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# WEB COMMUNICATIONS ON CORPORATE SOCIAL RESPONSIBILITY OF CHINESE AND UNITED STATES FORTUNE 500 COMPANIES

Yijing Liu  
*Syracuse University*

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## Abstract

This paper uses content analysis to compare corporate social responsibility (CSR) communication strategies on the websites of Fortune 500 companies both in China and the United States. This study aims to determine how CSR communication strategies differ between China and the United States by comparing the purpose, main stakeholders, types of CSR programs, compliance with the International CSR standards, and the existence of CSR annual reports. This study is based on recent discussion and theory-building efforts in public relations literature regarding evolving CSR practices. The overarching theoretical framework will be the so-called stakeholder theory and CSR communication strategy. The results will show that U.S. companies have a more mature development of CSR communication on their websites than do Chinese companies; Chinese companies are still engaged in Stakeholder information strategies, while U.S. companies disclose CSR information by using different communication strategies; although there's no significant difference in CSR annual reporting between Chinese and U.S. companies, the framework for CSR reporting standards in China is still at a very rudimentary stage.

*Keywords:* Corporate social responsibility, CSR communication, Corporate Website, China, United States.

WEB COMMUNICATIONS ON CORPORATE SOCIAL RESPONSIBILITY  
OF CHINESE AND UNITED STATES  
FORTUNE 500 COMPANIES

by

Yijing Liu

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Dissertation

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## Web Communications on Corporate Social Responsibility of Chinese and United States

### Fortune 500 Companies

#### **Statement of the Problem**

The rudiments of Corporate Social Responsibility (CSR) developed in the late eighteenth century in the United States (Anonymous, 1954) and the concept of CSR have been evolving for decades (Carroll, 1979; Qu, 2007). Many scholars defined or conceptualized CSR in general terms, for instance, economic, legal, and voluntary activities (Carroll, 1979). Carroll's definition of CSR is the most cited: "social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of.....organizations at a given point of time" (p. 29). The core concepts of modern CSR are about engaging in a social process and making connections between corporations and stakeholders such as consumers, investors, staff, communities, journalists, etc. (Golob et al., 2013).

Many studies have examined the importance of CSR communication. Scholars have suggested that a good CSR communication strategy not only supports a firm's reputation, an intangible asset, but also provides benefits such as lower costs, building competitive barriers, attracting potential consumers and employees (Deephouse, 2000; Fombrun, 1996; Roberts & Dowling, 2002; Turban & Greening, 1997; Walker & Dyck, 2014). The motivation and efforts of CSR affect interactions more than one single unidirectional communication does. CSR efforts will not only benefit a company from a social perspective, but will maximize business returns to companies themselves (Du, Bhattacharya, & Sen, 2007). For example,



Coca-Cola spent a lot of money and effort on the issue of water scarcity. This is not only beneficial to the environment but also reduces the cost of production by reducing water usage. With its CSR communication campaign, Coca-Cola has involved women, water, and well-being, and the firm received a good brand image and reputation which helped it gain consumers, investors, and talented employees.

Based on Cone's (2007) study, 87% of American consumers tend to change from one brand to another brand frequently (under the conditions of a product's price and quality being equal). In 1993, only 66% of U.S. consumer would change their mind. On the contrary, 85% of consumers will decide to switch the products or services to another company if made aware of negative corporate responsibility practices of their original company, and 66% will boycott the products or services of that company. Thus, successful CSR communication will gain consumer loyalty and investment from investors (Du, Bhattacharya, & Sen, 2007).

Many global companies communicate their CSR-related activities through various communications channels. Several studies (Gomez & Chalmeta, 2011; Lee, Oh, & Kim, 2013) have content-analyzed companies' websites to examine if a CSR website creates an important platform to offer information, attract awareness, and manage stakeholder relationships. International scholars in management and communication have also examined if the current state of CSR communication practices reflect on the companies' corporate websites in other countries such as Spain (Branco, Delgado, Sá, & Sousa, 2014) Italy (Romolini, Fissi, & Gori, 2014), India (Dhanesh, 2015), Russia (Bashtovaya, 2014),

China (Tang, Gallagher & Bie, 2014), Switzerland (Branco et al., 2014) the United States (Bashtovaya, 2014; Tang et al., 2014) and Australia (Golob & Bartlett, 2007).

In recent years, CSR researchers have started to show an interest in knowing the current state of CSR communications among large Chinese companies due to the rapid growth of Chinese companies and their relatively short history of CSR engagement. Several studies have already compared Chinese and U.S. companies (Hou & Li, 2014; Tang et al., 2014; Tang & Li, 2009). They focused on the three following directions: (1) comparing the rationales of CSR between large U.S. and Chinese companies; (2) comparing CSR practices in large U.S. and Chinese companies and (3) comparing the major CSR reporting methods adopted by large U.S. and Chinese companies. However, many organizations discovered they have already done much of what is considered to be corporate social responsibility activities, but in most cases, they were not able to form formalized systems for reporting on these activities. But there are some areas that were not covered in the previous studies. For example, few studies cover a comparison of the United States and Chinese companies CSR communications such as strategic communication of a CSR website, CSR two-way communication materials, and CSR standards.

The research presented is based on the above-mentioned focus. This paper uses content analysis to compare corporate social responsibility (CSR) communication strategies on the websites of Fortune 500 companies both in China and the United States. This study aims to determine how CSR communication strategies differ between China and the United States by comparing the purpose, types of CSR programs, compliance with the International

CSR standards, and the existence of CSR annual reports, and other main stakeholders. This study is based on recent discussion and theory-building efforts in public relations literature regarding evolving CSR practices. The overarching theoretical framework will be the so-called the stakeholder engagement strategy of CSR communication in contrast to the stakeholder responsiveness strategy. The findings of the current study will provide corporate CSR and communication managers with managerial suggestions and practical insights.

## **Literature Review**

### **Public Relations and Corporate Social Responsibility**

As disciplines, Corporate Social Responsibility (CSR) and public relations (PR) have much in common. Typically, for the business organization, both PR and CSR theories stress the significance of focusing on their business organizations or concentrating on their stakeholders or general public, not only to shareholders and interest that belong to them. Cutlip, Center, and Broom (2006) interpret public relations as a management functionality that keeps interactive advantageous relationships between organizations and the general public. Meanwhile, Wilcox, Agee, and Cameron (2006) (as cited in Goi & Yong, 2009) demonstrated that PR ought to be opened in a fostered way, as a two-sided communication where an organization will change its nature and action in the process, and not just aim at the target audience. Moreover, the concepts of PR and CSR also concern society, communities, the environment, employees, and ethics.

