CSR in Asia:  
A seven country study of CSR website reporting

Eleanor Chambers, Wendy Chapple  
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Abstract
The aim of this paper is to investigate CSR reporting in Asia through analysis of websites of the top 50 companies in seven countries. Specifically, the paper investigates the penetration of CSR reporting within countries; the extent of CSR reporting within companies and the waves of CSR engaged in. It evaluates the relative extents of homogeneity and national distinctiveness in CSR, with reference to the CSR issues prioritized and the modes of action deployed to target these. It evaluates the impact of a range of explanatory variables for the differing levels of national CSR penetration and investigates the impact of globalisation. With one qualification, the paper accepts the hypothesis that CSR levels in Asia lag behind those in the west; but accepts the hypothesis that Asian countries have developed their own systems of CSR. It rejects the hypothesis that globalisation erodes CSR by undermining these national systems and accepts the hypothesis that globalisation is a driver for new CSR developments. It identifies a number of research questions that the investigation raises.

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Introduction

This paper investigates CSR in Asia. It was inspired by the question as to whether there is a single Asian system of CSR which all countries share. It presents analysis of the website reports of CSR in the top fifty companies of seven Asian countries: India, Indonesia, Malaysia, the Philippines, Singapore, South Korea and Thailand. There is evidence that the sort of drivers that have been associated with the new developments of CSR in western Europe and north America are also apparent in parts of Asia. Davies (2000) reports on the growth of Asian consumer expectations of socially responsible business. Business watchdogs, be they ethical investment organizations (e.g. ASiRA) or NGOs are increasingly active.

Our paper investigates:

- the comparative significance of levels of CSR penetration in Asia;
- the degrees of homogeneity among the countries versus national distinctiveness in terms of the national penetration of CSR; the extent of CSR reporting that ‘CSR companies’ engage in; the institutionalization of their CSR; and the national balance of three ‘waves’ of CSR;
- the national profiles in terms of the CSR issues targeted and the modes deployed to this end;
- explanations of patterns identified; and
- the impacts of globalisation.

We define CSR as being social action (including environmental) which is beyond companies’ legal requirements. Although it was traditionally assumed that CSR was somehow beyond the company’s immediate profit-making activity, this criterion is hard to maintain in the context of the increasing development of the business case for CSR.

Notes

1 We are grateful to Wayne Visser for comments on a draft.
The context for this research is that there is relatively little comparative CSR research. Moreover, English-language research into CSR in Asia is relatively underdeveloped in comparison with research into its North American, West European and Australasian counterparts. It is unclear whether this reflects realities of CSR or different research agendas.  

The paper addresses four main related hypotheses. First, it is hypothesized that CSR in Asia lags behind CSR in the west and that the Asian countries would, individually and collectively, share relatively low levels of CSR compared with western countries. Secondly, it is hypothesized that different national systems of business-society relations develop their own styles or systems of CSR and therefore there would be no uniformity in the CSR of these Asian countries. Thirdly, it is hypothesized that processes of globalisation would undermine such national patterns of business-society relations and thereby detract from CSR. This hypothesis could be rejected on the basis of there being no relationship between CSR and globalisation. An alternative basis for rejecting it presents a fourth hypothesis, that globalisation will be a new driver for CSR.

**Hypothesis 1 – CSR in Asia lags behind that in the west**

If it is assumed that CSR is largely a western phenomenon we would expect relatively low levels of CSR in the seven Asian countries. For example, Kemp states that:

> There are numerous obstacles to achieving corporate responsibility, particularly in many developing countries where the institutions, standards and appeals system, which give life to CSR in North America and Europe, are relatively weak. (Kemp 2001)

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Footnote: The study could have been based on a very different seven countries which would have yielded different axes of diversity. China was omitted on the assumption that its legacy of state-owned business would not be conducive to CSR and that it would, by definition, be an outlier. There were also doubts as to the extent of English language websites. A sample of Hong Kong-based companies would be unrepresentative of Chinese business overall. Japan was excluded from the full analysis because, in the last fifty years, its economy has been relatively well integrated into the contemporary directions of international business and because its CSR has been relatively well-established. It was expected to be an outlier at the other end of the spectrum (see Kukawa, Moon and Gow 2003).
This assumption could be predicated on a number of arguments. First, it could be argued that CSR is a function of *economic wealth*. In general terms western systems have been associated with higher levels of economic wealth than have Asian countries. As a result, businesses, as well as individuals and governments, are able to generate surpluses and these can be used either in directly funding CSR activity (e.g. through donations, sponsorship) or indirectly through the deployment of core resources to activities which are not immediately profit-related. Certainly the west has been associated with historically higher rates of per capita economic wealth generation than have Asian countries. The high rates of economic growth of some Asian economies are only recent and from a relatively low base. Our sample includes three of the 1980s ‘Asian Tigers’ one of which, Singapore, currently has one of the world’s highest levels of per capita GNP.

Relatedly, it could be argued that western countries have greater capacity for CSR by virtue of their earlier development of very large corporations (which are the businesses most usually associated with CSR and the propagation of its values). Large corporations combine economic wealth, organizational competence and, in many cases, broadly-based reputational risks. Further, given Fukuyama’s (1995) argument that large business organizations require and reflect the acquisition of levels of trust beyond the family or social groups, then it follows that they are aware of the organizational and reputational advantages of extending trust and are capable of doing so through CSR. Conversely there is also a literature which points to Asian business being distinctive in that it rests less on the concepts of private property and individualism than much western business. This might lead us to expect business in Asia to be more responsive to community factors than, say, share price.

More broadly, it could be argued that civil society in western countries stimulates CSR by generating greater societal demands and expectations of business responsibility. Furthermore it could be contended that that these civil societies facilitate CSR through community organisations with which business can form social partnerships for community investment, for example. As Putnam (1993; 2001) demonstrates, strong civil societies are certainly not a uniform feature of western societies either within countries or across time. Moreover, Asian countries have long had religious--based societal organizations.
This brings us to the role of *social development* in explaining CSR. It could be argued that higher levels of social development provide both greater demands for CSR and also a more stable context for the investment of CSR to be recognised and rewarded. Indicators of social development are more elusive than for economic development, not least because it is more difficult to conceptualise and operationalise. We investigate relationships between CSR and respectively adult literacy (positively associated with political participation) and life expectancy (positively associated with physical well-being).

Another argument could go that western *governance* is more developed and thus encourages greater CSR than in Asia. The development of the rule of law might be expected to be a concomitant of a society in which legal and non-legal responsibilities are clearly recognized, understood and enacted. Systems of regulation in the west have permeated the conduct of investment, employment, marketing and product standards, though the Enron and Worldcom cases are reminders that these systems do not fully guarantee business responsibility. Certainly, it was the view of international (though arguably western-oriented) economic institutions such as the IMF and the World Bank that the Asian economic crisis of the 1990s highlighted critical and fundamental governance shortcomings, particularly regarding transparency, in the regulation of Asian economic activities.

