interest. A comparison of Chinese national standards (GB) and international standards from the International Organization for Standardization (ISO) reveals that the GB standards omit provisions related to state's responsibility for human rights protection, such as freedom of association, assembly, and the prohibition of torture.

Externally referred standards by Chinese companies can be broadly grouped into two. The first includes documents issued by financial market-related organizations, such as International Integrated Reporting. The second comprises policy initiatives by the United Nations like the Sustainable Development Goals. The commonality between these documents is their neoliberal and voluntary nature. CSR's rise in contemporary society is widely acknowledged to reinforce neoliberal values rather than oppose them. CSR initiatives serve to legitimize corporations in capitalism's global expansion, imbuing them with a moral facade while fortifying institutionalized social solidarity. International organizations and financial market institutions have played a critical role in institutionalizing and globally disseminating CSR, aligning moral considerations with corporate profit-driven nature. They provide companies, particularly MNCs listed on stock exchanges, with templates for CSR policies via nonbinding regulatory documents. This trend is also visible in CSR adoption in China, with regulatory documents by financial market institutions, like stock market exchanges, facilitating the integration of CSR into Chinese companies' governance and operations.

In conclusion, third-party CSR narratives highlight the dominance of authoritarian state logic and market logic, with the diminishing influence of civil society logic within an

TABLE 5 Standard documents cited in CSR reports (2007–2020).

Name	Year	Issuing body
Mainland China		Government
Law of the People's Republic of China on Commercial Banks (revision)	2003	NPC
Company Law of the People's Republic of China (revision)	2005	NPC
Securities Law of the People's Republic of China (revision)	2005	NPC
Guidelines for Central Enterprises to Fulfil Social Responsibility	2007	SASAC
		Public service unit
Shenzhen Stock Exchange Social Responsibility Instructions to Listed Companies	2006	SZSE
Opinions on Strengthening Social Responsibility of Banking Financial Institutions	2007	CBRC
Notice on Strengthening Listed Companies' Assumption of Social Responsibility and the Guidelines on Listed Companies' Environmental Information Disclosure	2008	SSE
Guidelines on Listed Companies' Environmental Information Disclosure	2008	SSE
Guidelines for the Preparation of Reports on Corporate Social Responsibility	2008	SSE
Social Responsibility Guidelines for Chinese Industrial Enterprises and Industrial Associations (CSR Guidelines for Chinese Industrial Enterprises)	2008	CFIE
Guidelines on Corporate Social Responsibility Reporting for Chinese Enterprises (CASS-CSR)	2009	CASS
Guidelines on the Corporate Social Responsibility of Banking Institutions of China	2009	CBA
Guidelines on Disclosure of Environmental, Social and Corporate Governance Information by Listed Companies (Draft for Comments)	2010	CSRC
Corporate Social Responsibility Guidelines of Real Estate Enterprises in Guangdong Province	2011	GREA
Social Responsibility Guidelines for Industrial Enterprises in Anhui Province	2013	AFIE
GB/T 36000-2015 (Guidance on social responsibility)	2015	SAC
Notice on Improving Information Disclosure of Listed Companies' Fulfilment of Social Responsibility for Poverty Alleviation	2016	CSRC
SJ/T16000-2016 (A Guide to Social Responsibility in the Electronic Information Industry)	2016	CESA
Standards for the Contents and Formats of Information Disclosure by Companies Offering Securities to the Public No. 2—Contents and Formats of Annual Reports	2017	CSRC
Guide on the Implementation of Social Responsibility for Third Party E-Commerce Trading Platform Industry (Draft for Comments)	2019	SAC
Guidance on Environmental Information Disclosure for Financial Institutions (for Trial Implementation)	2020	PBC
Hong Kong		
Environmental, Social and Governance Reporting Guide	2012	HKEX
CSR Survey Report of Hang Seng Index Constituent Companies	2012	OHK
Global		NGO/firm
SA8000	1989	SAI
AA1000 AccountAbility Principles	1999	AA
Global Reporting Initiative Reporting Guidelines	2000	GRI

TABLE 5 (Continued)

Name	Year	Issuing body
International Financial Reporting Standards	2001	IASB
Equator Principles	2003	EPFI
Electronic Industry Code of Conduct	2004	EICC
ISO 26000:2010 Guidance on Social Responsibility	2010	IOS
Sustainability Accounting Standards	2011	SASB
International Integrated Reporting	2013	IIRC
		International organization
Global Compact	1999	UN
Principles for Responsible Banking	2006	UN
Sustainable Development Goals	2015	UN

authoritarian context. Traditionally, the formation of international CSR norms has been seen as an outcome of civil society's efforts to hold MNCs' accountable. However, within authoritarian contexts, the logic of civil society's pursuit of public good is undermined by the prevailing authoritarian state logic and neoliberal market logic.

8 | DISCUSSION AND CONCLUSION

This article explores the construction and interpretation of CSR within an authoritarian context, specifically focusing on the case of China. The analysis investigates the interplay of institutional logics among multiple actors, including government agencies, corporations, and third parties such as GONGOs and international organizations. CSR in China reflects the interaction between predominant authoritarian state logic, neoliberal market logic, and the weakening of civil society logic within an authoritarian capitalist framework. The findings provide initial evidence for the conceptualization of authoritarian capitalist CSR, characterized by two key features.