Stakeholder theory is an important theory related to public relations and CSR.

Freeman (1984) and Golob and Barlett (2007) discovered that business and society have interactive obligations, which will impact a series of stakeholders. These stakeholders cannot be separated from local communities, corporate governance, environmental influences, staffs, shoppers and vendors, shareholders, and communities (Goi & Yong, 2009). The core part of PR practice is keeping outstanding communication with its all kinds of publics.

Carroll (1991) considered the 1980s as a transition towards more experienced research that applied his advocated four-dimensional pyramid model responsibility. He advised that CSR covers four types of obligations or scales: economic, legal, ethical, and humane. In 1979, he proposed a conceptual model that represented the important aspects of the performance of the corporation and society. He posed questions that emphasized three perspectives of the model concerning scholars and managers: (1) What is covered in social responsibility of corporations? (2) What are the social issues that the organization has to emphasize? (3) What is the organizational philosophy theory or pattern of social responsiveness? To answer these questions, many CSR reporting standards were used, e.g., the GRI (Global Reporting Initiative Index) and ISO 26000, both of which can provide guidance for reference.

### **CSR Reporting Through Corporate Websites**

There are three main approaches of CSR reporting: mandatory, voluntary, and solicited (Goi & Yong, 2009). There is no mandatory requirement to report CSR activities and no regulated standard of CSR reporting in the United States. However, the Chinese government started to require state-owned companies to provide CSR reporting in 2008.

Under the influence of globalization and the increasing information needs of the companies' stakeholders (Orlitzky, Siegel, & Waldman, 2011), the number of CSR reports is continuously growing (Rodríguez & LeMaster, 2007). Moreover, pressure from other competitors in the market is another crucial reason of reporting (Fernandez-Feijoo, Romero, & Ruiz, 2014). Furthermore, in accordance with KPMG Survey of Corporate Responsibility Reporting in 2013, CSR reporting has become the norm among G250 companies (KPMG, 2013). The quality of disclosure has also improved in recent years, moving from environmental reporting to economic, social, and environmental performance's triple bottom line (Trevino and Nelson, 2010, p. 334.).

Many channels exist that can communicate CSR activities, such as newspaper, radio, television, and the Internet. The Internet is the most effective and convenient channel to transmit CSR actions to stakeholders as well as to gather information (Gomez & Chalmeta, 2007). According to the recent data collected by Internet Live Stats (2015), around 40% of world's population used the Internet in 2014, with China and the United States as the top two countries of Internet connectivity. As a bridge that links stakeholders and organizations, the building of a CSR website becomes particularly important. According to Babbie (2001), several guidelines may be helpful when building CSR websites. These include, for example: "presentation and navigation (presentational category); CSR engagement and CSR projects/processes (content category), and CSR communication/information support (interactive category) (p.127)." This is also examined by Gomez and Chalmeta (2011), as many U.S. companies' CSR websites have shown attractive designs of format (infographics),

various content areas (CSR campaigns, videos, codes of conduct, and case studies) and interactive features (feedback forms, social media). Therefore, CSR reporting through websites is a desired way for communicating with stakeholders (Smith & Alexander, 2013; Verboven, 2011).

The two most popular CSR reporting standards are the GRI (Global Reporting Initiatives) and ISO 26000. GRI is known for voluntarily reporting on environmental and social achievements by businesses and other organizations all over the world. GRI aims at expanding in range (global), scope (indicators for society, economy, and environmental performance), flexibility (narrative and quantitative indicators), and stakeholder base (industry, the financial department, careers in accounting, civil community, environmental and human rights NGOs, structured labor, and so on) (Brown, de Jong, & Levy, 2009). The ISO 26000 takes a bottom-up method, similar to the majority of other CSR initiatives, by encouraging volunteer actions as contrary to regulation (ISO 26000, 2006, p. 26). Although GRI and ISO 26000 are the most commonly used reporting standards worldwide, different industries and stakeholders will influence CSR reporting (Boutin-Dufresne & Savaria, 2014; Sturdivant & Ginter, 1977).

### **The Strategies Engagement Model of CSR Communication: An Extension of Grunig's Normative Public Relations Modelst**

As CSR has become a business imperative, companies have started to think about how they can communicate their CSR initiatives and activities. Morsing and Schultz (2006) proposed three CSR communication strategies that are based on Grunig & Hunt's (1984)

normative public relations models: (a) the stakeholder information strategy, (b) the stakeholder response strategy, and (c) the stakeholder involvement strategy. These three communication strategies are improved progressively. The stakeholder information strategy is a one-way communication where stakeholders just passively receive CSR decisions and actions. The stakeholder response strategy is a two-way asymmetrical communication, where companies receive feedback from stakeholders. The stakeholder involvement strategy is a two-sided symmetrical communication, where businesses interact with stakeholders and create a dialogue.

For one-way CSR communication, the most common communication materials are press releases, brochures, CSR annual report, code of conduct and case study. A case study is expected to capture the complexity of a single case (Stake, 1995), and help stakeholders have a deeper understanding of a certain CSR program or activity. By detailing the background, explaining the purpose and details, and using quotes from employees and beneficiaries, corporations want to gain trust and loyalty from their stakeholders. The CSR annual report, as an important tool of communication, conveys the CSR information, creates a picture of the organization, and affects stakeholders on the basis of thinking and acting (Tewari, 2012). Although annual reports and case studies are a stakeholder information strategy, it is a way for companies to disclose essential information. In addition, infographics have become a commonly used tool in visual communication (Toth, 2013), they are relatively new to CSR communication tactics. According to Toth (2013), infographics can help

practitioners communicate complex quantitative and qualitative information in an easy-to-read manner.

