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Difference of CSR Practice for Chinese Automakers – Comparison with Japanese & Korean Automakers**

Abstract

Corporate Social Responsibility (CSR) has already become an important issue in Japan & Korea as well as in China. However, a relatively clear difference of CSR practice of China has existed due to it being government-led CSR practice. The Chinese government actively promotes its CSR standards, the CASS CSR 3.0 while emphasizing Chinese characteristics. This study traces the difference of CSR practice for Chinese firms by looking into twenty-four automakers' CSR websites and reports in Japan, Korea and China. Firstly, this study analyzes CSR reports and website accessibility from a local language barrier perspective, and does Paired t-Test for comparing two national populations means of accessibility between two groups; Japanese-Korean automakers vs. Chinese automakers by using survey results. Secondly, the coverage rates of each automaker's CSR report for GRI G4 are examined, and Two-Sample t-Tests are made to compare the two nationalities means of coverage rate between Japanese-Korean automakers and Chinese ones. As a result, the CSR practices of Chinese automakers differ greatly from CSR practices of Japanese-Korean ones. But it needs to be considered that if the major stakeholders of Chinese firms are local people or partners, the core of CSR activities would be oriented for local stakeholders.

Keywords: CSR, Chinese CSR Standard, Chinese Automaker CSR, Automaker CSR Report, GRI G4
(JEL: M14, M16)

Introduction

Traditionally the CSR (Corporate Social Responsibility) practices of Japan, Korea and China have taken different routes in response to economic or political purpos-

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es. In particular, it needs to pay more attention to the fact that the Chinese government has actively promoted its CSR standards, which differ from global standards like GRI (Global Reporting Initiative) G4, UN Global Compact (UNGC) or ISO 26000. The Chinese government has emphasized Chinese characteristics in CSR practice, so many Chinese organizations like Shanghai Stock Exchange (SSE) or China Banking Association (CBA) have made their CSR standards (Noronha *et al*, 2013; Choi 2016). Among them, the CASS CSR 3.0, made by the Chinese Academy of Social Science (CASS), a public research institute under the State Council of China, has been considered as a representative standard since 2010. On the contrary, both Japanese firms and Korean firms usually adopt global standards rather than local CSR standards.

Government involvement in CSR in Japan or Korea has not been as strong as that of the Chinese government (Choi 2016). In the case of Japan, the Keidanren, the so-called Japan Business Federation, suggested the 'Charter of Good Corporate Behavior' in 1991, and revised it five times until 2017. The 'Charter' has been considered as a significant local guideline in Japan. As for Korea, the 'Economic Justice Index (KEJI Index)' of the 'Citizens' Coalition for Economic Justice (CCEJ)' was the first CSR standard made by a local NGO in 1991. However, not only the Keidanren but also the CCEJ are maintained far away from the sphere of government influence. Most of all, both the Japanese and Korean governments have rarely taken any initiative in making CSR guidelines or in evaluating CSR performance.

So, this study tries to access the difference of CSR practice of China by concentrating on automobile makers' social responsibility practice in Japan, Korea and China. The automobile manufacturing business is an integrated industry because it relies on many supporting industries to produce various materials and components. Naturally, it has been placed at the centre of CSR practices of each country. As of 2017, the automobile manufacturing business and related industries comprise 8.3 % of total employment of Japan and the employment ratio of Korea, and China is 10 %, 14 % respectively. In addition, the automobile manufacturing business has been significantly managed as the national strategic industry of China since the early 1980s. However, many former studies have looked at CSR issues of Japan, Korea or China individually but there are few studies to take a comparative approach to CSR issues of these three countries. In the case of Korea, many studies have pointed out conglomerate-centric and short-term result-oriented CSR practices (Kim *et al.* 2013; Jun 2013; Kang & Lee 2010). Historically the relationship between Korean conglomerates, the so-called 'chaebol' and the military governments has been a major topic in accessing CSR practices of Korea (Lee 2016; Park & Kim 2015; Kim *et al.* 2013). Also, employees' rights or working conditions improvement has been treated as a major topic many times (Park 2015; Kang & Lee 2010). As for Japan, quite a few studies traced the uniqueness of Japanese-style CSR, the so-called, 'web of engagement' among local firms that differs from the CSR concept of Western Europe (Wokutch 2014; Todeschini 2011; Fukukawa & Moon 2004; Fukukawa &

Teramoto 2009; Tanimoto 2009). Besides these, many studies have focused on responsibility for the environment or local community in managing CSR issues in Japan (Tanimoto 2013; Fukukawa & Mood 2004; Poliszcuk & Sakashita 2010; Kim 2013). Mun & Jung (2018) highlighted the gender diversity of Japanese firms as a key issue of CSR. However, CSR reporting or online communication of Japanese firms follows global trends (Sagong 2006; Kwak 2010; Tanimoto 2014).

On the contrary, lots of CSR research for China has reviewed local guidelines or discourses from a Chinese Socialist perspective (Levine 2008; Darigan & Post 2009; Lin 2010). In particular, Levin (2008) traced the development process of local standards of China and presented its major features. In addition, some studies have paid attention to the deep involvement of the Chinese government in evaluating CSR performance (Lee 2013; Noronha *et al.* 2013; Choi 2014; Dai *et al.* 2018; Luo *et al.* 2016). Comparative analysis between local standards and global ones was performed by focusing on the limitations of local standards due to government-led CSR practices, which pursued 'Chinese characteristics' (Choi 2014; Choi 2016). Among the comparative studies on the three countries' CSR, the studies on Japanese and Korean firms abroad have been relatively more numerous than others (Byun & Kim 2011; Kim 2012; Park *et al.* 2015). However, there have been few studies to compare CSR practices of the three countries by reviewing the coverage rate of CSR reports for GRI G4 or by surveying CSR websites accessibility. To manage the difference of CSR practice of Chinese firms, this study is composed of the following chapters, CSR practice trend of China, methodology, analysis results and conclusion.

