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Aims: Asian Journal of Public Relations (AJPR) publishes original articles that create, test, or expand public relations theories and practices. AJPR aims primarily to contribute to address or challenge the relation(s) between theory and practice in understanding public relations across multiple contexts. All theoretical and methodological approaches, including quantitative, qualitative, critical, historical, legal, or philosophical are welcome, as are all contextual areas.

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The editor-in-chief, associate editor, and editorial board make every effort to review manuscripts thoroughly and promptly. Either editor-in-chief or associate editor determines whether the content of the manuscript is appropriate for the AJPR and whether there is sufficient publication potential to proceed with anonymous reviews.

Manuscripts meriting review will be read anonymously by two, qualified reviewers. In most instances, authors can expect decision on their work within 60 days.

Editor's Comment

We are delighted to publish the first issue of the *Asian Journal of Public Relations* (AJPR), which contains three outstanding papers. We launched this journal because we believe there is a need for an outlet that covers international perspectives and practices of public relations. AJPR aims primarily to address or challenge emerging issues of theory and practice in public relations across multiple contexts.

AJPR is a peer-reviewed journal, published by the Korean Academic Society for Public Relations (KASPR). We are supported by 15 excellent board members who will be of great help in achieving AJPR's goals. Hong-Lim Choi (Sun Moon University) and Jungeun Yang (Pyeongtaek University) have agreed to serve as our Associate Editors to help us with getting this first issue ready.

The first paper by Bokyung Kim, Eunhae Park, and Glen T. Cameron addressed the importance of leaders' communication efforts in encouraging greater workplace performance, and it provided several implications for the Korean PR industry since the data was collected from Korean PR practitioners. Cui Meadows conducted a content analysis of 174 websites of American and Chinese companies and revealed cultural differences in Corporate Social Responsibility (CSR) topics and CSR communication. The results deal with specific considerations of cultural differences for the world's two largest markets.

Whereas Meadows dealt with organizational perspectives on CSR, Holly Ott and Anli Xiao examined US and China consumers' perspectives on CSR, and it emphasized cultural factors in establishing CSR strategy and communication.

We hope you enjoy the first issue of AJPR. If you would like to suggest for this new journal or special topics for future issues, please let us know. We value your input. Our

email address is kaspr2017@naver.com and AJPR's website is: http://www.kaspr.net/sub03/sub0301.asp.

Warm wishes,

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Transparent Communication Efforts inspire Confident, even Greater, Employee Performance

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Eunhae Park**
Glen T. Cameron***

Abstract

The purpose of this study was to explore the relationship between organizational leaders' internal communication efforts, employees' work engagement, and their public relations performance. Findings from a survey of public relations agency employees in South Korea (N = 100) indicate that transparent employee communication, having three dimensions of sufficient and accessible information, accountability/authenticity, participation/openness, would not only enhance employees' reputation perceptions toward their own organizations (B = .54), but also foster job engagement (B = .41), and their willingness to adopt an accommodative stance to public (B = .41). Findings are discussed in terms of how organizational leaders (i.e., that include top management, managers, and unit supervisors) can inspire greater workplace performance.

KEYWORDS Transparent Leadership, Employee Communication, Work Engagement, Employee-Organization Relationships, Organizational Transparency

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Introduction

Public relations scholarship has emphasized the importance of building and maintaining positive relationships with employees. That is, employees are not only valuable assets, but also important stakeholders for organizations to communicate with, given that they, in turn, shape an organizational image in eyes of public (Grunig, 1992; Hung, 2005; Ledingham & Bruning, 1998).

Early public relations studies on employee-organization relationship have explored its values that were originated from relationship management theory (i.e., trust, satisfaction, control mutuality, and commitment; Hon & Grunig, 1999; Wilson, 2000); and further examined the relationships between job satisfaction and public relations models of practice (Karadjov, Kim, & Karavasilev, 2000; Kim & Hon, 1998; Rentner & Bissland, 1990).