There are several communication materials that help two-way asymmetric and symmetric communications. In Two-way asymmetric communication, corporations communicate with stakeholders based on public opinion without interaction. First, a feedback form is a two-way asymmetric communication, as it denotes information sharing as a two-sided process which requires feedback (Fisher, Maltz, & Jaworski, 1997; Massey & Kyriazis, 2007; Smith & Barclay, 1997). As an original form of two-way asymmetric communication, feedback communication can help companies improve their performance significantly (Hayes, 1968). Second, CSR videos especially told through employees and consumers are also considered as a stakeholder response strategy. Corporations received feedback from stakeholders through videos, hopefully, improved and can improve its CSR effort (Morsing and Schultz, 2006). Third, in order to match stakeholders' social expectations, many companies these days try to incorporate the features of social media sharing in their CSR website. Stakeholders of a company can share their thoughts and feelings with others through their social media platforms and interact with the company. Stakeholders' assessments of CSR activities are not, however, always active; for example, they can be critical of the organization if its activities are considered as having already reached the cost of the quality of the product or whether the perception exists that CSR achievements do not promote enterprise abilities (Bhattacharya & Sen, 2004; Morsing, Schultz, & Nielson, 2008). As Dawkins (2004) indicated, the capability to build



consistency between social expectancies and a CSR agenda relies on the ability to realize communications with all types of stakeholders and the support received from spectators. In addition, the dilemma is “how to make it known ... and how the company deliberately should communicate it” (Morsing et al., 2008, p. 98). Moreover, with the rapid spread of social media such as Twitter and Facebook, stakeholders are no longer passive communication receivers, instead analyzing and interacting with the information and content (Dellarocas, 2003). If CSR reporting and information disclosure in an attempt to build a positive brand image is a stakeholder information strategy, then feedback forms, promotional videos, case studies, codes of conduct, infographics, and social media are the means of building dialogue with stakeholders.

### **The Use of Websites for CSR Communication**

Many companies establish an official website because of the two main characteristics of the Internet: it allows for broader exposure to intended stakeholders and ensures higher interaction. Based on these two features, companies establish CSR webpages for transparency and disclosure. Previous studies have shown that the Internet has been an important tool for corporate communications for decades, especially for the purpose of public relations (Kent & Taylor, 1998; Kent, Taylor, & White, 2003; White & Raman, 1999). As a PR method, CSR websites represent the competitiveness of an organization, not only for promoting the image of an organization, but also for expressing the practitioner’s personal feelings on professionalism (Hill & White, 2000). CSR web pages offer a restrained channel so that they can communicate with stakeholders in different public arenas and media.

To stakeholders, CSR webpages offer the public a channel by which organizations can be observed and better comprehended (White & Raman, 1999).

Several articles that have been published in *The Public Relations Strategist* may help guide business organizations run their CSR webpage. The first guideline is to maintain the content on the web page current and provide suggestions (Gumpert, 1997; Higgins, 1999). A second article offered suggestions on how to deal with potentially inactive results, code violations, deceitful advertising, doubtful promotions, and coping with activists (Baker, 1996). Another article discussed several faulty hypotheses related to the Web; these include who is using it, the pace at which the journalists are accepting it, the merits of unstrained communications, and the technical ability required to make full use of the Web (Ovatt, 1995).

### **Content of Web-based CSR Communications in the United States and China**

Today, large companies in both the United States and China establish their CSR websites to display themselves to the public and build social and environmental commitments that are attributable to them (Hurst, 2004). China has become the second largest economy in the world; however, the culture, political systems, and business structures of each country have led to different CSR environments in them. Although there is no mandatory requirement to report CSR activities on website in either China or the United States, several regulations exist on the disclosure of CSR information.

Over the years, the U.S. government has signed laws and regulations for the promotion of CSR. In 1906, it released the “Pure Food and Drug Act.” In 1953, it released

regulations related to the legitimization of philanthropic activities. In 1969, it signed the “National Environmental Policy Act.” In addition, many parties took part in developing CSR in the United States, and there are also relatively mature and competent non-governmental organizations (NGO) as well. As a result of this, NGOs decrease the government’s load in the process of promoting CSR. Moreover, the CSR research and practice development is beneficial to scholars and enterprisers participating in the NGOs.

A study on the provision of CSR disclosures among U.S. firms indicates that approximately 80% of those examined publicly traded American companies published CSR reporting information. The study indicates that the best-known way to distribute emerging CSR information in the U.S. is via social web sites, accompanied by news releases and compulsory documents. Environmental concerns usually receive less attention than community relationships, fitness and security, variety and Human Resources (Holder-Webb, Cohen, Nath, & Wood, 2009).

In China, laws and regulations were introduced to companies by the Chinese government, China’s Stock Exchanges, and government agencies. For example, Shenzhen Stock Exchange (SZSE) and Shanghai Stock Exchanges (SSE) provide several guidelines requesting companies to disclose their CSR information. In order to meet the requirements, many global corporations go local by showing CSR experiences catered to the context of China, and stressing their contribution, for example, for the “Hope Project” and other special Chinese CSR subjects. Chinese companies have begun to popularize the practices of these activities. Several companies have built divisions abroad and are traded on the Hong Kong

and New York stock markets, but they must conform to Western customs and criteria (Tang and Li's, 2009). In fact, some companies such as China Telecom and China Mobile have begun annual CSR reporting in accordance with the instructions developed by the Global Reporting Initiative. Anecdotally, China Mobile's 2006 CSR report has versions in conventional Chinese and English, but not in simple Chinese, which may indicate that the CSR reporting (or usually CSR practice) conforms solely to investors and other stakeholders outside the scope of Chinese Mainland, and is not translated and edited for use by the actual Chinese Mainland audiences and stakeholders.

The concept of CSR, as understood in China, includes the relevant concepts of corporate citizenship, sustainability, stakeholder management, and business ethics. Since the 1980s, CSR has become a separate part of business strategy and experience in China, and has grown tremendously in recent years (Darigan & Post, 2009; Hou & Li, 2014). When mentioning the distinctions between Chinese and Western corporations, Guo (2009), a Chinese counselor devoted to the promotion of CSR research, believes that the majority of Chinese corporations are at the obedience stage.

Today, China is one of the world's largest and most essential economies. But, political changes that have occurred in recent years, in addition to business stress and natural disasters have led to new conversations, concepts, and progress on combining the growth model of CSR (Moon & Shen, 2010). The most important of these are the policy discussions promoting social harmony as CSR's primary objective. CSR offers a national framework and a practical means to harmonize business and social benefits in contemporary

China. For example, many companies apply the term CSR as representative of their political aspects and behaviors in their reporting. Moreover, China has been using aspects of Anglo-American-style corporate governance systems, so there would not be any systems between the government and the market to resist anti-social action (Moon & Shen, 2010). A CSR-motivated study mandated by the Chinese Entrepreneurs Investigation System in 2007 of more than 4,000 enterprises indicated the top three motivations of CSR were to enhance corporate image, contribute to social development, and gain government recognition (Hou & Li, 2014).

Even so, CSR creates important social capital that helps realize mutual interactions between government and non-profit organizations with the intention of helping people and establishing constructive community relationships (Darigan & Post, 2009).