CSR Practice Trend of China

The Chinese government has taken a strong initiative in outlining the CSR agenda, setting the standards and evaluating the performance. Since the early 2000s, the CSR agenda has been used to promote political propaganda like the 'Harmonious Society,' 'Sustainable Development,' or 'Chinese New Normal.' As a result, most Chinese firms are required to comply with government-led CSR standards rather than global ones. The CSR discourse of China after the 'Reform and Open Door Policy' in 1978 can be divided into four periods (Choi 2016; Lee 2013). In the first period before the early 1990s, economic responsibility was a key task of CSR of China (Table 1). The market economy-oriented policies and growth ideologies of that time like 'Socialism with Chinese Characteristics (*zhongguo tese shehuizhuyi*),' or 'Primary Stage of Socialism (*shehuizhuyi chujijieduanlun*)' led CSR discourses. In the second period before the early 2000s, the CSR discourses of China were organized into formal institutions or local guidelines to reduce the side effects of rapid economic growth. In addition, the governance structure reform of State-Owned Enterprises (SOEs) and managerial transparency, as well as business ethics were critically managed.

After China joined the WTO in 2001, for the third period until the early 2010s, the CSR issues of China began to accept global requests, and SOEs got actively involved in global standards. At the same time, political mottoes like 'Balanced Development (*junhengfazhan*)' or 'Harmonious Society (*hexieshehui*)' set up the overall guideline, and 'Sustainable Development (*kechixufazhan*)' or 'Scientific Outlook on Development (*kexuefazhanguan*)' made it into CSR discourses (Levine 2008). Chinese government initiative CSR started at full scale through the announcement of a new 'Company Law' in 2006 (Noronha *et al.* 2013). Lots of Chinese firms began to step up the pace of their CSR activities by publishing the reports regularly after 2006 (Marquis & Qian 2014). In addition, the regulatory bodies under government, academic research centres, stock exchanges, industry associations or NGOs promoted their CSR standards after that (Noronha *et al.* 2013; Levine 2008).

Table 1. CSR Practice Trends of China by Major Policy Changes

	First Period	Second Period	Third Period	Fourth Period
Period	1980s'~ Early 1990s'	1990s'~ 2001	2002~2011	2012 ~ Current
1. Economy Development Policies	Export Driving Industry, Production Capability Upgrade by FDI	SOE Reform, Industry Restructuring, Domestic Market Development	Going to Abroad, Global Standard of Business, Balanced Development	Private Sector Growth, Ecological Civilization, Economic Difference Reduction, Seven Strategic Industries
2. Regional Development Policies	Four Special Economic Zone, Fourteen Harbor Cities' Opening	Western Development Yantze River Delta, Greater Pearl River Delta	Central District Rising, Metropolitan Economic Zone Forming, North-Eastern Reconstruction	One Belt & One Road, AIIB Set up, Domestic Market Promotion, Urbanization
3. Ideological Background of Policies	Chinese Unique Socialism, Initial Stage Theory of Socialism, Getting Rich First Theory	Socialist Market Economy, South Tour Speech, Black Cat & White Cat Theory, Three Representative Campaign	Sustainable Development, Harmonious Society, Scientific Development Theory	China's Dream, G2 & Big Country Diplomacy with Chinese Style, New Normal vs. Chinese XinChangTai
4. Major Issues of CSR	Economic Responsibility, Profit Maximization, Wealth Increase & Job Creation	Economic & Legal Responsibility, Shareholder Value Maximization, Few CSR Reporting	Ethical Responsibility, ESG(Governance, Environment, Society), Various local guidelines for CSR Reporting	Environment, Customer Rights, Stakeholder Model, CASS-CSR 3.0, Government-led CSR guideline with Chinese Characteristics

Note. Choi (2016: 314), Lee (2013: 158–161), Lin (2010:84–88), Noronha *et al.* (2013:37–39).

In the fourth period of the Xi Jinping government after 2012, the Chinese style 'New Normal (*Xinchangtai*),' has been emphasized, and it works as a new political motto for the sustainable growth of China. In addition, 'Creating Shared Value

(CSV)'[1] between business and society emerged as a new agenda for CSR. However, the Chinese government took a strong initiative in making its standards, arguing that CSR should be closely concerned with the socio-cultural context of each country. Every CSR standard was tailored to cover the unique situation of China from the government perspective (Xu & Yang 2010). As a result, the government-led CSR promotion led to a significant difference between global standards and Chinese ones. Particularly, the human rights issue has rarely been covered by the local standards of China. Among many local guidelines of China,[2] the CASS CSR 3.0, made in 2013, is mostly used.[3] Furthermore, the Chinese Academy of Social Science (CASS) has announced the CSR ranking annually by using the CASS CSR 3.0.[4]

However, the CSR report evaluation or ranking by the CASS has been a controversial issue due to the possibility of political purposes. The CASS has been a national institute under the control of the State Council of China. As a result, the CSR Standards can hardly be free from the government leverage. From a legitimacy side, there has been a belief in China that making higher-quality CSR reports subsequently receive higher levels of government endorsement & media endorsement, which leads to better financial performance (Dai *et al.* 2018). Besides, Marquis & Qian (2014) argued that the firm characteristics of China, the level of dependence on the government, influenced the likelihood of firms issuing CSR reports. In addition, they managed the regional government institutional development impacts on the extent to which CSR communications were symbolically decoupled from the substantive CSR reporting by reviewing the reports of 1,600 publicly listed Chinese firms in 2006~2009.

1 Porter & Kramer (2011) proposed a new idea for CSR, the CSV (Creating Shared Value) concept, which allows the creation of a long-term competitive advantage for a firm by simultaneously searching for business profit as well as social value.