Where the rule of law is reinforced by freedoms to express values and by democratic practices to formally transmit these values and preferences in order to inform the composition and policies of government, it could be argued that expectations of business responsibilities become more explicit. This is because in these systems societal attitudes can inform the readiness of government to regulate business whose behaviour is found wanting. Clearly, though, not all western countries have experienced unbroken traditions of the rule of law, liberalism and democracy. Moreover, in our Asian sample Singapore would claim to score highly on the rule of law and India has had relatively stable democratic processes. In general terms none of the Asian countries have had the extent of citizen rights to information, a free press and systems of government and business accountability evident in many
western systems (Rodan 2002). We investigate the correlation of indicators of
governance with CSR.

**Hypothesis 2 – CSR in Asia is dependent on national factors**

Given the great variety of Asian national social, political and economic configurations,
it could be argued that the category of Asia is simply too broad and that patterns of
CSR are grounded in nationally specific norms of business-society relations,
corporate governance, governmental responsibilities and broader norms of national
governance, for example. Given that differences in historical attitudes to government
and corporate taxation designs are often identified to explain long-run differences in
the CSR of countries whose social and cultural heritages are as similar as the UK
and USA, it would seem to follow that the greater differences among our seven Asian
countries are more significant for informing CSR differences than are their shared
Asian identity.

Our sample of countries embraces a great variety in terms of national wealth, political
system, religious affiliation and economic system, for example. Wealth is susceptible
to quantification for the purposes of correlation. The other variables mentioned are,
however, of a more qualitative nature and, even individually, are difficult to
operationalise across countries. In combination, they present clusters of
characteristics rather than indices and therefore analysis here is necessarily rather
more tentative. Our analysis, however, presents findings not only on the levels of
CSR reported in the respective countries but also on the nature of the activities which
they describe as CSR. This reference to the qualitative aspects of CSR enables
comparison of the practical meanings attached to CSR in the respective countries.

**Hypothesis 3 – CSR in Asia will be undermined by globalisation**

Hypothesis 2 assumes that CSR is founded on nationally specific factors. It would
follow from this that CSR is both an outworking of long-run developments in the
relations among government, society and business as well as a response to these
factors designed to re-assure stakeholders of the basic commitment of the company
to that particular society’s shared values. After all, the use of the term ‘corporate
citizenship’, a common synonym for CSR, is presumably to signal the engagement of
the company with the agendas of the society. If this holds it might be asked whether
globalisation will ultimately undermine CSR as companies abandon national
orientations in favour of international transactions. If companies become less
dependent on single labour, financial and consumer markets, it might be expected
that the imperative for identification with a home country will decline and, with it,
CSR.

Hypothesis 4 - CSR in Asia will be enhanced by globalisation

Conversely, it could be hypothesised that globalisation will encourage CSR. Two
sorts of argument underpin this hypothesis. First, as globalisation in Asia is largely a
function of the increased activity of western businesses with Asia we might expect a
spread of CSR into Asia. This would arise because of increased operations of
western companies in Asia, whether through export or production, which would entail
these companies bringing their CSR policies to Asian countries and either applying or
adapting them to the local circumstances.

Alternatively, it could be argued that the very nature of internationalization, by
companies of any nationality, leads to an increase in CSR. This could be expected
to be a result of two sorts of factors. First, it might be envisaged that as businesses
trade in foreign countries they see the need to establish their reputations as ‘good
citizens’ in the eyes of new host populations and consequently will engage in CSR as
part of this process. Secondly, it could be argued that the emerging systems of world
economic governance create incentives for greater CSR. This could result from the
increase in global business watchdogs (e.g. NGOs, ethical investment firms) and in
standards of business practice (including CSR) associated with, for example, the
World Bank, the OECD and the UN Global Compact (Ruggie 2002). Here the
incentives are less specific to any one particular set of new stakeholders but more in
the nature of the changing institutional context of international business (see Chapple
and Moon 2003 forthcoming).
Methodology

The top 50 companies (by operating revenue in August 2002) with corporate websites in each of the seven Asian countries were analysed. The websites of each company were examined for any CSR activities. Where such activity was found, the companies were labeled ‘CSR companies’ and the CSR web entries were subjected to further analysis. The CSR of these companies was classified in various ways: it’s extent; its institutionalisation (in terms of dedicated CSR organization and report); its waves (i.e. community involvement, socially responsible products and processes; socially responsible employee relations); and the combinations of issues addressed and modes deployed.

It could be objected that company website reports are not an appropriate vehicle for this sort of analysis. First, it could be assumed that in Asia websites are not as widely used for business communication as in, say, western systems. This could be premised on the much smaller proportions of the Asian populations which use the internet than in western countries. This is largely a function of relative wealth as the main barrier to internet use tends to be the high costs of connection which means that ‘most companies in Asia will not catch up until the costs of connecting to the internet come down’ (Belson 2000). Logging on in South Korea, for example, is three times as expensive as in the USA (Belson 2000). Moreover, in some Asian countries internet availability is restricted by state dominated telecommunications systems and restrictive regulations over its use (Johnson 2000). It could therefore follow that in countries with low internet use, companies would use other means to disseminate information about their CSR.

Table 1 bears out these assumptions about the extent of internet use. Only two countries, Singapore (which received the highest score overall but which has relatively restrictive internet regulations) and South Korea, have comparable usage to the UK.

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3 Where a company did not have a corporate website, we moved down the list until we had a sample of 50 companies per country.
Table 1  National Levels of Internet Use

<table>
<thead>
<tr>
<th>Country</th>
<th>% of Internet Users in the National Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>India</td>
<td>0.45</td>
</tr>
<tr>
<td>South Korea</td>
<td>31.9</td>
</tr>
<tr>
<td>Thailand</td>
<td>1.6</td>
</tr>
<tr>
<td>Singapore</td>
<td>40.5</td>
</tr>
<tr>
<td>Malaysia</td>
<td>6.7</td>
</tr>
<tr>
<td>Philippines</td>
<td>0.48</td>
</tr>
<tr>
<td>Indonesia</td>
<td>0.18</td>
</tr>
<tr>
<td>UK</td>
<td>32.6</td>
</tr>
</tbody>
</table>

Source: CIA 2000

We were, nonetheless, easily able to identify 50 companies per country with English language websites. It still could be countered that because of the lower internet user rate in Asia, companies would not be inclined to invest as much in their websites in general and for CSR purposes. However, it should also be recognized that in the UK, CSR reporting is not only for the society at large but also for a range of stakeholders, be they investors, actual and potential employees, NGOs and business customers. We acknowledge the possibility that companies may behave responsibly without reporting this, but given a key theme in contemporary CSR is its reporting and accountability, we would not expect this to be widespread.