It should be noted, however, that for Chinese companies facing restrictions of speech, CSR still can play a local role in China. The research shows that: (a) CSR is appearing as a management practice and has a management scope at the international level; (b) there is a general public interest in the similarities and differences between management and management research in China; (c) CSR is on the rise as a management issue in China; and (d) the main sources of this differ greatly from those in Western business systems (Moon & Shen, 2010).

To learn about Chinese corporate social responsibility, we focus on corporations' relationships that connect the Chinese nationality and NGOs under the umbrella of a greater economic, social, and cultural environment. This umbrella contains three sets of

relationships: corporate–society, corporate–state, and corporate–NGO (Stohl, Stohl, & Popova, 2009). First, CSR is the outcome of the concrete social and cultural context where it appears. May and Zorn (2003) argued that the social obligations of corporations are, at their core, about the “synchronously debated and interactive character of the relation in both organizations and culture(s)” (p. 595). In order to know more about Chinese CSR and CSR communication, it is essential to make an analysis on the social and cultural features of China and even in the wider scope of globalization. The core value of China is harmony. This feature rooted into Chinese value system and leads to the collectivism and solidarity. Compared to the United States, U.S. is known as an open, free and individual country. China’s collectivism leads to Chinese people are more likely to share the profit, while American are more caring about individual profit. Second, CSR ought to be comprehended from the perspective of corporate–nationality relationships. Schwarze (2003) proposed that CSR determinations are always made not in individual organizations, but as a consequence of interior organizational relationships, for instance, state–corporate interactive functions. The corporate–state tie is particularly essential for the appearance and the progress of CSR in China, due to the fact that the Chinese government is widespread and still keeps control on most economic resources. Last but not least, the corporate–NGO tie is another double-valued relationship essential to the CSR’s development and progress (O’Connor, Shumate, & Meister, 2008). NGOs have already acted in a critical role by exerting influence upon transnational corporations to automatically use moral principles and also in issuing legal criteria for CSR (Winston, 2002).

Chinese and U.S. scholars share common ideas regarding their interpretations of CSR. However, they are different in the important points they stress. Among U.S. scholars, only a few people discuss legal obligations, while a lot of Chinese scholars consider that corporations should put the largest effort to more their legal responsibilities and then improve social and public welfare (Hou & Li, 2014).

### **Previous Research on CSR Communication Through Corporate Websites**

There is much research comparing several companies in terms of CSR communication. Table 1 shows select previous studies that examined the corporate CSR websites of multiple countries.

Table 1

*Research on the Comparison of Different Countries' CSR Websites*

Researchers	Countries compared	Sample	Content
Tang et al. (2014)	U.S.A., China	50 U.S. and 27 Chinese Fortune 500 companies	Themes, rationale, practices on corporate website
Golob et al. (2013)	Australia, Slovenia	Top 100 Australian and Slovenian companies	CSR guidelines, reporting standards
Hou and Li (2014)	U.S.A., Europe, China	—	Reasoning and differences in CSR theory and practices
Bashtovaya (2014)	U.S.A., Russia	10 major players in U.S. and Russian energy sectors	Key themes
Branco et al. (2014)	Spain, Sweden	27 Swedish and 29 Spanish Fortune 2000 companies	State, industry alliance, earnings rate, and size

Golob et al. (2013) compared the top 100 companies in Australia and Slovenia to determine the CSR guidelines and reporting standards. They found that, although there is no regulation for CSR reporting, the volunteering of information is driven by market pressure. This may indicate that reporting of CSR via websites would be influenced by the CSR reporting environment of the larger market. CSR themes and practices are also hot topics. The research shows that the difference in cultures affects the proportion of CSR themes on a CSR website (Bashtovaya, 2014; Branco et al., 2014; Tang et al., 2014), as well as a corporation's history, economics, and development (Hou & Li, 2014).

Tang and Li's (2009) study examined many areas of CSR communication between Chinese and global companies. They discovered that the fact the corporations targeted commerce or customers always had a greater influence on the communication of their CSR



than whether they were Chinese or global. Also, Chinese and global corporations showed their principles and practices of CSR in different ways due to the differing relationships they have with the mainland Chinese and global stakeholders. Even though Tang and Li's (2009) study included a variety of CSR themes that are covered in the global and Chinese global companies, their sample number was relatively low. In addition, Tang and Li did not consider two-way communication tools such as feedback and sharing via social media. While overcoming the limitations of Tang and Li's (2009) research, this current study aimed to answer additional important research questions in its comparison of United States and Chinese companies. These research questions will compare large Chinese and U.S. companies in terms of the focus of their CSR communication, their different CSR communication materials, and their CSR reporting standards.

On the basis of previous discussion, this study proposes to answer the following research questions:

RQ1: Are there differences between the areas of focus reflected in the CSR webpages of Fortune 500 companies in China and those of the United States?

RQ2: Are there differences between the CSR communication materials of Fortune 500 companies in China and those of the United States?

RQ3: Are there differences between the CSR reporting and reporting standards of Fortune 500 companies in China and those of the United States?

## Method

Although more and more corporations are likely to use multiple communication channels to transmit their CSR activities, CSR websites always play the most prominent and basic role in CSR communication (Basil & Erlandson, 2008). Previous studies related to CSR websites paid more attention to every single part of CSR communication, such as themes (Bashtovaya, 2014; Branco et al., 2014, Tang et al., 2014) and reporting guidelines (Golob & Bartlett, 2007; Hou & Li, 2014), but these studies lack a strategy for building a CSR website. Therefore, the need exists to apply efficient and innovative strategic planning to realize effective communication of CSR via the Internet (taking web design, content, and interactive features for a CSR corporate website into account).

This study examined the elements displayed in the CSR websites of selected companies by analyzing the site content. This qualitative method will examine the presence and absence of CSR elements on the webpages of Fortune 500 companies in both China and the United States.

### Sampling and Unit of Analysis

This study aims to determine how CSR communication strategies differ between China and the United States by comparing and contrasting Fortune 500 companies in China and the United States. The first sample included the top Fortune 500 U.S. corporations in 2014 as ranked by *FORTUNE* magazine, while the second sampling came from the Fortune 500 Chinese companies of 2014 as ranked by *FORTUNE China* magazine. The English version of U.S. corporations and the Chinese version websites of Chinese corporations were

downloaded in 2014. The analysis unit was the website of each corporation.