2 After the 'New Company Law' in 2006, the Shenzhen Stock Exchange (SZSE) published the first guidelines as a request for a voluntary CSR report. In 2008, the State Environment Protection Administration of China published a mandatory regulation demanding that companies publish environmental information, and the Shanghai Stock Exchange (SSE) suggested two mandatory rules, the 'Guidelines on Listed Company Environmental Information Disclosure,' and the 'Notice on Strengthening Listed Company Assumption of Social Responsibility.' In addition, the State-owned Asset Supervision and Administration Commission (SASAC) announced a mandatory 'Notification on Issuance of Guidelines on Social Responsibility', targeting state owned companies. (Choi 2014).

3 The GRI and the CASS jointly published the 'Linking CASS CSR 3.0 and GRI G4 Sustainability Report Guideline' in order to initiate a harmonization process for two standards in 2014.

4 At the evaluation by CASS CSR 3.0, firms that had total scores over 80, or 'Five Star Class,' were classified into the 'Excellent' group, and firms with total scores of 60~80, or 'Four Star Class,' became the 'Leading' group. The firms with total scores of 40~60 were 'Three Star Class,' or 'Followers', and those with total scores of 20~40 were 'Two Star Class,' or 'Beginners;' firms with scores below 20 were 'One Star Class,', becoming 'Observers' (*Blue Book of CSR of China 2014*).

Most of all, it needs to be considered that the CASS plays as a rule maker as well as an evaluator under the control of the Chinese government, so the Chinese government can send any signals as for the legitimacy of business activities or desirable conditions of CSR. In the fourth period of CSR practice trends, the controversial issues include 'Who evaluates the CSR reports?' 'How they are evaluated?' and 'Why they are evaluated?' because all of them are different from global practice (Choi 2014). However, if most of the business of Chinese firms has been conducted at the local market level, and the key stakeholders have been local partners or governments, the core of their CSR activities would be oriented for local stakeholders. Accordingly, it can be assumed that the CSR practices of Chinese firms would differ from those of foreign firms which place more emphasis on global guidelines. In addition, the difference of CSR practices can be reviewed by comparing the CSR website accessibility and the coverage rate for GRI G4 articles between Chinese firms and other countries' firms.

Methodology

To access the difference of CSR practices for Chinese firms, this study examines 'Social Responsibility' reports or 'Sustainability' reports that were published on the CSR websites of automobile makers in Japan, Korea and China. This study also looks into the CSR website accessibility of each automaker from the online communication perspective. To look into the CSR reports & website, it would not be enough to access the CSR practices because online communication is likely to be a one-sided story of a firm that wants to show only good news as much as possible. But it would be the best alternative if considering the limitations of other research methods like interviews or field surveys. Mitchell & Ho (1999) did a four-country study regarding CSR disclosures and concluded that a growing number of firms took more interest in online communication than in offline contacts or press releases. Kane *et al.* (2017) examined the extent of CSR website reporting and the variations in CSR indicators of multinational corporations in the US and Korea from an internet CSR communication perspective. Also, Maignan & Ralston (2002) demonstrated a great variety in CSR reporting among companies in France, the Netherlands, the UK and the US, as did Chambers *et al.* (2003) for companies in seven Asian countries: India, Indonesia, Malaysia, Philippines, Singapore, South Korea and Thailand. Furthermore, Fukukawa & Moon (2004) analyzed the extent and characteristics of Japanese-style CSR by looking into CSR reports released on the websites of the Top 50 Japanese companies.

Russo-Spena *et al.* (2018) made a detailed study of how disclosure practices were changing and which principles influenced the development of CSR disclosure by reviewing CSR reports of companies in the automotive industry. Traditionally, the automobile industry has played an important role in national economic growth in Northeast Asia. So, this study reviews a total of twenty-four automakers' CSR web-

sites and reports. They include eight automakers of Japan: Toyota, Honda, Nissan, Mazda, Subaru, Suzuki, Mitsubishi, and Isuzu, five automakers of Korea; Hyundai, KIA, GM Korea (GMK), and Renault-Samsung, SsangYong Motor and eleven automakers of China; SAIC (Shanghai Automotive Industry Corporation), FAW (First Automobile Works), DFMC (Dongfeng Motor Corporation), ChangAn (Changan Automobile), BAIC Group (Beijing Automotive Group), GAC Group (Guangzhou Automobile Group), BYD, Geely, JAC (Anhui Jianghuai Automobile), Chery and GWM (Great Wall Motors). As of 2017, the domestic market share sum of those eight automakers in Japan reached 79 %,[5] with the domestic market share sum of the five automakers of Korea being 85 %.[6] Also, the domestic market share sum of the eleven Chinese automakers' shares approached 90 %.[7]

Firstly, this study examines the CSR website and reports from a language barrier side, that is to check whether the contents are written in English or not. In other words, local language based CSR contents are assumed to lower the accessibility of outsiders due to this language barrier. However, four automakers including GM Korea, Renault-Samsung, SsangYong and Chery had not opened any CSR report on websites as of August 2019. As a result, the twenty automakers (ten Japanese-Korean makers vs. ten Chinese makers)' websites and reports are applied to do hypothesis tests. This study surveys general people's opinions for the twenty automakers' CSR websites and reports to evaluate the accessibility. The survey is done through a Five Likert-type scale questionnaire for a randomly selected thirty Chinese people and thirty Korean people who study at Kongju National University of Korea as of August 2019.[8] To evaluate the accessibility for every automaker' Social Responsibility website and reports, the questionnaire includes two issues, 1) the website is easy to understand and informative, and 2) the report is easy to under-

5 In 2017 the vehicle sales volume in Japan reached 5,234 thousand, which was an increase of 5.3 % compared with the sales volume of the former year. Market share for Toyota was 30.3 %, and Honda, Suzuki, Daihatsu and Nissan followed values of 13.8 %, 12.7 %, 12.1 % and 11.3 %, respectively. The market share of Toyota would be 42.4 % if the market share of Daihatsu were added to Toyota's share because Daihatsu is a wholly-owned subsidiary of Toyota. Besides this, Mazda, Subaru, Mitsubishi and Isuzu respectively recorded values of 4.0 %, 3.4 %, 1.8 % and 1.5 % of domestic market share.