It could be objected that the findings would be unrepresentative of national business patterns because only very large companies would be analysed. This is, of course, true. However, most findings for CSR in western companies are also of very large corporations. Although in neither case should findings be regarded as fully representative of all business, it remains the case that very large companies tend to be agenda setters in CSR and, as noted above, have relatively greater financial and other resources to devote to it. In recent years, this has gained added substance through the role of large corporations in providing assurance about the social responsibility of their supply chains and, thereby, impacting on smaller organisations.

4 The percentages of companies in the first fifty companies listed which did not have corporate websites were as follows: India 16%; South Korea 0%; Thailand 18%; Singapore 16%; Malaysia 6%; the Philippines 18%; Indonesia 12%; the UK 0%.
Thirdly, it could be objected that CSR reporting is not necessarily a reflection of CSR policies and practice. On the one hand, CSR reporting may exaggerate CSR practice and performance, and on the other it might underestimate it. As the business case for CSR acquires more prominence, the possibility of CSR being related to marketing and branding strategies increases. Indeed, given the visibility of large corporations to stakeholder scrutiny there may even be an added incentive for CSR reporting in Asia as a means of anticipating criticism of their environmental, human rights and labour standards, for example, among western stakeholders. Notwithstanding such developments, our point is that the reputational damage a company would face if it had gone out of its way to claim to be following socially responsible practices and was then found to be acting irresponsibly would be greater than if it had not made the claims in the first place. Conversely, CSR may be under-reported in companies which have long regarded their social responsibility as part and parcel of business or which describe certain components of CSR in other ways. Some companies may include reference to their CSR only in their financial reports. However, given that one of the key themes in CSR is its conspicuous reporting we would expect this possibility to be decreasingly likely. Overall then, we assume that CSR website reporting can be taken as a basic proxy for the company’s CSR policies and practices.

The website offers various advantages for this sort of comparative study. It enables remote study of business in Asia. Although the layout and style of websites vary enormously, they offer a functionally uniform unit of analysis in that in all cases it represents an official presentation of companies’ policies and practices as opposed to representing the interpretation of these by, say, any one company official.

**The Penetration of CSR Reporting in Asia: the proportion of ‘CSR Companies’ in seven Asian countries**

Hypotheses 1 and 2 require a comparison of the penetration of CSR between the seven Asian countries and a western comparator and among the seven countries. Clearly, there are also differences among western countries and the choice of any one comparator may be invidious. The UK was selected as a benchmark of western CSR, particularly given its pivotal role in western cross-national CSR learning through
such organizations as Business in the Community and AccountAbility. Moreover, given that we also expected Japanese business to be closest to western CSR norms, we also include it in this phase of the analysis.

The websites were investigated for reporting of CSR policies or practices. Where evidence was found, the respective companies were designated ‘CSR companies’. The results are presented in Table 2.

<table>
<thead>
<tr>
<th>Country</th>
<th>% of CSR Companies in the Top 50 Companies per Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>India</td>
<td>72%</td>
</tr>
<tr>
<td>South Korea</td>
<td>52%</td>
</tr>
<tr>
<td>Thailand</td>
<td>42%</td>
</tr>
<tr>
<td>Singapore</td>
<td>38%</td>
</tr>
<tr>
<td>Malaysia</td>
<td>32%</td>
</tr>
<tr>
<td>The Philippines</td>
<td>30%</td>
</tr>
<tr>
<td>Indonesia</td>
<td>24%</td>
</tr>
</tbody>
</table>

*Seven Country Mean* 41%

*Standard Deviation* 0.1624

UK 98%

Japan 96%

The first finding is that there are proportionately fewer CSR companies in the seven selected Asian countries than in the UK. The mean seven country score (41%) is under half the score for the UK (98%). Individually, all seven countries fall well short of the UK score. It therefore appears as if hypothesis 1 was confirmed in respect of the comparator of the UK. However, the score for Japan raises a question about this hypothesis. There is good reason to believe, though, that Japan is very much an outlier (Fukukawa et al 2003) but its inclusion in the table suggests that the contrast between the seven Asian countries in our sample with the UK is not based on Asian-ness per se.

The second finding is of a great variation in the penetration of CSR among our selected countries. The proportion of CSR companies in India (72%) is three times that in Indonesia (24%). Overall the standard deviation was 0.1624. This gives clear substance to the view that there is no one Asian pattern of CSR supporting the
acceptance of hypothesis 2. This finding will be explored further through our other measures of CSR.

**The Extent of CSR Reporting Within Asian CSR Companies**

We next investigated the extent of coverage that each CSR company devoted to its CSR reporting. The point here was to distinguish those which devote it relatively extensive attention from those who treat it more cursorily. It is assumed here that, in general terms, the greater the extent of the reporting, the more engaged the company is with CSR and the more seriously it is taken therein.\(^5\) It is difficult to come up with a uniform unit of analysis with which to precisely specify the extent of CSR reporting. This is because of the range of website reporting styles and the fact that whilst some of the reports were in the context of general company communications, others were in dedicated reports. We simply distinguish those companies whose extent of reporting was:

- ‘minimal’ (i.e. one to two pages);
- ‘medium’ (i.e. three to ten pages);
- ‘extensive’ (i.e. over ten pages).

<table>
<thead>
<tr>
<th></th>
<th>Minimal</th>
<th>Medium</th>
<th>Extensive</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>India</strong></td>
<td>16.7%</td>
<td>47.2%</td>
<td>36.1%</td>
</tr>
<tr>
<td><strong>South Korea</strong></td>
<td>27.0%</td>
<td>46.0%</td>
<td>27.0%</td>
</tr>
<tr>
<td><strong>Thailand</strong></td>
<td>23.8%</td>
<td>61.9%</td>
<td>14.3%</td>
</tr>
<tr>
<td><strong>Singapore</strong></td>
<td>42.1%</td>
<td>42.1%</td>
<td>15.8%</td>
</tr>
<tr>
<td><strong>Malaysia</strong></td>
<td>25.0%</td>
<td>50.0%</td>
<td>25.0%</td>
</tr>
<tr>
<td><strong>The Philippines</strong></td>
<td>28.6%</td>
<td>35.7%</td>
<td>35.7%</td>
</tr>
<tr>
<td><strong>Indonesia</strong></td>
<td>72.7%</td>
<td>9.1%</td>
<td>18.2%</td>
</tr>
<tr>
<td><strong>Seven Country Mean</strong></td>
<td>28.5%</td>
<td>44.4%</td>
<td>27.1%</td>
</tr>
</tbody>
</table>

Table 3 and Figure 1 (at the end of the paper) indicate the percentages of companies for each country which provided minimal, medium and extensive CSR reporting. The picture is of a wide range of experience, from India where only one in six CSR companies reported at the minimal level to Indonesia where three quarters of CSR

\(^5\) Maitland (2002), however, identifies the capacity of ‘nerds’ to fill CSR reports with inconsequential material.
companies’ reporting was minimal. Overall, though, the percentage of companies reporting their CSR extensively was relatively low. In no country did a majority of CSR companies report CSR extensively and in only two cases, India and the Philippines, did over a third do so.