### **Codebook, Coding, and Intercoder Reliability**

The original codebook framework referenced was from Lynch and Peer (2002). The checking points of the codebook were based on three studies of CSR: Chapple and Moon's (2005), Maignan and Ralston's (2002), and Tang et al.'s (2014). The codebook contained two parts: manifest and latent. Manifest refers to the content that is displayed openly on the websites and is measurable countable, including industry sector, CSR focus area, CSR reporting, and CSR communication materials. First, the industry sector ranking follows the Global Industry Classification Standard (GICS, 2015), which includes energy, materials, industrials, consumer discretionary, consumer staples, health care, financials, information technology, telecommunication services, and utilities. Second, the CSR focus areas consisted of human rights, labor practices, the environment, fair operating/vendor relations practices, consumer issues, community participation and development, and organizational management. These seven CSR focus areas were based on the triple bottom-line approach (social, environment, and financial) of the World Wide Web and targeted different stakeholders. Moreover, the researcher examined two aspects of reporting: one, if a company's CSR website has a CSR annual report or not, and the other, the reporting standard of the CSR annual report. Similar to the previous research, this researcher selected two main reporting standards, Global Reporting Initiative Index (GRI) and ISO 260000, and coded them accordingly. Finally, communication materials included feedback form, video, employee videos, videos from the consumer perspective, case studies, codes of conduct,

infographics, and social media sharing were coded with presence and absence. These communication materials can contribute in the form of two-way asymmetric and symmetric communications. Videos, case studies, and codes of conduct are two-way asymmetric communication materials, while feedback forms and social media are two-way symmetric communications.

Latent content of CSR websites refers to content that is not readily visible, for instance, stakeholders, credibility, and the balance of CSR content on the website. This content analysis will not code latent content. Each corporation was also coded for industry section, follows the Global Industry Classification Standard. Two people who speak Mandarin coded the websites of the Chinese companies and U.S. companies. Researchers randomly chose 50 companies from the United States and China, with over 90% similarity in each variable.

## **Results**

For the entirety of companies coded, 44.2% (221 companies) of the Chinese Fortune 500 companies and 82% (410 companies) of the U.S. companies have Corporate Social Responsibility (CSR) webpages on their corporate website. As a result, 221 Chinese companies and 410 U.S. companies were included in the following data analysis.

For RQ1, I posited the following research question: Are there differences between the areas of focus reflected in the CSR webpages of Fortune 500 companies in China and those of the United States?

To answer this research question, a chi-square analysis was performed to compare the

frequencies and percentages of areas of focus reflected in the Chinese and U.S. Fortune 500 companies. Table 2 displays cross-tabulation results in which seven areas of CSR focus were compared between American and Chinese Fortune 500 companies.

Table 2

*CSR Focus Area on CSR websites*

Area of CSR focus	Chinese companies	U.S. companies	Chi-square ( <i>df</i> )
Human rights	108 (48.9)	198 (48.3)	.02 (1)
Labor practices	96 (43.4)	247 (60.)	16.35 (1) ***
Environment	139 (62.9)	313 (76.3)	12.78 (1) ***
Fair operating/vendor relations	46 (20.8)	144 (37.8)	19.20 (1) ***
Consumer issues	55 (24.9)	132 (32.2)	3.68 (1)
Community involvement and development	146 (66.1)	296 (72.2)	2.58 (1)
Organizational governance	43 (19.5)	162 (39.5)	26.33(1) ***

*Note.* The number in parentheses represents the percentage. Percentages are calculated based on the entire number of companies that have a CSR webpage (*N* for Chinese companies = 221; *N* for U.S. companies = 410). \*  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$ .

The results of the chi-square tests indicate more differences than similarities between Chinese and U.S. companies in Table 1. First, there were significant differences between Chinese and U.S. companies in the categories of labor practices ( $\chi^2 = 16.35$ ,  $df = 1$ ,  $p = .000$ ), environment ( $\chi^2 = 12.78$ ,  $df = 1$ ,  $p = .000$ ), fair operating/vendor relations ( $\chi^2 = 19.20$ ,  $df = 1$ ,  $p = .000$ ) and organizational governance ( $\chi^2 = 26.33$ ,  $df = 1$ ,  $p = .000$ ). In terms of disclosure of labor practices on their CSR websites, 43.4% of Chinese companies disclosed their practices, while 60.2% of U.S. companies provided labor practice content on their

websites. Nearly 63% of Chinese companies mentioned environmental issues on their CSR website, but 76.3% of U.S. companies discussed environmental issues. Both Chinese and U.S. companies mentioned less about their fair operating/vendor relations practices.

However, differences between Chinese and U.S. companies are obvious. Some 20.8% (46) of Chinese companies showed information about fair operating/vendor relations on their CSR website, whereas 37.8% of U.S. companies disclosed that information. Only 19.5% of Chinese companies included organizational governance on their CSR website, while 39.5% of U.S. companies included these details. The above-mentioned percentages show the difference in the *amount* of focus of each CSR area between Chinese and American companies, while the chi-square describes the *degree* of difference. The results of the chi-square analysis indicate that U.S. companies differ significantly from the Chinese companies and focus more attention on the aforementioned areas while communicating their CSR engagement. In terms of human rights issues, consumer issues, and community involvement, there was no statistical difference between Chinese and American Fortune 500 companies, as the data showed a lower value in chi-square and high *p* value.

In RQ2, I posited the following question: Are there differences between the CSR communication materials of Fortune 500 companies in China and those of the United States? Again, a chi-square analysis was conducted to compare the difference between the CSR communication materials posted on Chinese and U.S. Fortune 500 company websites. Table 3 displays the frequencies and percentages of CSR-related communication materials in Chinese and U.S. Fortune 500 companies.

Table 3

*CSR Communication Materials on CSR Websites*

Communication materials	Chinese Fortune 500 firms	U.S. Fortune 500 firms	$\chi^2$ (df)
Annual reports	127 (57.5%)	256 (62.4%)	1.49 (1)
Feedback (forms or links)	8 (3.6%)	38 (9.3%)	6.78 (1)*
Promotional videos	8 (3.6%)	105 (25.6%)	47.23(1)***
Employee featured on the video?	1 (.5%)	79 (19.3%)	45.92 (1)***
Consumer featured on the video?	1 (.5%)	25 (6.1%)	11.58 (1)***
Case study	75 (33.9%)	82 (20%)	14.92 (1)***
Code of conduct	59 (26.7%)	131 (32%)	1.89 (1)
Infographics	15 (6.8%)	90 (22%)	23.80 (1)***
Social media sharing	12 (5.4%)	112 (27.3%)	43.57 (1)***

*Note.* The number in parentheses represents the percentage. Percentages are calculated based on the entire number of companies that have a CSR webpage ( $N$  for Chinese companies = 221;  $N$  for U.S. companies = 410). \*  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$ .