Recent studies focus more on cultivating an open communication climate in organizations. If an organization provides germane information about individual job roles and issues in workplace and makes it visible to employees, it would lead to their efficient job performance, enhanced organizational commitment and trust (Gallicano, Curtin, & Matthews, 2012; Kim & Rhee, 2011; Mishra, Boynton, & Mishra, 2014; Walden, Jung, & Westerman, 2017).

Although open communication culture is positively related to employee-organization relational outcomes, relatively less attention has been paid to top management as a group leader who would exemplify, promote, or interfere transparent communication among employees. Regarding the function of leaders' communication styles in employee-organization communication, leadership literature conceptualizes two commonly desired leader characteristics as charismatic and transformational, focusing more on a leader's exceptional traits (Bass, 1995; Conger, 1999; Conger, & Kanungo, 1987; Conger, Kanungo, Menon, & Mathur, 1997).

Particularly, we argue that a leader's transparent communication in an organization (Rawlins, 2009) can best reflect his or her communication efforts to provide sufficient information to employees, and make information flow from the top downwards; thus, should be elaborated in our study instead of leadership qualities noting their excellence. Although leader transparency did not emerge as a significant factor in earlier research, studies since have addressed the impact of transparent communication on public: when an organization shares substantial information with public, welcomes public participation in its decision-making process, and avoid secrecy, it leads to greater relational outcomes and better reputation among its key publics (Kim, Hong, & Cameron, 2014; Lee, & Boynton, 2017; Plaisance, 2007; Rawlins, 2009).

In addition, this study demonstrates two important benefits of leader transparency: work engagement and willingness to accommodate toward public. Work engagement (i.e., and its related term, "job engagement"; please see Walden, Jung, & Westerman, 2017) is the key outcome of transparent employee communication and a valid measure to capture employees' workplace productivity (Hakanen, Schaufeli, & Ahola, 2008; Kanji & Sa´, 2006; Ruck & Welch, 2012; Walden et al., 2017). Distinct from organizational commitment, work engagement means individual dedication to one's own job, and thus, fits into our study well (Saks, 2006).

At the same time, organizational leaders inspiring participatory communication culture would directly influence public relations practitioners' daily practice that involves a strategic decision-making process (Hwang & Cameron, 2008; Zhang, Qiu, & Cameron, 2004). That is, employers can encourage practitioners to use flexible communication strategies to accommodate toward diverse situations and meet public needs. To investigate the association between the leaders' transparent communication and the practitioners' communication stance, this study borrows that idea from a communication continuum proposed by contingency theory (Cancel, Cameron, Sallot, & Mitrook, 1997).

To summarize, although scholars argue that top management should promote transparent communication among employees, the literature has yielded little empirical evidence of how it is transferred from leaders to employees, and what consequences it might bring to their organizations. Therefore, this study seeks to explore how leaders' transparent communication efforts may relate to employees' task orientation, organizational reputation, and their adoption of daily public relations stance, all of which, in turn, indicate greater workplace performance.

Finally, another aim of this research is to evaluate the validity of the instrument of leader transparency by testing the Rawlins' (2009) transparency efforts scale. We explore these issues through a survey of employees in South Korea, particularly in the context of public relations industry. Situated in this context, this study can advance the understanding of what shapes open communication between leaders and employees and its implications with public relations professionals.

Literature Review

Open Communication with Employees and the Influence of Key Individual

As we noted above, early public relations literature conceptualizes employee- organization relationship as the subarea of relationship management theory (Grunig, 1992; Hung, 2005); and noted that "to be effective and sustaining, relationships need to be seen as mutually beneficial, based on mutual interest between an organization and its significant publics" (Ledingham & Bruning, p.27, 1998). Considering employees as the key public for employers and organizations to communicate with, recent studies focus more on cultivating and improving employee-organization communication management.