Table 4 The Ranking and Correlation of CSR Penetration and Coverage

<table>
<thead>
<tr>
<th>Penetration (Rank order)</th>
<th>Extensive Coverage (Rank order)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>India</strong></td>
<td>72% (1)</td>
</tr>
<tr>
<td><strong>South Korea</strong></td>
<td>52% (2)</td>
</tr>
<tr>
<td><strong>Thailand</strong></td>
<td>42% (3)</td>
</tr>
<tr>
<td><strong>Singapore</strong></td>
<td>38% (4)</td>
</tr>
<tr>
<td><strong>Malaysia</strong></td>
<td>32% (5)</td>
</tr>
<tr>
<td><strong>The Philippines</strong></td>
<td>30% (6)</td>
</tr>
<tr>
<td><strong>Indonesia</strong></td>
<td>24% (7)</td>
</tr>
<tr>
<td><strong>Seven Country Mean</strong></td>
<td><strong>41%</strong></td>
</tr>
</tbody>
</table>

Correlation 0.250

It could also be asked whether the findings for the penetration of CSR within each country (Table 2) correlate with the extent of CSR reporting within the CSR companies of the respective countries (Table 3). In other words does the greater penetration of the CSR among companies make for greater levels of CSR reporting? The results are presented in Table 4. A Spearman non-parametric correlation reveals no statistically significant relationship.

Table 5: Proportion of Companies with Dedicated CSR Report

<table>
<thead>
<tr>
<th>Dedicated CSR Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>India</strong></td>
</tr>
<tr>
<td><strong>South Korea</strong></td>
</tr>
<tr>
<td><strong>Thailand</strong></td>
</tr>
<tr>
<td><strong>Singapore</strong></td>
</tr>
<tr>
<td><strong>Malaysia</strong></td>
</tr>
<tr>
<td><strong>The Philippines</strong></td>
</tr>
<tr>
<td><strong>Indonesia</strong></td>
</tr>
<tr>
<td><strong>Seven Country Mean</strong></td>
</tr>
<tr>
<td><strong>Japan</strong></td>
</tr>
<tr>
<td><strong>United Kingdom</strong></td>
</tr>
</tbody>
</table>
Another indicator of the seriousness with which companies take their CSR is their readiness to produce a dedicated CSR report. As table 5 indicates, our seven country is relatively under developed compared to the cases of the UK and Japan. This could be considered an indicator of low levels of CSR institutionalization.

**Waves of CSR Reporting**

We are interested here in the broad types of activities that CSR companies in each country are engaged in. We follow Moon (2002) in distinguishing three ‘waves’ of CSR: ‘community involvement’, ‘socially responsible production processes’ and ‘socially responsible employee relations’. Community involvement refers to the traditional assumption about CSR, that it is removed from the main business activity and outside the firm. Although this is often assumed to refer only to philanthropy, in the last few decades there have been much more engaged forms of community involvement through partnerships, sponsorships and even strategic alliances with governmental and community organisations. These forms of involvement tend to increasingly institutionalise CSR in company deliberations even though their objects remain outside the company.

The second two waves reflect a threshold change in the conceptualisation of CSR such that it is no longer regarded as part of a company’s external affairs, but that it reflects the way in which the company does its business. In other words they refer to policies and practices within the firm. Socially responsible production processes refer to the ability of the company to demonstrate that both its supply chain and on-site operations are conducted in a socially responsible fashion, particularly with respect to their environmental, employment conditions and human rights. Socially responsible employee relations refer to the status of the workforce as a stakeholder in the context of company decision-making in general, and in the development of CSR policies and practices.

These waves do not enable fine representation of seven national CSR systems. The composition of each wave does not necessarily remain constant and there are some points of overlap (e.g. when the choice of community partnership reflects employee
preferences and participation). There is no necessary order of these waves, although empirically in the last three decades community involvement has appeared to be the biggest wave in the UK, followed more recently by the other two. However, analysis of CSR through these general waves does give a general comparative and dynamic sense of the ways in which companies direct their CSR resources and energies.

Table 6 presents the national distribution of companies which provided ‘medium’ or ‘extensive’ CSR reporting (Table 3) across the three waves. Therefore the totals are not expected to add up to 100. The column marked ‘Coverage’ captures the average across the three waves for each country: the higher the coverage statistic, the higher the penetration of CSR across the waves.

<table>
<thead>
<tr>
<th>Country</th>
<th>Community Involvement</th>
<th>Production Processes</th>
<th>Employee Relations</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>India</td>
<td>66.7%</td>
<td>58.3%</td>
<td>30.6%</td>
<td>51.86%</td>
</tr>
<tr>
<td>South Korea</td>
<td>42.3%</td>
<td>53.8%</td>
<td>11.5%</td>
<td>35.8%</td>
</tr>
<tr>
<td>Thailand</td>
<td>71.4%</td>
<td>19.0%</td>
<td>9.5%</td>
<td>33.3%</td>
</tr>
<tr>
<td>Singapore</td>
<td>47.4%</td>
<td>10.5%</td>
<td>21.1%</td>
<td>26.3%</td>
</tr>
<tr>
<td>Malaysia</td>
<td>68.8%</td>
<td>50.0%</td>
<td>18.8%</td>
<td>45.86%</td>
</tr>
<tr>
<td>The Philippines</td>
<td>71.4%</td>
<td>28.6%</td>
<td>0.0%</td>
<td>33.3%</td>
</tr>
<tr>
<td>Indonesia</td>
<td>27.3%</td>
<td>27.3%</td>
<td>27.3%</td>
<td>27.3%</td>
</tr>
<tr>
<td>Seven Country Mean</td>
<td>59.0%</td>
<td>38.9%</td>
<td>18.1%</td>
<td>38.6%</td>
</tr>
</tbody>
</table>

These findings confirm Moon’s (2002) proposition that currently community involvement is the most established form of CSR and is being followed by successive second and third waves of socially responsible production processes and employee relations. Figure 2 gives pictorial representation to these trends.