6 As of September 2018, Hyundai Motor Company (HMC) was the biggest shareholder of KIA Motors, with 33.88 % of total share. In 2017 the domestic market shares of Hyundai and KIA reached 38.4 % and 29.1 %, respectively, in Korea, but the market shares of GMK and Renault-Samsung were only 7.4 % and 5.6 % each.

7 Since the early 2000s, the so-called Six SOEs (State Owned Enterprises), covering SAIC, FAW, DFMC, ChangAn, BAIC and GAC, have actually controlled the domestic market of China. In 2017, the market share sum of the Six SOEs reached 75.4 %, but the shares of Geely, GWM and Chery were only 4.5 %, 3.7 % and 2.3 %, respectively.

8 As of August 2019, approximately four hundred Chinese students including undergraduates and graduates were enrolled at Kongju National University of Korea. The gender ratio of male to female for the enrolled Chinese students is about 3:7.

stand and informative. The five markings of the questionnaire cover '①strongly disagree-②disagree-③neutral-④agree-⑤strongly agree.'

To remove any possible variances that may result from the difference of web access environments like computer performance or internet speed, all the randomly selected respondents were required to be present at the computer lab of Kongju National University at a designated time on Sept. 5 and Sept. 6, 2019, to do the survey. Every respondent was asked to check his/her opinion while reviewing each CSR website and report individually without discussion with any other respondents in the lab. So every respondent was independent of each other, and the mean of ten Japanese-Korean automakers vs. the mean of ten Chinese makers per respondent was calculated. In particular, Korean respondents were required to review only English websites and reports of Hyundai & KIA without referring to Korean websites and reports. Most of all, this study tries to look into whether a population mean (μ) difference exists or not in evaluating CSR websites and reports of Japanese-Korean automakers and those of Chinese makers between Korean people and Chinese people. To do so, this study conducts the 'Paired Difference Experiments,' that is 'Paired t-Test (two-tailed)' to compare two population means by using the thirty pairs of differences between Japanese-Korean automakers and Chinese automakers. Two assumptions include 1) the population of differences in evaluating CSR websites and reports is approximately normally distributed, and 2) the sample respondents' differences are randomly selected from the population of differences. As a result, four hypotheses would be made as below.

H1: CSR website evaluations by Korean people between Japanese-Korean automakers and Chinese automakers are identical.

H2: CSR report evaluations by Korean people between Japanese-Korean automakers and Chinese automakers are identical.

H3: CSR website evaluations by Chinese people between Japanese-Korean automakers and Chinese automakers are identical.

H4: CSR report evaluations by Chinese people between Japanese-Korean automakers and Chinese automakers are identical.

Secondly, to compare the coverage rates for GRI G4, the twenty automakers are divided into two groups, again ten Japanese-Korean makers vs. ten Chinese makers.

The reason for using the GRI G4 guideline[9] in reviewing the CSR reports is because of its growing impact as a global standard (Waddoc 2008; Tschopp & Nastanski 2014; Choi 2016). The GRI G4 is a rule-based standard but other global standards including the UN Global Compact (UNCG), AA (AccontAbility) Principle Standards or ISO 26000[10] usually have been considered as principle-based standards (Tschopp & Nastanski 2014). The principle-based standards are used to provide more voluntary decision rights for the reporting organization, so it is possible to select actual indicators while considering a specific condition of each organization. But a rule-based standard, GRI G4 has been regarded as too stringent for most organizations which want to have a more flexible or voluntary domain to make the report (Waddoc 2008; Tschopp & Nastanski 2014; Choi 2016). Therefore, GRI G4s are mostly quantitative and leave less room for self-interpretation or voluntary application than other global standards. The CSR performances are checked by the 'Specific Standard Disclosure' part of GRI G4, ninety-one articles include three categories; Economic (9 articles), Environmental (34 articles) and Social (48 articles).[11] This study analyzes how much each CSR report accords with environmental and social articles of GRI G4. But the coverage rate for economic articles of GRI G4 is not examined because most automakers cover them very well. To obtain the coverage rates for GRI G4, all contents of the environmental and social part of each report are reviewed and classified into three types:[12] 'fully reported,' 'partially reported' and 'not reported' for GRI G4 requirements.

It would be assumed that CSR practice difference exists between the two groups if there is a difference of coverage rates for GRI G4 between Japanese-Korean automakers and Chinese ones. Regarding sample size, this study reviews CSR reports published in 2017~2018 as well as reports in 2015~2016 for each automaker to in-

9 The GRI (Global Reporting Initiative) published the first guidelines in 1999, and the revised versions were issued in 2000, 2002 and 2006 (G3). Also G3.1 was created in March 2011, requiring more detailed data for labor practices, gender equality, human rights and local communities than the former version, G3. In May 2013, the GRI suggested a newer version again, the G4. However, the most recent version of the GRI guidelines is the 'GRI Standards' released in October 2016, which is organized into a six-module structure under two parts, 'Universal Standards' and 'Top-specific Standards,' for users to more easily adopt or update.

10 The ISO 26000 is usually considered as a guidance which is opposed to ISO9000 or ISO14000, which are standards intended for third-party certification. So it takes a bottom up approach, similar to many global standards, by encouraging voluntary actions of the organizations rather than regulation or certified process (Tschopp & Nastanski 2014).