Multiple scholars conclude from their findings that if organizations provide relevant information and make it accessible to employees, such open communication culture can impact their enhanced organizational commitment and trust, and greater job performance (Kim & Rhee, 2011; Mishra, Boynton, & Mishra, 2014). In this line of research, Walden and colleagues surveyed Millennial employees, and supported the finding that when organizations would provide adequate and thorough information to employees about individual job performance and workplace issues, and make such information flow openly, which in turn, led to greater organizational commitment and less likelihood to leave their organizations (Walden et al., 2017). From another recent survey, 223 Millennial agency practitioners in the U.S. also pointed out "inclusive communication, encompassing more regular and thorough communication, openness, instructions, feedback, and definition of roles" as the most frequent recommendations for the organization to improve its relationship with employees (Gallicano, Curtin, & Matthews, 2012, p. 233).

Considering young practitioners' preference for open communication and regularly sharing information by their organization, organizations may want to understand the function of group leaders and how that open communication culture is transferred from the top to employees. It is noteworthy that the communication executive function is an integral part of an organization in shaping a shared vision and inspiring employee communication (Wright, 1995). Johansson and Ottestig (2011) also assert that practitioners in Swedish organizations have recognized the critical role of a key individual in employee communication, as the leader determines the overall communication management function of his or her organization. Here, key individuals in public relations can include not only CEOs or the highest management level of an organization, but also public relations or communication managers, "responsible for communication but not included in the senior management group" (Johansson & Ottestig, 2011, p. 158; see also, Swerling

& Sen, 2009).

However, the question remains; what leader communication elements would remove obstacles that might hinder open employee communication. We browse theories of full-range leadership and conclude that, "transformational" and "charismatic" leadership have been recognized for decades as being critical leadership styles to the follower (Bass, 1995; Conger, 1999). However, the two theories seem to focus more on exceptional personal traits of a leader. For example, leaders are effective if they articulate a strategic vision for a future and take personal risk, or if they perform the charismatic role and display unconventional behavior (Conger & Kanungo, 1987; Conger, Kanungo, Menon, & Mathur, 1997; Fitzgerald & Schutte, 2010; Shamir, House, & Arthur, 1993; Yukl, 1999). Conversely, we aim to explore open communication efforts of which employees may indorse the ideas, and an organizational leader might want to consider adopting in the organization.

Transparent Communication Efforts by Organizational Leaders

To these points, the literature notes that employees prefer open, unobstructed access to information about their job roles and organizational issues. Given this basic framework, leader transparency would function as the preferred leader communication style among employees.

Public relations and communication scholars have defined the concept of organizational transparency as organizational value when providing more information (DiStaso & Bortree, 2012); information disclosure and openness to earn public trust (Kim et al., 2014); subjective value that is rooted in respectful organization-public relationships (Lee & Boynton, 2017; Plaisance, 2007); and being honest, open, and concerned about society (Rawlins, 2009).

Especially, Rawlins has constructed instruments for assessing stakeholders' evaluation of organizational transparency, called transparency efforts scales (i.e., items to measure the perceived transparent communication efforts of an organization; Rawlins, 2009). As one of the key values of organizational transparency, scholars have then bolstered the positive relationship between an organization's efforts to pursue transparent communication and its reputation among public (Bruning & Ledingham, 2000; DiStaso & Bortree, 2012; Kim et al., 2014; Rawlins, 2009). In other words, one might behave these transparency efforts, thereby contributing to organizational reputation.

However, the previous studies did not focus on how organizational leaders' open communication components (e.g., providing germane, balanced, and sufficient

information to employees and allowing employee participation) are transmitted within an organization nor did they discuss the impact of the transparent communication dimensions on the employees' evaluations of their own organization. Thus, it is expected that leaders' transparency efforts would likely foster open communication culture of which employees prefer, and enhance reputation perceptions toward their own organizations. This leads to the study's first hypothesis:

- **H1:** Leaders' transparent communication efforts will have a positive effect on employees' reputation perceptions toward their own organizations.