In general terms CSR in Asia has, as in the West, only recently embraced the second and third waves. In no country do more than a third of companies engage in socially responsible employee relations as part of their CSR. The general pattern is most clearly reproduced in the cases of India and Malaysia. Thailand and the Philippines seem to lag behind these in that they have very little attention to CSR in employee relations. Only two countries, South Korea and Indonesia depart from the pattern of
companies in the prioritisation of community involvement. In South Korea, this is because socially responsible production processes is the most significant wave. In Indonesia, each wave seems to receive equal attention though due to the low number of Indonesian CSR companies giving medium or extensive coverage (Table 3) this finding should be treated with caution.

The National Profiles of CSR Reporting

In this section we examine in more detail the national profiles of CSR. We first distinguish CSR issues which make up the three waves of CSR depicted above. In the first wave, community involvement, we include general community issues alongside agriculture, local economic development, arts & culture, community development, education & training, environment & conservation, health, housing, religion, sport, welfare (including poverty and emergency relief), youth & children related projects and other. The second wave of product related CSR includes issues relating to the environment, health & safety, human resources and ethics. The final wave, employee relations pertains to the issues of employee welfare and employee engagement. The point here is to get some sense of the sort of social problems and opportunities that are seen as appropriate targets for CSR in each country.

Secondly, we distinguish the different modes by which these issues are addressed. The point here is to get some sense of the ways in which CSR is deployed and we will broadly distinguish philanthropic from a number of extra-philanthropic modes. Evidence of the latter signals some greater levels of institutionalisation of CSR.

a) CSR Issues

Figure 3 provides an overview of the CSR issues prioritised across the seven Asian countries. Generally speaking, education & training seem to be the most important issue across all countries. Figure 4 presents the seven national profiles of CSR issues. The segments of each pie chart present the proportional significance of CSR issues within the respective waves. Figure 5 provides findings of the national choices of modes used to address the CSR issues. Summaries of the national profiles appear in the Appendix.
Within Asia, India is the country which most extensively reports CSR its practices. Its first wave, community involvement, consists primarily of community development, education & training and health & disability. India was also the country in which both the second and third waves were the largest. In the second wave, production processes, this consists primarily of codes for environmental responsibility and health & safety. Hence product responsibility is very much systems focussed. In the third wave, employee relations, the major issues concerned employee welfare.

South Korea is ranked second to India in both penetration of CSR. In the community involvement wave, the three most prominent issues were environment & conservation, education & training and welfare. In the production processes wave, environmental codes were the foremost. Of those companies which have embarked on the third wave, all have targeted employee welfare and employee engagement.

Thailand and Singapore have similar levels of CSR penetration but their issue profiles differ. Although the main community issue for both is education & training, in Thailand other prominent issues are environment & conservation, arts, and youth. For Singapore, the other prominent community involvement issues are health & disability and welfare. Moreover, Singapore has a more prominent third wave which consists principally of employee welfare. It appears that the Singapore CSR is addressed to more general societal and employee welfare, whereas the Thai CSR is directed more selectively.

Malaysia and the Philippines share similar levels of CSR penetration. However as we saw in Figure 2 whereas Malaysia has substantial second and third waves, in the Philippines CSR is much more concentrated in the traditional area of community involvement. This is focused principally on environment & conservation, education & training and community development. Whilst Malaysian CSR shares the prioritisation of the environment & conservation and education & training, it also directs attention to the issue of welfare. Malaysia's CSR through production processes is principally in the use of environmental codes.

Indonesia appears somewhat of an outlier. It has the lowest levels of CSR penetration and the lowest levels of community involvement. In the first wave of community involvement the main focus is on agriculture and local economic
development, community development and supporting religious organisations. Unusually, Indonesia's second and third waves are at a level comparable to the first (see Figure 2). The second wave consists primarily of environmental codes and the third both of employee welfare and engagement. As noted above, these findings are based on very small numbers of cases.

b) Modes of CSR

In analysing the modes of CSR which companies adopt we are able to distinguish those which use the relatively traditional philanthropic mode from those which better institutionalise and embed the ways in which their CSR is deployed. By engaging in partnerships, sponsorship relationships, adopting CSR codes and encouraging employee volunteering, companies build their CSR into their mainstream activities—activities become less philanthropic and more about stewardship. The case of foundations is more difficult to conceptualise, as whilst they are by definition institutions with processes, rules and budget parameters, they also remove the CSR from the company itself (see Moon 2003). Figure 5 presents our findings.

Figure 5a-c presents findings for the modes of CSR chosen by companies across the seven countries. Over 50% of community involvement issues were addressed through the philanthropic mode. The main extra-philanthropic modes were community partnerships, community volunteering and community foundations. Over 90% of product responsibility issues were addressed through codes, suggestive of the sorts of developments in western countries. Over 80% of employee responsibility issues were addressed through philanthropic modes, in contrast with the western trend towards codification.

Figure 6 presents national profiles of the modes of CSR deployed within each wave. As might be expected from the foregoing, India is the country which deploys the most extra-philanthropic modes, particularly through community partnerships, product codes and employee relations codes. The Philippines, although not engaged in the third wave, exhibits a variety of extra-philanthropic modes of community involvement, particularly through partnerships and foundations.
In conclusion, not only does CSR in Asia vary nationally by penetration, and CSR waves, it also varies by the issues to which CSR is directed. There is less variation, however, in the modes deployed to deliver the CSR. Here, though, lies a marked contrast with CSR in the west where extra-philanthropic or more institutionalised modes of CSR are more prominent.

Explaining CSR in Asia
In order to explain the different levels of CSR, national penetration scores among our seven countries (Table 2) were correlated with a number of potential explanatory variables.

There is no link between the population size of a country and CSR companies. However, this outcome is not entirely unexpected, as there is no reason why a country with a high population would necessarily have companies that act more socially responsibly than a country with a lower population.

The significance of national levels of GNP per capita was examined on the assumption that a higher level of wealth would reflect relatively greater resources that could be re-invested in the society through CSR. There was no statistically significant correlation between GNP and CSR penetration. As Figure 7 indicates, CSR penetration is almost perfectly inelastic with regards to GNP. Two cases which underline this unresponsiveness are India, which is relatively poor and has the highest levels of CSR, and Singapore, which is the richest but only the median CSR country out of our seven fold sample.

We then investigated any relationship between CSR and the balance of economic sectors in the seven countries. It might have been expected that a dominant agricultural sector would correlate negatively with CSR as the organizational resources associated with CSR might be less widespread. It might have been expected that large service sectors would correlate positively with CSR as these firms tend to be more conscious of their consumer image than their agricultural and industrial counterparts. Table 7 indicates that there is no relationship between CSR
penetration and sectoral breakdown. This was confirmed by a Spearman non-parametric correlation test which showed no statistically significant correlation.