11 The social category of GRI G4 consists of four aspects: Labor Practice & Decent Work (16 articles), Human Rights (12 articles), Society (11 articles) and Product Responsibility (9 articles).

12 The 'fully reported' means that the contents of CSR reports present such specific data as to cover most of GRI requirements. But the 'partially reported' usually depicts broad information or concepts, or explains general conditions of CSR activities without specific data. In fact, many automakers present a self-evaluated coverage result for GRI G4 articles at the end of report, but certain information has few grounds to support its being classified as it is.

crease the credibility of the hypothesis tests. So, the sample size of the two groups becomes twenty in total. In addition, two assumptions we made include 1) both sampled populations of CSR reports are approximately normally distributed with equal population variances, and 2) the sample reports are randomly & independently selected from the population. The 'Two sample t-Test (two-tailed)' was applied due to a small sample size, below 30. Finally, another four hypotheses are made as follows:

H5: Coverage rates for environmental articles of GRI G4 between Japanese-Korean automakers and Chinese automakers are identical.

H6: Coverage rates for social articles of GRI G4 between Japanese-Korean automakers and Chinese automakers are identical.

H7: In the case of Japanese-Korean automakers, coverage rates between environmental articles and social articles of GRI G4 are identical.

H8: In the case of Chinese automakers, coverage rates between environmental articles and social articles of GRI G4 are identical.

Results

CSR Report and Website Accessibility

By using two variables, the *y*-axis for 'CSR report accessibility' and the *x*-axis for 'CSR website accessibility,' the twenty-four automakers can be classified into four groups as of August 2019 (Figure 1). As a result, automakers that publish English reports regularly together with English websites, positioned at quadrant one, covered all eight Japanese makers plus Hyundai, KIA, BYD and Geely. All of the automakers in quadrant one have not only local language CSR websites, but also English ones.

CSR reports or websites are written only in local languages would be very difficult for foreigners to access them. Therefore, a language barrier can exist against foreigners or third-party evaluators who are not able to understand the local language. Most Chinese automakers present major information regarding CSR performance only in Chinese. However, local language based websites or reports would not be a matter if the significant stakeholders of a firm are mostly local people, organizations or government rather than foreigners. So it can be inferred that key stakeholders of Chinese automakers are still local people or government but key stakeholders of Japanese-Korean automakers are globally diverse. The only carmaker that is located in quadrant two, which publishes English reports on its Chinese website, is DFMC. On the contrary, the FAW, BAIC and JAC operate both Chinese websites and English ones but only release reports in Chinese (Figure 1). The SAIC, ChangAn, GAC and GWM are positioned in quadrant three, which only publish Chinese CSR re-

ports on Chinese websites, so they allow very limited accessibility for foreigners. Among the 'No CSR report' automakers, SsangYong has an English CSR website but Chery has only a Chinese website, and GM Korea and Renault Samsung operate only Korean website.

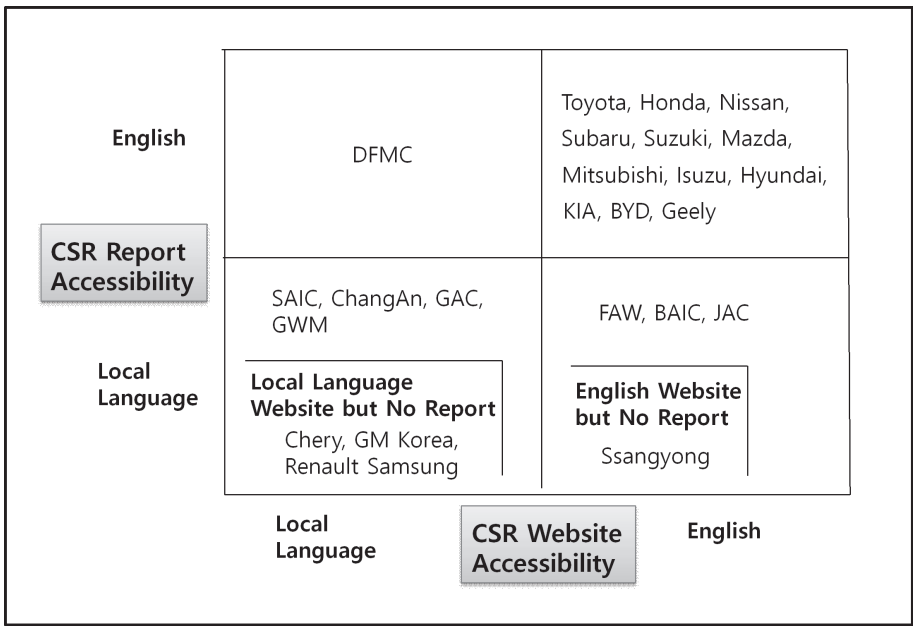

Figure 1. CSR website and report accessibility of Japanese, Korean, Chinese automakers (as of Aug. 2019)

Hypotheses Tests for Accessibility

In the survey for the CSR websites and reports of twenty automakers, the average age of the thirty Korean respondents was 22.7, and the number of male and female was 17 and 13 respectively. All of them were undergraduates at Kongju National University. The average age of the thirty Chinese respondents was 21.8, and the number of male and female was 12 and 18 each. Four respondents among the Chinese were graduates and all the rest were undergraduates. In the Five Likert scale survey for 'easy to understand & informative,' Korean respondents mostly put higher points on Japanese-Korean automakers' CSR websites and reports than Chinese automakers' websites and reports (Table 2).