To answer RQ2, I performed chi-square analyses for seven different communication materials that are present on the websites of U.S. and Chinese companies. Among these CSR communication materials, there were six coded communication materials that are significantly different between Chinese and U.S. Fortune 500 companies. Rarely did Chinese (3.6%) or U.S. (9.3%) companies have a feedback form for their CSR website. There was, however, still a slight difference between Chinese and U.S. companies ( $\chi^2 = 6.78$ ,  $df = 1$ ,  $p = .01$ ), showing that American companies were more likely to have a feedback form. Moreover, Chinese companies had fewer CSR promotional videos, and only one company (.5% of total Chinese companies) had employees and consumers featured in their promotional video. In contrast, 25.6% of U.S. companies had promotional videos, 19.3% of the

companies had videos that featured employees, and 6.1% of them had videos that featured consumers. What's more, the chi-squares indicated that there was a significant difference between Chinese and U.S. companies in their use of promotional videos ( $\chi^2 = 47.23$ ,  $df = 1$ ,  $p = .000$ ), videos featuring employees ( $\chi^2 = 45.92$ ,  $df = 1$ ,  $p = .000$ ), and videos featuring consumers ( $\chi^2 = 11.58$ ,  $df = 1$ ,  $p = .000$ ). Furthermore, the data showed a significant difference in the inclusion of case studies ( $\chi^2 = 14.92$ ,  $df = 1$ ,  $p = .000$ ), infographics ( $\chi^2 = 23.81$ ,  $df = 1$ ,  $p = .000$ ) and social media sharing ( $\chi^2 = 43.57$ ,  $df = 1$ ,  $p = .000$ ) on the CSR webpages of Chinese and American Fortune 500 companies. In addition, there was a slight difference in the inclusion of feedback forms between these two countries. However, there was no significant difference in the inclusion of codes of conduct ( $\chi^2 = 1.89$ ,  $df = 1$ ,  $p = .000$ ) between Chinese and American companies, demonstrating that U.S. companies and Chinese companies put similar effort into their codes of conduct.

In RQ3, I posited the following question: Are there differences between the CSR reporting and reporting standards of Fortune 500 companies in China and those of the United States? I still used a chi-square analysis to compare the differences of annual CSR reports and CSR reporting standards in Chinese and American Fortune 500 company websites. Table 4 displays the frequencies and percentages of annual CSR reports and CSR reporting standard between Chinese and American Fortune 500 companies.



Table 4

*CSR Reporting Standard*

Reporting Standards		China	U.S.A.
Reporting standard recode	GRI	65 13.0%	140 28.0%
	ISO 26000	2 0.4%	0 0.0%
	None	433 86.6%	360 72.0%
	Total	500 100.0%	500 100.0%

*Note.* Percentages are calculated based on the entire number of Fortune 500 companies in China and United States. (N for Chinese companies = 500; N for U.S. companies = 500).

To answer RQ3, I performed a cross-tabulation analysis. The result of the analysis is reported in Table 4. There is a statistical difference ( $\chi^2 = 36.2$ ,  $df = 2$ ,  $p = .000$ ) on the adoption of CSR reporting standards between Chinese and American Fortune 500 companies. I found that 13% of Chinese Fortune 500 companies used GRI, while 28% of American Fortune 500 companies used GRI. As for ISO 26000, only two Chinese companies used it. However, it can be said that many companies in both countries are still not using the reporting standards in communicating their CSR activities.

### Discussion

#### CSR Focus Areas on Chinese and U.S. Company CSR Websites

The content analysis of the Fortune 500 companies of China and the United States showed that U.S. companies are more likely to have an independent Corporate Social Responsibility (CSR) webpage on their official website than Chinese companies. There is

no previous study compared the number of CSR website between China and United States. However, some research examined that China was still at the very beginning of CSR communication (Gao, 2009; Tang, Gallagher & Bie, 2014). On one hand, Chinese companies have fewer independent CSR webpages because some companies intend to disclose their CSR activity report in the newsroom in conjunction with other public relations news releases. On the other hand, the results also indicate that Chinese companies lack awareness of establishing a CSR webpage. This is due to a relatively short history of Chinese companies' attention to CSR and CSR disclosure. In Chinese companies, CSR as a managerial consideration has become spotlighted only in the past decade. Prior to 2008, the growth of CSR communication was limited by a strong control of information by the Chinese government (Mol, He, & Zhang, 2015). Although the Chinese government encouraged companies to disclose information and the media to become increasingly open, the concept of CSR as management function has not been fully adopted by all Chinese companies. Since 2008, the number of CSR websites in China has seen a rapid increase (see Tang et al.'s research for the comparison). On the contrary, the United States has a long history of CSR communication as well as implementation.

The results of the current study provide answers as to why U.S. companies have more CSR webpages. First, Chinese Fortune 500 companies primarily target business clients (e.g., energy, raw materials, and shipping companies), whereas U.S. companies focus on consumers (e.g., producers of consumer products, banks) (Tang & Li, 2009). Second, knowledge of CSR reflects a shift of focus in CSR, which, in turn, reflects the changing

issues that are core to business–society relations (Moon & Shen, 2010). The United States has long been a developed country, offering a society with more experience in CSR and providing companies a long history of the way CSR functions. China, in contrast, is still a developing country, and CSR reporting is underdeveloped. In addition, stakeholders in U.S. companies are more likely to know the systems of CSR activities.