<table>
<thead>
<tr>
<th>Table 7</th>
<th>CSR and Economic Sectors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Country</strong></td>
<td><strong>% CSR Penetration</strong></td>
</tr>
<tr>
<td>India</td>
<td>72</td>
</tr>
<tr>
<td>South Korea</td>
<td>52</td>
</tr>
<tr>
<td>Thailand</td>
<td>42</td>
</tr>
<tr>
<td>Singapore</td>
<td>38</td>
</tr>
<tr>
<td>Malaysia</td>
<td>32</td>
</tr>
<tr>
<td>The Philippines</td>
<td>30</td>
</tr>
<tr>
<td>Indonesia</td>
<td>24</td>
</tr>
</tbody>
</table>

Source: CIA 2002

The measurement of social development is always problematic. We selected two proxies: life expectancy and adult literacy. Table 8 shows that there no statistically significant relationships were found.

<table>
<thead>
<tr>
<th>Table 8</th>
<th>CSR Penetration and Social Development in Asia</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Country</strong></td>
<td><strong>% CSR Penetration</strong></td>
</tr>
<tr>
<td>India</td>
<td>72</td>
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<td>Thailand</td>
<td>42</td>
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<tr>
<td>Singapore</td>
<td>38</td>
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<tr>
<td>Malaysia</td>
<td>32</td>
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<tr>
<td>The Philippines</td>
<td>30</td>
</tr>
<tr>
<td>Indonesia</td>
<td>24</td>
</tr>
</tbody>
</table>

# Source: CIA 2002
As yet we find no evidence of a relationship between national economic performance, economic structure and social development with CSR. There might be a relationship between economic performance, social development and CSR at the firm level (i.e. local as opposed to national drivers). However this is outside the scope of this paper.

<table>
<thead>
<tr>
<th>Country</th>
<th>% CSR Penetration</th>
<th>Corruption Perception Ranking *</th>
<th>Need for bribes perception #</th>
<th>Opacity Index+</th>
</tr>
</thead>
<tbody>
<tr>
<td>India</td>
<td>72</td>
<td>71=</td>
<td>Na</td>
<td>64</td>
</tr>
<tr>
<td>South Korea</td>
<td>52</td>
<td>42=</td>
<td>3.4</td>
<td>73</td>
</tr>
<tr>
<td>Thailand</td>
<td>42</td>
<td>61=</td>
<td>Na</td>
<td>67</td>
</tr>
<tr>
<td>Singapore</td>
<td>38</td>
<td>4</td>
<td>5.7</td>
<td>29</td>
</tr>
<tr>
<td>Malaysia</td>
<td>32</td>
<td>36=</td>
<td>3.9</td>
<td>n/a</td>
</tr>
<tr>
<td>The Philippines</td>
<td>30</td>
<td>65=</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Indonesia</td>
<td>24</td>
<td>88=</td>
<td>n/a</td>
<td>75</td>
</tr>
</tbody>
</table>

Hodess et al 2001

*Corruption perception ranks from 1 to 91: the higher the number the lower the ranking.
# On a scale from 1 (high likelihood of bribes to win business) to 10 (low likelihood)
+ Opacity of costs and availability of capital from 1 (high opacity) to 150 (low)

An alternative CSR driver could be national systems of governance. It might be expected that high standards of governance would be positively correlated with CSR, particularly as there have been findings of a negative correlation of corruption and environmental performance (Hodess 2001: 300). Quantifying levels of governance is another difficult task. Moreover, even if a country has good governance system, as with a criminal code, this does not preclude crime! However to proxy governance we use published data on perceptions of corruption, bribery and opacity at the national level. Of the countries in our sample, only South Korea has signed the OECD Anti-Corruption convention (Hodess 2001: 198). Table 9 presents the CSR penetration
index along with indices of ‘perception of corruption’, ‘perception of need for bribes to win business’, and ‘opacity of cost and availability of capital’. No clear relationships appear here.

In summary, the forgoing discussion provides a reasonable basis for accepting hypothesis one. Levels of CSR penetration lag behind the UK as do the extent of CSR reports and the use of codes in socially responsible employee relations. Only the inclusion of Japan led to a qualification of the hypothesis. However, we have also seen that there is plenty of evidence of CSR in Asia. Our analysis suggests that hypothesis 2, CSR in Asia is dependent on national factors, should be accepted. We have demonstrated that CSR in our seven countries varies by penetration, institutionalisation, wave profile, issues and modes. In the absence of any apparent relationship between CSR level and national economic, social and governance data, we can only conclude that patterns of CSR are explained by nationally distinctive features. This is a form of explanation increasingly used in explanations of comparative public policy profiles in contrast to the earlier searches for causal primacy of single determinant (Castles 1989) and, moreover, appears to fit the sort of combination of structural and specific drivers of company adoption of CSR. We illustrate these possibilities with reference to India and Singapore.

The finding for India is precisely opposite to the assumption that CSR is a function of wealth. India has the lowest level of GNP per capita of the sample and the highest level of CSR within the sample. India’s CSR is in part associated with a long-standing religiously-derived philanthropic traditions. But it has also been associated with earlier epochs of the internationalisation of business, colonialisation and imperialism. As a result, India has the longest standing and most substantial experience of the impact of foreign firms. Whilst their behaviour would not necessarily meet contemporary criteria of social responsibility, there was a sense, particularly in the case of the East India Company, that business success included social management. (Mohan 2001: 109) The growth of Indian indigenous business in the inter-war period was associated with social and religious reform (Mohan 2001) and norms of business philanthropy appear well-established today. For example, in a survey on the perceptions of Indian businesses on CSR, every single respondent
claimed that the characteristics of a successful modern Indian company are related to a company’s social and environmental performance (Brown 2001).

In contrast, Singapore, which has easily the highest GNP per capita of the sample is ranked only fourth in our findings on CSR penetration. Moreover, it is ranked seventh in the rankings of countries on the indicator of ‘extensive CSR coverage’ (Table 3). This confirms Roche’s (2000) conclusion that although academic studies in western companies demonstrate that CSR and increased profits go very well together, this is not yet recognised – let alone quantified - in Singapore.

One explanation for this finding is Singapore’s relatively large tax base enabling its government to invest heavily on behalf of Singapore citizens into such areas as education and environmental protection, thus removing the need and stimulus for Singaporean companies to do so themselves (Roche 2000). Relatedly, it could be argued that Singapore does not experience the sort of deleterious social conditions that, elsewhere, are drivers for CSR. Its economic success results in a minimal level of unemployment, thus removing the need for many community involvement activities. As it is so small in land-area, and has no agricultural sector, many environmental issues, which face other larger countries, do apply to Singapore. But even if this explanation, that wealth dilutes the imperatives for CSR, has some empirical resonance in Singapore it is hardly generalisable given the that the countries most closely associated with CSR companies, the USA, the UK and Japan have yet higher tax bases.