Table 2. Five Likert Scale Survey Result for 'Easy to Understand and Informative' of Each CSR Website and Report

	Korean Respondents				Chinese Respondents			
	CSR Website		CSR Report		CSR Website		CSR Report	
	Mean	StDev	Mean	StDev	Mean	StDev	Mean	StDev
Toyota	4.20	0.66	4.30	0.70	4.00	0.53	4.07	0.64
Honda	4.43	0.63	4.40	0.50	4.20	0.61	3.97	0.67
Nissan	4.10	0.66	4.37	0.56	4.10	0.55	4.13	0.57
Mazda	4.23	0.63	4.33	0.61	4.23	0.57	4.27	0.52
Subaru	4.30	0.60	4.47	0.57	4.13	0.73	4.17	0.59
Suzuki	4.23	0.57	4.43	0.50	4.23	0.50	3.97	0.67
Mitsubishi	4.33	0.55	4.47	0.51	4.17	0.59	4.30	0.53
Isuzu	4.47	0.57	4.30	0.60	4.00	0.64	4.23	0.50
HMC	4.13	0.68	4.27	0.58	3.90	0.48	4.17	0.53
KIA	4.07	0.69	4.20	0.61	3.87	0.51	4.00	0.59
SAIC	2.20	0.76	1.80	0.71	3.80	0.66	3.97	0.56
FAW	3.77	0.63	1.67	0.55	3.97	0.72	4.00	0.64
DFMC	2.17	0.75	4.10	0.71	3.93	0.58	4.07	0.64
ChangAn	2.27	0.69	1.57	0.63	4.00	0.64	3.87	0.63
BAIC	4.03	0.72	1.90	0.48	4.17	0.59	4.13	0.68
GAC	2.30	0.75	1.73	0.52	4.23	0.57	4.13	0.51
BYD	4.13	0.63	4.47	0.51	4.43	0.57	4.23	0.57
Geely	3.90	0.71	4.27	0.64	4.07	0.64	4.23	0.57
JAC	3.83	0.65	1.97	0.49	3.63	0.61	3.97	0.61
GWM	1.97	0.56	1.33	0.48	3.53	0.57	3.73	0.58

Note. Sample size is 30, five markings of questionnaire cover '①strongly disagree-②disagree-③neutral-④agree-⑤strongly agree'

All the survey data of Korean respondents, as well as Chinese respondents, passed the normality test due to each p-value > 0.05. In the survey result for Korean respondents, the means of CSR websites for Japanese-Korean automakers turned out to be 4.07~4.47, but the means of Chinese automakers having only Chinese websites were all under 2.5. The means of the CSR websites for FAW, BAIC, BYD, Geely and JAC that have English websites were relatively higher, in the range of 3.77~4.13. In addition, the means of Japanese-Korean automakers' reports were generally a little bit higher than the means of their CSR websites. On the contrary, the means of Chinese automakers were all under 2.00 except DFMC, BYD and Geely which publish English reports. So it can be said that a language barrier exists against Koreans who can't understand Chinese in accessing CSR websites or reports.

However, the survey result of Chinese respondents was different from that of Korean respondents. Overall there were few differences between Japanese-Korean makers and Chinese makers among the Chinese respondents (Table 2). The means of Chinese automakers' websites by Chinese respondents turned out to be 3.53~4.43, and the means of Chinese automakers' reports were 3.73~4.23. In particular, Chinese respondents put higher points for Chinese automakers like SAIC, ChangAn, GAC, GWM which have only Chinese websites and reports without English versions. So it would not necessarily mean that local language websites or reports limit the accessibility when major stakeholders of CSR are usually local people or organizations.

Table 3. Paired t-Test Result for Comparing Two Population Means of Accessibility (H1~H4)

Samples	N	Mean	StDev	95% CI for μ_difference	t-value	p-value
Korean Respondents (H1)						
Jap_Kor makers' CSR websites	30	4.25	0.19	(1.056~1.331)	17.74	0.00
Chinese makers' CSR websites	30	3.06	0.30			
Korean Respondents (H2)						
Jap_Kor makers' CSR reports	30	4.35	0.18	(1.775~1.972)	38.89	0.00
Chinese makers' CSR reports	30	2.48	0.22			
Chinese Respondents (H3)						
Jap_Kor makers' CSR websites	30	4.08	0.19	(-0.018~0.232)	1.75	0.09
Chinese makers' CSR websites	30	3.98	0.25			
Chinese Respondents (H4)						
Jap_Kor makers' CSR reports	30	4.13	0.20	(-0.026~0.212)	1.61	0.12
Chinese makers' CSR reports	30	4.03	0.19			

Note. Paired t-Test (two-tailed) of μ difference = 0 (vs. not =) between two populations, $p < 0.05$

In addition, at the 'Paired t-Test' for the population's mean difference, the first hypothesis (H1), 'CSR website evaluations by Korean people between Japanese-Korean automakers and Chinese automakers are identical' was rejected due to the t-value of 17.74 with degrees of freedom 29 (Table 3). So it can be said that Korean people comprehend the accessibility differently between Japanese-Korean automakers and Chinese ones. The confidence interval of Korean people's mean difference, with a 95 % level of significance, was 1.056~1.331. The second hypothesis (H2), 'CSR report evaluations by Korean people between Japanese-Korean automakers and Chinese automakers are identical' was also rejected. The confidence interval of the population's mean difference with a 95 % level of significance reached 1.775~1.972. But the third hypothesis (H3), 'CSR website evaluations by Chinese people between Japanese-Korean makers and Chinese makers are identical' was not rejected due to the p-value of 0.09. So it can be argued that Chinese people regard the accessibility similarly between Japanese-Korean automakers and Chinese ones. The confidence interval of the population's mean difference with a 95 % level of signifi-

cance was only -0.018~0.232. The fourth hypothesis (H4), 'CSR report evaluations by Chinese people between Japanese-Korean automakers and Chinese ones are identical' was not rejected either due to the p-value of 0.12. Therefore, it can be argued that Chinese people rarely find any difference in accessing CSR reports of Japanese-Korean automakers vs. Chinese ones.