Compared to the CSR focus areas of Chinese companies, it was revealed that U.S. companies tended to have multiple CSR focus areas. For example, according to the content analysis, U.S. companies are more likely to disclose labor practice issues, in particular labor diversity issues. This is because U.S. companies are increasingly facing diversity issues in their workforce both nationally as well as overseas (Bashtovaya, 2014). This leads to the conclusion that the larger the company, the more diverse their employee base will be and the more likely it is that labor issues will occur. Meanwhile, Chinese companies are less likely to be involved in such labor issues, at least at this development stage. However, Chinese companies do face problems related to labor issues as reported in the international media. These issues include overtime work, occupational diseases, dangerous working conditions, and underage workers in Chinese factories. Foxconn, the EMO of apple in Shenzhen was exposed using child labor several times. Although they admit using child labor is illegal, they did little to change this situation. In contrary, Apple did a lot to improve the Labor practices and to redeem the reputation. For instance, they educate their employees, highlight their labor practices and limit work hours. Why did Chinese companies rarely mention labor practice? The first reason is that child labor is cheaper so that they can make more profit. Another

reason is that student was forced by school to gain working experience because the intense competition after they graduate. The second reason is due to the weak labor standards and labor regulations. These issues have developed partly because the Chinese labor market does not have the problem of a labor shortage. Given that it is not difficult for Chinese companies to recruit people or backfill vacant positions, they tend to deliberately ignore some labor-related principles such as fair treatment and equal opportunity. Moreover, talented people prefer to work in a global company that treats employees better. This huge difference between China and the United States has been affected by history, cultural and regulation. However, Chinese companies are facing not only domestic competition, but international competition as well. The disclosure of more details about their labor practices will help companies both build a good brand image and also attract more talented employees.

In terms of CSR stakeholders, U.S. companies focus not only on employees, but they also they pay significant attention on communities and consumers. There appears to be no significant difference in community involvement between Chinese and U.S. companies' corporate websites. Of all available CSR focus areas, both U.S. and Chinese companies put their biggest effort into communities. However, U.S. companies were found to be more likely to establish a long-term relationship with communities whereas Chinese companies prefer short-term engagements, such as one-time donations. For example, since 2001, American company Chevron has been demonstrating their commitment to the countries and communities where they operate by creating jobs, employing and developing local workforces, and sourcing from suppliers within their local communities. In China, big

companies such as Lenovo engage in one-time donations, whereby they donate money to drought- and poverty-stricken regions in southwest China and help them dig a well in just seven days. In addition, by looking through every CSR community website, the CSR activities of Chinese companies have no direct connection to their business, whereas U.S. companies conduct CSR activities more strategically. As an example, American car company Ford expanded or built new plants at seven locations in the Asia-Pacific region and hired employees from across that region. Ford and other companies also expanded their supply chain in these lower-cost emerging markets. These changes affect not only how they manage their operations, but also how they engage with and affect the communities in which they operate. This contrasts with Kinglong, an automobile company in China, who sponsored the Xiamen International Marathon and held a children's art competition—both activities that have nothing to do with their business.

In terms of how corporations relate to their stakeholders and consumers, it was found that U.S. companies focused more on product quality than on product safety. Chinese companies, in comparison, tended to put more emphasis on product safety. Chinese companies have been addressing more about product safety issues for several years. With the increased scrutiny from the media and a freer flow of information spurred by social media, safety issues are currently emphasized more than ever before. As a result, large Chinese consumer companies are being demanded to comply with the safety rules set by the government and international standards. Thus, there is no significant difference in consumer issues between Chinese and U.S. companies. What is more, since U.S. companies

primarily target consumers, they are more likely to be concerned about consumer issues and fair operating/vendor relations.

This study also found that U.S. companies are more likely than Chinese companies to disclose organizational governance information on their CSR webpages. U.S. companies reported their partnerships with the government as a sign of their increasing legitimacy and prestige (Tang & Li, 2009). The data showed no significant difference between Chinese and U.S. companies regarding human-rights-related CSR initiatives. However, the specific details in dealing with human rights were somewhat different between two countries. Most Chinese companies rarely discussed labor rights in the context of human rights; instead they were more likely to classify labor issues under labor practices. Some Chinese companies classified fair education as a human right, and they were more likely to donate money to education by sponsoring poor students or building schools in remote regions through initiatives such as “Hope Project”. In comparing how Chinese and American companies focused on education rights, it was found that U.S. companies were more likely to support women, employees, and the environment. For instance, Coca-Cola has put much effort into supporting women entrepreneurs, while Apple cares more about employee rights.

Last but not least, since the environment is a global issue, both China and the United States have put a lot of effort into combating global warming, water conservation, and sustainability. Although the Chinese government has enacted several regulations and measurements, Chinese companies still have a long way to go to catch up with American

companies. The huge effort American companies have made has been stimulated by peer pressure from their market competitors rather than from state governments.

### **Communication Strategies of Chinese and U.S. Companies**

CSR communication strategy is determined by a company's stakeholders. This is consistent with Morsing and Schultz, who discussed in CSR communication strategies, stakeholder different stakeholder need different communication strategies to transmit corporate CSR information (2006). For stakeholders, a CSR website is the most direct and convenient way to gather information on a company's CSR actions. In the comparison of communication materials found on Chinese and U.S. company websites, we found many differences in CSR practices, CSR communication strategies, and the purpose served by the CSR. While the goals of CSR reporting and CSR information disclosure are to build a positive brand image, as emphasized in the stakeholder information strategy of CSR communication, some recent efforts with feedback forms, promotional videos, case studies, codes of conduct, infographics, and social media have provided ways to build a dialogue with stakeholders, which is emphasized in the stakeholder engagement strategy.

As this research has already mentioned, China is still at the rudimentary stage regarding CSR communication. The results in the current study showed that the most frequently used communication materials on Chinese corporate websites were CSR annual report, case studies and codes of conduct. These three communication materials are basic communication materials, and need to evolve if Chinese companies are to move from a stakeholder information strategy to a stakeholder response strategy, as defined by Morsing

and Schultz (2006). Large Chinese companies analyzed in this study generally inform their stakeholders about corporate CSR actions and decisions in detail, in an effort to provide relevant information to their stakeholders. However, by examining the results of the rest of the communication materials, we found that Chinese companies lack the awareness of the importance of interacting with their stakeholders. In China, the practice of stakeholder theory is much different from that of Western countries. In the first place, China is a socialist country where more than half of the Chinese Fortune 500 companies are government-owned. This makes the Chinese government tend to dominate in a company's stakeholder matters than do owners of U.S. companies. Second, as China is a developing country, improving financial profits is always the most important task for Chinese companies, so the main work of stakeholder management is to deal with the relationship between the company and the important stakeholders, and pay less attention to the other stakeholders (Chen & Zhang, 2009). This also indicates that many of those large Chinese companies have either not yet started their CSR communication, or they have just started. However, with the growing influence of developed countries and the shift in the business model, Chinese companies will realize the importance of two-way symmetrical communication in CSR communication in the near future.