Globalisation

In this section we address hypotheses 3 and 4. We investigate the impact of globalisation on CSR through three potential explanatory variables: levels of direct foreign investment; international export patterns; and the domestic/international status of companies.

First, we consider the possible effect of foreign direct investment into a country on CSR penetration. If, notwithstanding domestic Asian traditions of business philanthropy, the current trends in CSR are distinctly western phenomena, it might be
expected that the higher the level of investment into a country from abroad, the higher the likely influence of foreign policies on the practices of domestic companies. Figure 8 provides some evidence of an association here but once again India and Singapore are anomalies. India has high CSR and relatively low foreign direct investment. Singapore has only average CSR but relatively high foreign direct investment.

<table>
<thead>
<tr>
<th>Table 10 National Patterns of International Trade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Export Partners</td>
</tr>
<tr>
<td><strong>India</strong></td>
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<tr>
<td><strong>South Korea</strong></td>
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<td><strong>Thailand</strong></td>
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<td><strong>Singapore</strong></td>
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<td><strong>Malaysia</strong></td>
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<tr>
<td><strong>Philippines</strong></td>
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<tr>
<td><strong>Indonesia</strong></td>
</tr>
</tbody>
</table>

Source: CIA 2000

Secondly, we examined whether levels of CSR are correlated with the identity of the countries with which a company trades. If a firm trades principally with westernised nations, we might expect them to raise their levels of CSR activity to coincide with those of their trading partners. Table 10 suggests that there is no uniform pattern and a Spearman correlation confirms no statistical significance. For almost all countries (except the Philippines), the percentage exported to the US is between 19-22%. Considering these levels are so similar, it is likely that the differences between countries cannot be explained by the US influence. India and South Korea, which have the most CSR companies trade predominantly with westernised countries such as the UK and Japan. There is a slight tendency for countries with lower CSR levels to trade more with other Asian countries. Nevertheless, the data itself is limited

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6 A spearman non parametric correlation revealed a 0.71 correlation coefficient, significant at the 0.05 level
because it does not include all of the trading partners for each country and includes only the significant contributions.

Thirdly, we investigated the explanatory significance of ‘domestic’ and ‘international’ nationality of the companies which were classified as ‘medium’ or ‘extensive’ in their CSR reporting (see Table 3). The domestic cohort consists of companies which have their headquarters based within the country in question and operates solely within that country. The International cohort consists of two types of company: those whose headquarters are based within the country in question, and which operate in or exports to other countries; and those whose headquarters are based in a country other than that in question and operate in numerous countries.  

<table>
<thead>
<tr>
<th>Table 11 CSR Penetration in Asian Domestic and International Companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Companies</td>
</tr>
<tr>
<td>India</td>
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<tr>
<td>South Korea</td>
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<tr>
<td>Thailand</td>
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<tr>
<td>Singapore</td>
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<td>Malaysia</td>
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<tr>
<td>The Philippines</td>
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<tr>
<td>Indonesia</td>
</tr>
<tr>
<td>Seven Country Mean</td>
</tr>
</tbody>
</table>

Table 11 and Figure 9 indicate that overall and in most individual countries, the international cohort is associated with higher levels of CSR penetration. This confirms the hypothesis that CSR is positively associated with globalisation. It should be noted that this isn’t necessarily a western versus Asian point. Many of the domestically owned companies with international operations conducted these external activities in other Asian countries. Many of the foreign owned companies were based in other Asian countries. However it does highlight that at firm level, there is a stronger relationship between international exposure, be it in the form of international sales or foreign ownership, and higher levels of CSR adoption. This could be taken to provide some support for Porter (1995) who stated that those firms which are exposed to international competition are likely to have higher

7 It should be noted that in the case of South Korea (4) and Singapore (3) there were a small number of companies were only domestic. In the other countries between 10 and 32 companies were only domestic.
(environmental) standards. This relationship can be extended to social responsibility issues. It can also be argued that firms with an international market, would have a broader range of stakeholders. As firms cross borders there is a stakeholder multiplier effect, and hence it is in the interests in the company to engage in CSR and to make it visible through the web.

The question then arises as to whether, if international companies are providing key drivers for CSR in Asia, this entails the importation of foreign CSR issues and modes? Our findings suggest otherwise. Figure 10 a & b indicates that the distribution of resources to CSR issues among international and domestic companies is very similar. Figure 11a-c indicates that the CSR modes chosen are broadly compatible. One difference worth mentioning is the greater frequency of international companies using employee codes than the domestic ones which are more likely to use employee foundations. This is probably explained by the greater likelihood of international companies having adopted verification systems which include such codes.

As the evidence suggests, CSR seems to be enhanced by international exposure at the firm and national levels. Therefore we can reject the hypothesis that CSR in Asia is undermined by globalisation. It seems that international companies are leading CSR in Asia. We are not in a position to make the normative judgement of whether more should be done by global firms, a debate which is beyond the realms of this paper. It seems that increased CSR is a function of internationalisation of business, rather than purely western trade influences. This leads to the conclusion that it is by the very nature of internationalisation that leads to increased CSR. This appears to be because of the multiplier effect of international operations on the number of stakeholders, and the need for the companies to establish themselves as good citizens in the international market. Secondly this could also be because of the institutional changes occurring as part of globalisation which impinge particularly on MNCs – e.g. the emergence of global watchdogs and NGOs, the roles of the World Bank, the OECD and the UN Global Compact (Ruggie 2002).
Conclusion
The paper identifies very different levels of CSR penetration in the seven Asian countries. Noting the case of Japan, it concludes that for these seven countries, CSR lags behind that in the UK and on that basis accepts hypothesis 1. This hypothesis was further confirmed when levels of the institutionalization of CSR, identified by the use of codes in socially responsible employee relations, were examined. Notwithstanding this east-west contrast, the paper confirms the pattern of waves of CSR proposed by Moon (2002); that community involvement is being followed by successive waves of attention to socially responsible products and processes, and employee relations.

The paper finds that there are very different levels of CSR penetration within the seven country sample. Furthermore, it finds that there is considerable national distinctiveness in the CSR issues targeted and the modes of CSR deployed and it therefore accepts hypothesis 2. It evaluates the impact of a range of explanatory variables for the differing levels of national CSR penetration and finds no single explanatory variable. It appears that national styles of CSR are a product of specific norms and conjunctures, further grounds for accepting hypothesis 2.

Finally the paper finds that firms which operate internationally are more likely to engage in CSR and to institutionalize it through codes than those that don’t, suggesting that globalisation (and not westernisation) is a key CSR driver. This leads us to reject hypothesis 3 and accept hypothesis 4, that CSR in Asia will be enhanced by globalisation. Notwithstanding this finding of the impact of MNCs, we do not conclude that international companies impose substantively different CSR priorities from abroad. Even the modes of CSR deployed by domestic and international companies are broadly similar with the exception of the greater use of partnerships in community involvement and codes in employee relations by the international cohort.