Coverage Rate Analysis for GRI G4

Major findings of the coverage rate analysis for CSR reports published in 2017~2018 include two points. Firstly, Japanese-Korean automakers showed higher coverage rates than Chinese automakers. As for the environment category (34 articles) of GRI G4, the coverage rates (both 'fully reported' and 'partially reported') for Toyota, Subaru and Suzuki turned out to be over 80 % (Table 4).

Table 4. Coverage Rate for Each CSR Report (2017~2018) for Environment Articles of GRI G4 (%)

Major Makers	Fully Reported		Partially Reported		Not Reported		Reporting Standard
	No.of Articles	Rate	No.of Articles	Rate	No.of Articles	Rate	
Toyota	22	64.7	6	17.6	6	17.6	ISO26000
Honda	19	55.9	6	17.6	9	26.5	GRI Standards
Nissan	19	55.9	5	14.7	10	29.4	GRI Standards
Mazda	23	67.6	1	2.9	10	29.4	GRI G4, ISO26000
Subaru	23	67.6	6	17.6	5	14.7	GRI G4, ISO26000
Suzuki	20	58.8	8	23.5	6	17.6	GRI G4
Mitsubishi	16	47.1	8	23.5	10	29.4	GRI G4, ISO26000
Isuzu	16	47.1	6	17.6	12	35.3	GRI G4
Hyundai	21	61.8	4	11.8	9	26.5	GRI Standards
KIA	18	52.9	5	14.7	11	32.4	UNGC, ISO26000, GRI G4
SAIC	3	8.8	5	14.7	26	76.5	CASS CSR 3
FAW	6	17.6	4	11.8	24	70.6	GRI G4
DFMC	7	20.6	5	14.7	22	64.7	CASS CSR 3
ChangAn	2	5.9	3	8.8	29	85.3	CASS CSR 3
BAIC	6	17.6	6	17.6	22	64.7	GRI G4
GAC	6	17.6	4	11.8	24	70.6	GRI Standards, ESG
BYD	6	17.6	6	17.6	22	64.7	GRI G4, CASS CSR 3
Geely	9	26.5	9	26.5	16	47.1	GRI G4, ESG
JAC	2	5.9	8	23.5	24	70.6	GRI G4
GWM	4	11.8	7	20.6	23	67.6	HKEX ESG Index

Note. GRI G4 environmental category (34 articles), for each automaker's CSR report published in 2017~2018. Four automakers including GM Korea, SsangYong, Renault Samsung and Chery were excluded from the analysis due to no report being opened as of August 2019.

Table 5. Coverage Rate for Each CSR Report (2017~2018) for Social Articles of GRI G4 (%)

Major Makers	Fully Reported		Partially Reported		Not Reported	
	No.of Articles	Rate	No.of Articles	Rate	No.of Articles	Rate
Toyota	5	10.4	17	35.4	26	54.2
Honda	8	16.7	15	31.3	25	52.1
Nissan	13	27.1	9	18.8	26	54.2
Mazda	11	22.9	12	25.0	25	52.1
Subaru	7	14.6	14	29.2	27	56.3
Suzuki	5	10.4	15	31.3	28	58.3
Mitsubishi	9	18.8	11	22.9	28	58.3
Isuzu	8	16.7	11	22.9	29	60.4
Hyundai	8	16.7	14	29.2	26	54.2
KIA	8	16.7	13	27.1	27	56.3
SAIC	2	4.2	9	18.8	37	77.1
FAW	5	10.4	2	4.2	41	85.4
DFMC	3	6.3	6	12.5	39	81.3
ChangAn	1	2.1	5	10.4	42	87.5
BAIC	7	14.6	9	18.8	32	66.7
GAC	2	4.2	6	12.5	40	83.3
BYD	3	6.3	6	12.5	39	81.3
Geely	7	14.6	4	8.3	37	77.1
JAC	5	10.4	7	14.6	36	75.0
GWM	2	4.2	5	10.4	41	85.4

Note. GRI G4 social category (48 articles), each automaker's CSR report published in 2017~2018

In addition, the coverage rates of Honda, Nissan, Hyundai, Mazda and Mitsubishi went over 70 %. But the coverage rates of Chinese automakers were mostly at the levels of 20~30 % except for Geely (52.9 %), and ChangAn (14.7 %) for the environment category of GRI G4. Such a difference between Japanese-Korean automakers and Chinese ones occurred similarly in the coverage rate analysis for the social category (48 articles) of GRI G4. The coverage rates of Japanese-Korean automakers were mostly 40~50 % for the social category, but Chinese automakers' coverage rates were mostly below 25 % except for BAIC (Table 5). However, the coverage rates' difference between Japanese-Korean automakers and Chinese au-

tomakers was less in the social category than the difference in the environment category.

Secondly, it is necessary to pay attention to the coverage rate difference between the environment category and the social category of GRI G4. Not only Japanese-Korean automakers but also Chinese automakers recorded relatively higher coverage rates for the environment category than for the social category. This is concerned with the fact that the requirements of human rights or society of the social category would be difficult for firms to manage as CSR issues. In particular, most Japanese-Korean automakers rarely touched the twelve articles of human rights, and Chinese automakers seldom adhered to them either. Generally, Chinese firms have not considered human rights as a CSR issue. As a result, they showed much lower coverage rates for the social category of GRI G4.

Finally, as for CSR reporting standards of automakers, both 'GRI Standards' and GRI G4 were mostly mentioned as a key framework for reports (Table 4). All Japanese automakers except Toyota presented self-evaluation tables according to 'GRI standards' or GRI G4 at the end of each report. Toyota applied ISO 26000 as its self-evaluation standard. Mazda, Subaru and Mitsubishi mentioned both GRI G4 and ISO 26000 in their reporting frameworks. Among the Chinese automakers, FAW, BAIC, BYD, Geely and JAC presented self-checking results by using GRI G4, and GAC applied the GRI Standards as its self-evaluation standard. However, SAIC, DFMC and ChangAn used only CASS CSR 3.0 as a reporting framework without mentioning any global standard. Overall, it can be said that a converging trend of CSR standards which oriented for GRI G4 or GRI Standards has occurred among these automakers, so more and more Chinese makers will more than likely apply the GRI Standards outside of China.