Publicly held U.S. Fortune 500 companies tended to show more communication materials on their CSR webpages than their counterparts in China. This study also found that consumers would not easily change their loyalty to, or perspective of, a company based upon CSR information and decisions. U.S. consumers may suspect that "the company is



trying to hide something” (Brown & Dacin, 1997). To avoid this perception, U.S. companies used the stakeholder response strategy and stakeholder involvement strategy, by offering feedback forms, promotional videos, infographics, and social media sharing. By looking through the CSR websites of U.S. Fortune 500 companies, we found that companies were considered successful in CSR if their sites contained more CSR communication materials. Researchers also proved that two-way communication strategies in CSR communication could reduce negative evaluations for a company experiencing negative news and improve the stakeholders’ understanding of the company (Morsing, Schultz, & Nielsen, 2008; Lim, Yang, & Chung, 2015). Although CSR in the United States is more developed than CSR in China, when we compared the percentage of CSR focused on information disclosure, we found that the material communicating CSR was in balance.

### **CSR Reporting in Chinese and U.S. Companies**

The results of the chi-square testing showed no significant difference between Chinese and U.S. companies related to the posting of CSR annual reports. Influenced by globalization and the increasing information needs of the companies’ stakeholders (Orlitzky, Siegel, & Waldman, 2011), the number of CSR reports is on the rise among Chinese companies since China hosted the 2008 Olympic Games (Rodríguez & LeMaster, 2007; Tang & Li, 2009). For China, it is important not only to have further economic development and to maintain the profit-making margins, but to also promote their awareness of CSR. The Chinese government encourages companies to report their CSR activities, because CSR can aid in the government’s consolidation towards a harmonious society (Noronha, Tou, Cynthia,

& Guan, 2013) as well as help in distributing the nation's resources in a reasonable and balanced way. Although CSR reporting in the United States is a voluntary activity, there are still many corporations that disclose their CSR activities. In terms of motivation to perform annual CSR reporting, the literature suggests that among the most influential reasons for publishing CSR annual reports is peer pressure from market competitors (Fernandez-Feijoo, Romero, & Ruiz, 2014). There is no doubt that CSR annual reports help companies attract consumers, enhance corporate reputation, and appeal to socially responsible investors.

There is a statistical difference in the CSR reporting standards between Chinese and U.S. companies. CSR guidelines in China were provided by the Chinese governmental agencies or stock exchanges; for instance, Shenzhen and Shanghai Stock Exchanges have one or more CSR guidelines. We found that very few Chinese companies followed the global GRI standard. This indicates that the CSR reporting framework in China is still at a very rudimentary stage. Although more and more reporting standards are raised by stock exchanges and government agencies, when compared to the GRI, the reporting regulations in China remain underdeveloped. In comparison, U.S. companies commonly use the GRI as the guideline for their annual CSR reports. This could be explained by Campell: "It shows a high level of institutionalization, as CSR has long been recognized and practiced in the United States. The process of institutionalizing CSR in China is likely to be influenced by a number of factors, including governmental policy, professional culture, the media, NGOs, and industry norms."

### **Limitations and Suggestions for Future Study**

Limited by the content analysis, the current study has some constraints that future research should consider. First, this study examined only the presence or absence of different CSR items. The quantity analysis is limited by availability of materials, the underlying motives and stakeholders' perspective of CSR web communication cannot be measured. Future studies could analyze and delve into the quality of the CSR reporting and the communication strategies reflected in CSR websites such as survey or Q method.

Second, although a combined thousand companies were coded for China and the United States, the conclusions reported in this study are only applicable to large companies. Future studies may need to analyze the content of mid-size companies for these two countries.

Third, no research study exists that looks at the communication materials of a CSR website. Thus, the list of items pertaining to CSR communication materials were summarized from the websites of the Fortune 500 companies. Future studies may need to focus solely on how to strategically use CSR communication materials. Guidance for using different CSR communication materials may help companies gain more awareness and loyalty from their stakeholders. Finally, this paper compared only Fortune 500 companies of China and the United States, as ranked in 2014. As CSR is further developed in these countries, a future study may compare the CSR websites by year.

## Appendix

## Code Book

Variables		
V1.	Industry sector:	1. Energy 2. Materials 3. Industrials 4. Consumer Discretionary 5. Consumer Staples 6. Health Care 7. Financials 8. Information Technology 9. Telecommunication Services 10. Utilities
V2.	CSR website	1. Yes 0. No
V3.	Human rights:	1. Yes 0. No
V4.	Labor Practices:	1. Yes 0. No
V5.	Environment:	1. Yes 0. No
V6.	Fair operating/vendor relations practices:	1. Yes 0. No
V7.	Consumer issues:	1. Yes 0. No
V8.	Community involvement and development:	1. Yes 0. No
V9.	Organizational governance:	1. Yes 0. No
V10.	CSR/Sustainability annual report:	1. Yes 0. No
V11.	Reporting standard:	0. No 1. GRI 2. ISO26000 3. LRQA 4. IPIECA/API/OGP
V12.	Feedback form:	1. Yes 0. No
V13.	Video:	1. Yes 0. No
V14.	Video told through employee:	1. Yes 0. No
V15.	Video told through consumer:	1. Yes 0. No
V16.	Case study:	1. Yes 0. No
V17.	Code of Conduct:	1. Yes 0. No
V18.	Infographic:	1. Yes 0. No

V19. | Social media share:

| 1. Yes 0. No

## Industry Sector

	<b>Sector</b>	<b>Industry Groups</b>
1	Energy	Energy
2	Materials	Materials
3	Industrials	Capital Goods
		Commercial & Professional Services
		Transportation
4	Consumer Discretionary	Automobiles & Components
		Consumer Durables & Apparel
		Consumer Services
		Media
		Retailing
5	Consumer Staples	Food & Staples Retailing
		Food, Beverage & Tobacco
		Household & Personal Products
6	Health Care	Health Care Equipment & Services
		Pharmaceuticals, Biotechnology & Life Sciences
7	Financials	Banks
		Diversified Financials
		Insurance
		Real Estate
8	Information Technology	Software & Services
		Technology Hardware & Equipment
		Semiconductors & Semiconductor Equipment
9	Telecommunication Services	Telecommunication Services
10	Utilities	Utilities

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### **Vita**

Yijing Liu was born in Shanghai, China, on October 29, 1991. After finishing high school in 2010, she went to Shanghai University of Engineering Science. Between 2010 and 2014 she studied Advertising at Shanghai University of Engineering Science and received her B.A degree. After graduation, she went to Syracuse University and received M.S. in Public Relations from S.I. Newhouse School of Public Communications of Syracuse University in August 2015.