A number of questions arise from our research. It could be objected that the findings mask sectoral issues. In other words, what seem like national findings may actually reflect the sectoral identities of the top fifty companies in each country. Further research could also investigate the different levels of risk with which each company is
associated. For example, many large companies are located in the chemical and oil industries, which have higher risk, and distinct CSR issues associated with them.

Whilst multi-national comparative studies offer the advantages of a high number of cases; a check against conclusions based on single systems; and the ability to test explanatory variables, they also bring weaknesses. The most obvious disadvantage is that nuances of national systems are lost as the comparative design narrows the analytical range into a small number of variables derived from a common source, website reports. Clearly there is scope for case study research to follow up our conclusions. In particular, research could address relationships between CSR profiles and corporate governance and public policy settings in each country. It could also explore the different meanings of CSR that lie behind the national profiles. In particular, research could explore the distinction between those activities which are so basic to business success that describing them as CSR is superfluous and those social responsibilities which are simply not performed.

The finding of the positive association between globalisation and CSR raises a number of further questions for research. At the macro level the balance of nationalities represented in the firms described as ‘international’ could be investigated. Secondly, at the micro level there is scope for research on the particular strategies that have informed the decisions to take CSR to foreign countries or to bring CSR from foreign countries.

Notwithstanding the overall effects of globalisation, the question remains as to the extent to which national CSR systems will persist or evolve.
References


Moon, Jeremy (2003 forthcoming) ‘Socialising Business?’ *Government and Opposition* 38:


Figure 1: The Extent of CSR Reporting in Asian CSR companies
Figure 2: National waves of CSR Reporting

![Graph showing national waves of CSR Reporting for different Asian countries](image)

Figure 3: Asian CSR issues

![Pie chart showing social issues for the seven Asian countries](image)

Social Issues for the Seven Asian Countries

- Community Involvement
  - General
  - Agriculture, Local Econ Dev'ment
  - Arts, Culture
  - Community Development
  - Education, Training
  - Environment, Conservation
  - Health, Disability
  - Housing
  - Religious
  - Sport
  - Welfare, (inc poverty, emergency)
  - Youth, Children
  - Other +

- Socially Responsible Products
  - Environment
  - Health & Safety
  - Human Resources
  - Ethics

- Employee Relations
  - Empl Welfare
  - Emp Eng'ment
Figure 4: National CSR Issues

India

Community Involvement
- General
- Agriculture, Local Econ Dev'ment
- Arts, Culture
- Community Development
- Education, Training
- Environment, Conservation
- Health, Disability
- Housing
- Religious
- Sport
- Welfare, (inc poverty, emergency)
- Youth, Children
- Other +

Product and Process
- Environment
- Health & Safety
- Human Resources
- Ethics

Employee Relations
- Empl Welfare
- Emp Eng'ment

S.Korea

Thailand

Singapore

Malaysia

Philippines

Indonesia
Fig 5a) Modes of Community Involvement in Seven Asian Countries

Fig 5b) Seven Country Modes of Asian Product Responsibility
Fig 5c) Modes of Employee Responsibility in Seven Asian Countries

![Modes of Employee Responsibility in Seven Asian Countries](image-url)
Figure 6: National Modes of CSR

**Modes of Community Involvement**

- Community Foundations
- Community Volunteering
- Community codes, policies or systems
- Community Sponsorship
- Community Partnerships
- Community Philanthropy

**Modes of Product Responsibility**

- Product responsibility foundation
- Product responsibility volunteering
- Product responsibility codes, policies, systems
- Product responsibility sponsorship
- Product Responsibility Partnerships
- Product responsibility philanthropy

**Modes of Employee Responsibility**

- Employee relationships-foundation
- Employee relationships-volunteering
- Employee relationships-codes, policies and systems
- Employee relationships-sponsorship
- Employee relations - partnerships
- Employee relations - philanthropy
Figure 7: The Relationship Between CSR and GNP per capita
Figure 8: The relationship between FDI and CSR.

Figure 9: Penetration of CSR by Domestic and International Companies
Figure 10a Domestic Company CSR Issues (across all seven Asian countries)

Figure 10b International Company CSR Issues (across all seven Asian countries)
Fig 11: Domestic vs International modes of CSR

**a) Domestic and International Modes of Community Involvement**

- Community Foundation
- Community Volunteering
- Community Codes, Policies, Systems
- Community Sponsorship
- Community Partnerships
- Community Philanthropy

**b) Domestic and International Modes of Product Responsibility**

- Product Responsibility Foundation
- Product Responsibility Volunteering
- Product Responsibility Codes, Policies, Systems
- Product Responsibility Sponsorship
- Product Responsibility Partnerships
- Product Responsibility Philanthropy

**c) International and Domestic Modes of Employee Responsibility**

- Employee Relationships: Foundation
- Employee Relationships: Volunteering
- Employee Relationships: Codes, Policies, Systems
- Employee Relationships: Sponsorship
- Employee Relationships: Partnerships
- Employee Relationships: Philanthropy
<table>
<thead>
<tr>
<th>Appendix 1</th>
<th>National Profiles of CSR Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Country</strong></td>
<td><strong>Waves</strong></td>
</tr>
<tr>
<td>India</td>
<td>Community Involvement</td>
</tr>
<tr>
<td></td>
<td>Products &amp; Processes</td>
</tr>
<tr>
<td></td>
<td>Employee Relations</td>
</tr>
<tr>
<td>South Korea</td>
<td>Community Involvement</td>
</tr>
<tr>
<td></td>
<td>Products &amp; Processes</td>
</tr>
<tr>
<td></td>
<td>Employee Relations</td>
</tr>
<tr>
<td>Thailand</td>
<td>Community Involvement</td>
</tr>
<tr>
<td></td>
<td>Products &amp; Processes</td>
</tr>
<tr>
<td></td>
<td>Employee Relations</td>
</tr>
<tr>
<td>Singapore</td>
<td>Community Involvement</td>
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<td></td>
<td>Products &amp; Processes</td>
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<td>Employee Relations</td>
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<td>Malaysia</td>
<td>Community Involvement</td>
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<tr>
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<td>Products &amp; Processes</td>
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<td></td>
<td>Employee Relations</td>
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<tr>
<td>The Philippines</td>
<td>Community Involvement</td>
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<td>Products &amp; Processes</td>
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<td>Employee Relations</td>
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<td>Indonesia</td>
<td>Community Involvement</td>
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<td>Products &amp; Processes</td>
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<td></td>
<td>Employee Relations</td>
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