Hypotheses Tests for Coverage Rate

Through the coverage rate analysis for GRI G4, four hypotheses (H5~H8) are made and the 'Two-Sample t-Test' result is shown, in Table 6. The fifth hypothesis, H5 'the coverage rates for environment articles of GRI G4 between Japanese-Korean automakers and Chinese automakers are identical' was rejected due to the p-value <0.05. The mean of coverage rates for Japanese-Korean automakers was 72.94 but the mean of coverage rates for Chinese automakers was 31.47. The standard deviation for Chinese automakers was 9.01, which was relatively higher than the standard deviation of the Japanese-Korean automakers. The confidence interval of the difference, with a 95 % level of significance, was 36.61~46.32.

The sixth hypothesis, H6, 'the coverage rates for social articles of GRI G4 between Japanese-Korean automakers and Chinese ones are identical' was also rejected. The mean of coverage rates for Japanese-Korean automakers was 44.17 but the mean for Chinese automakers was 20.21. Not only Japanese-Korean automakers but also Chinese automakers recorded much lower coverage rates than the coverage rates for

environment articles. The confidence interval of the difference, with a 95 % level of significance, was 20.92~27.00. So, it can be argued that there exists a meaningful gap between Japanese-Korean automakers and Chinese ones at the coverage rates with a 95 % level of significance. In addition, both hypothesis 7 (H7), 'coverage rates of Japanese-Korean automakers between the environment articles and the social articles of GRI G4 are identical', and hypothesis 8 (H8), 'coverage rates of Chinese automakers between environment articles and social articles of GRI G4 are identical' was rejected due to a p-value < 0.05.

Table 6. Two Sample t-Test Result for Comparing the Two Population Means of Coverage Rate (H5~H8)

Two Samples	N	Mean	StDev	95% CI for Difference	t-value	p-value
Environment Coverage Rate (H5)						
Jap_Kor Makers	20	72.94	5.70	(36.61~46.32)	17.40	0.00
Chinese Makers	20	31.47	9.01			
Social Coverage Rate (H6)						
Jap_Kor Makers	20	44.17	2.75	(20.92~27.00)	16.20	0.00
Chinese Makers	20	20.21	6.01			
Jap_Kor Makers' Coverage Rate (H7)						
Environment	20	72.94	5.70	(25.87~31.67)	20.34	0.00
Social	20	44.17	2.75			
Chinese Makers' Coverage Rate (H8)						
Environment	20	31.47	9.01	(6.34~16.19)	4.65	0.00
Social	20	20.21	6.01			

Note. Two Sample t-Test (two-tailed) of μ difference = 0 (vs. not =) between two populations, $p < 0.05$

The confidence interval of the difference between the environment coverage rate and the social coverage rate for Japanese-Korean automakers was 25.87~31.67, and the confidence interval of the difference between them for Chinese automakers was 6.34~16.19. So, it can be said that coverage rates between environment articles and social articles of GRI G4 differ from each other because the requirements of social articles are generally much tougher to manage than those of environmental articles. In other words, automakers are probably more sensitive to environmental issues rather than human rights or societal issues.

Conclusion

Since the middle of the 2000s, the Chinese government has emphasized Chinese characteristics for CSR practice and promoted the institutionalization of its standards. The CASS CSR 3.0 was a meaningful outcome of the government-led CSR initiative. The Chinese Academy of Social Science (CASS) has evaluated CSR re-

ports through CASS CSR 3.0 and published the rankings every year. However, in the case of Japan or Korea, government involvement in CSR practice has not been as strong as that in China. So this study assumed that there is a difference of CSR practice of China and accordingly, reviewed twenty-four automakers' CSR reports and websites of Japan, Korea and China.

Firstly, this study looked into the CSR websites and reports from a language barrier perspective, that is to check whether the contents are written in English or not. In other words, local language based CSR content was assumed to lower the accessibility of outsiders due to a language barrier. However, four automakers including GM Korea, Renault-Samsung, SsangYong and Chery had not opened any CSR reports on websites as of August 2019. As a result, a total of twenty automakers' websites and reports were used to do hypothesis tests between two groups; ten Japanese-Korean makers vs. ten Chinese makers. Among four hypotheses, the Paired t-Test for accessibility, H1 and H2 were rejected so it can be argued that Korean people differently evaluate CSR reports and websites for Japanese-Korean automakers than for Chinese automakers. But the H3 and H4 were not rejected so it can be said that Chinese people regard the CSR reports and websites in a similar manner between the two groups. Therefore, it would not necessarily mean that local language websites or reports limit the accessibility if the major stakeholders of CSR are mostly local people or organizations.

Secondly, at the GRI G4 coverage rate analysis between the two groups, Japanese-Korean automakers showed higher coverage rates than did Chinese automakers for the environment articles as well as for the social articles. The coverage rate difference between the two groups turned out to be clear. However, both Japanese-Korean automakers and Chinese automakers showed relatively higher coverage rates for the environment category than the social category of GRI G4. Regarding automakers' CSR report standards, both GRI G4 and GRI Standards were mostly mentioned. Another four hypotheses, Two-Sample t-Test for coverage rates, were all rejected, so it can be said that the coverage rates between Japanese-Korean automakers and Chinese automakers are different from each other. Finally, the coverage rate gap between the environment category and the social category was also confirmed, so it means that the level of requirements of the social category is generally so much higher for most of the automakers to compile and manage.

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