First, the state assumes a dominant role as the primary stakeholder in CSR activities. Ruling elites employ the concept of CSR to signal political expectations to entrepreneurs, who, in turn, utilize CSR reporting to demonstrate compliance with state policies. Chinese companies prioritize the development and reporting of CSR programs aligned with party-state policies alongside the global CSR framework even certain themes of the policies, for example, preparations for the Beijing Olympics and the Belt and Road project, are not directly related to social responsibility. Second, the involvement of vulnerable stakeholders and the incorporation of human rights-based topics in CSR practices by business organizations are marginalized. This is attributed to the combined influence of authoritarian state logic and market logic and the erosion of civil society logic. Chinese companies adopt standard-based CSR strategies that focus on establishing minimum requirements to maximize management autonomy, rather than empowering stakeholders other than the government, particularly labor, to participate in CSR governance. The dynamics at play result in a diminishing influence of civil society logic, as third parties,

particularly GONGOs, promote the CSR norm that aligns with both the authoritarian state logic and the neoliberal market logic.

The rise of authoritarian states with market economies challenges the traditional belief that economic liberalism is intrinsically tied to political democracy (Barber, 1996; Friedman, 1962; Hahnel, 2009), in particular, argued prominently that economic freedom, as embodied in capitalism, is a necessary condition for political freedom, implying that capitalism inherently encourages democratic governance. However, contemporary authoritarian regimes strategically utilize market institutions to foster national economic growth while simultaneously consolidating authoritarian rule. China's market reform in the 1980s aimed to revitalize the national economy by introducing market mechanisms, restructuring SOEs, and promoting private sector involvement. Crucially, though, the CCP did not seek a fully uncontrolled market economy; rather, it carefully leveraged economic actors to maintain regime legitimacy and stability. Nonetheless, marketization generated social tensions, notably strained industrial relations, challenging to manage effectively without a robust rule-of-law framework. Consequently, the neoliberal concept of CSR offered the CCP a novel instrument for intervention in corporate governance. By endorsing a localized interpretation of CSR, the CCP integrated business organizations into the party-state's social governance system, enabling it to pressure enterprises into addressing labor and environmental issues. This strategic move allowed the CCP to delegate certain responsibilities while maintaining political control over stakeholder engagement.

9 | LIMITATIONS

Despite the valuable insights offered by this study, it is important to acknowledge its limitations. The study primarily relies on a longitudinal analysis of available documents from various actors, particularly 281 legal and policy documents (1983–2023) issued by central government agencies and 310 CSR reports (2007–2020) issued by a sample of 35 large Chinese companies. Although the companies were selected based on their inclusion in the Fortune China 500 and their significance in key economic sectors, the sample may not fully capture the entire spectrum of Chinese enterprises, including smaller and medium-sized firms or companies from less prominent sectors. Moreover, although this study identifies the initial construction and interpretation of CSR in China and highlights the influence of a complex institutional environment, further research is needed to comprehensively understand the dynamic mechanisms and interactions among the different actors involved. Future studies should consider adopting a case study approach to examine the dynamic process through which authoritarian regimes influence corporate governance and CSR practices. This includes the investigation of the specific impact of established party committees within the private sector and exploring how different types of companies, including SOEs and foreign MNCs, respond to government initiatives promoting social responsibility. Furthermore, there is a need to delve deeper into the involvement of stakeholders such as GONGOs and external independent NGOs. By conducting in-depth case studies, researchers can gain insights into the strategies, challenges, and outcomes associated with CSR implementation in authoritarian contexts, providing a more comprehensive understanding of the complex interactions between actors and institutions.

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CONFLICT OF INTEREST STATEMENT

The author declares no conflicts of interest.

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Research data are not shared.

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APPENDIX A: ABBREVIATIONS IN TABLE 4

Topic	Full title
National events	
BO	Beijing Olympics 2008
BWO	Beijing Winter Olympics
NDC	National Day Celebration
PC	The 19th Party Congress
SE	Shanghai Exposition 2010
XE	Xi'an International Horticultural Exposition 2011
Disaster management	
CE	Coronavirus epidemic
DR	Disaster relief
Economic policy	
BRI	Belt and road initiative
CEI	Cultural and educational industries
ET	Economic transformation
GGP	Going global policy
NU	New-type urbanization
PEE	Promoting employment and entrepreneurship
SME	Small- and medium-sized enterprises
Poverty alleviation and rural policy	
HS	Housing security
IA	International aid
PA	Poverty alleviation
TPA	Targeted poverty alleviation
TRI	Three rural issues
Other	
SM	Stability maintenance

APPENDIX B: ABBREVIATIONS IN TABLE 5

AA	Accountability
AFIE	Anhui Provincial Federation of Industrial Economics
CASS	Chinese Academy of Social Sciences
CBA	China Banking Association
CBRC	China Banking Regulatory Commission
CESA	China Electronics Standardization Association
CFIE	China Federation of Industrial Economics
CSRC	China Securities Regulatory Commission
EICC	Electronic Industry Citizenship Coalition
EPFI	Equator Principles Financial Institutions
GREA	Guangdong Province Real Estate Association
GRI	Global Reporting Initiative
HKEX	Hong Kong Stock Exchange
IASB	International Accounting Standards Board
IIRC	International Integrated Reporting Council
IOS	International Organization for Standardization
NPC	National People's Congress
OHK	Oxfam Hong Kong
PBC	People's Bank of China
SAC	Standardization Administration of China
SAI	Social Accountability International
SASAC	State-owned Assets Supervision and Administration Commission of the State Council
SASB	Sustainability Accounting Standards Board
SSE	Shanghai Stock Exchange
SZSE	Shenzhen Stock Exchange