While testing the hypothesis, this study seeks to evaluate the measurement of leaders' transparent communication efforts. Although Rawlins (2009) describes its four dimensions of participation, substantial information, accountability, and secrecy as a well-defined instrument, this study adopts the scale to measure employees' perceptions on leader transparency. In doing so, we delete the items of secrecy because of its redundancy to other three constructs (e.g., items include "provide information that is unclear," "often leave out important details in the information it provides to people like me," "only disclose information when it is required"; see Rawlins, 2009; Kim et al., 2014). Hence, the first research question is proposed to validate the overall measurement:

- RQ1: Are the three constructs of transparent communication efforts (e.g., participation, substantial information, and accountability) mutually exclusive variables or are they combining with larger constructs that measure leader transparency?

Leaders' Transparent Communication Efforts and Employees' Work Engagement

Transparent internal communication can lead to the employees' satisfaction, motivation, and greater commitment to their organizations, which ultimately determines team effectiveness. As Ruck and Welsh (2012) point out, however, employee communication studies tend to over rely on measuring job satisfaction and organizational commitment as its key outcomes (Gallicano et al., 2012; Jo & Shim, 2005; Karadjov, Kim, & Karavasilev, 2000; Kim & Hon, 1998; Kim & Rhee, 2011; Mishra, Boynton, & Mishra, 2014; Rentner & Bissland, 1990). Recently, business journals measure employee work engagement as a distinct indicator of individual job performance, and an utmost value of effective employee communication (Kanji & Sa´, 2006; Ruck & Welsh, 2012).

Work engagement is defined as an individual's psychological state that consists of

three elements: dedication (i.e., greater confidence, inspiration, and enthusiasm at one's job), vigor (i.e., high levels of motivation, energy, and persistence at work), and absorption (i.e., concentration and feeling happy while working; Schaufeli & Bakker, 2004; Schaufeli, Bakker, & Salanova, 2006; Schaufeli, Salanova, Gonzalez-Romá, & Bakker, 2002). In short, work engagement refers to employees' positive and enthusiastic state, when completing individual tasks, "while maintaining a deeply felt connection to their job role" (Walden et al., 2017, p. 76). Research has also found support a distinction between work engagement and organization engagement, which is rather a form of organizational commitment (i.e., see the example item from Saks, 2006; "one of the most exciting things for me is getting involved with things happening in this organization").

Concerning its unique contribution to employee communication research, scholars has found antecedents of work engagement. For example, findings from a survey of 102 employees indicate that job characteristics (e.g., skill variety, task identity, task signifi cance, autonomy, and feedback) and perceived organizational support (i.e., supportive and trusting interpersonal relationships, for example, "my supervisor cares about my opinions") were significant predictors of employees' work engagement (Saks, 2006). Likewise, employees are more engaged at work, if organizations would provide ongoing feedback to employees about individual and organizational issues (Gallicano et a l., 2012); and clarifying employees' role in an organization and listening to them (Ruck & Welch, 2012). This is particularly important for early to mid-career workers, as previous studies found (Gallicano et a l., 2012; Walden et al., 2017).

To inspire work engagement, employers should provide continuing and clear work-related information, optimizing internal information flow, and ensuring that employees feel respect by their employers, all of which, relate to the three dimensions of transparent communication from organizational leaders. Given the limited empirical study on employee engagement, scholars call for further research on a potential predictor of job engagement in the context of public relations (Ruck & Welch, 2012). In response to the call, we propose the second hypothesis that employees will display signs of job engagement when they experience transparent internal communication prompted by their organizational leaders:

- **H2:** Leaders' transparent communication efforts will have a positive effect on employees' work engagement.

Leaders' Transparent Communication Efforts and Employees' Public Relations Practice

Another meaningful value of leader transparency in the employee communication management is its impact on employees' daily decision-making and subsequent practice. Indeed, previous studies have supported this claim that characteristics of top management can affect subordinates' strategic decision-making process, what they mainly called, willingness to adopt an accommodative stance in resolving conflicts (Hwang & Cameron, 2008; Zhang et al., 2004).

In the context of public relations, a leader's transparent communication, encouraging employees' exchange of opinions and considering their criticism, may offer a room for practitioners to brainstorm and suggest flexible communication strategies to leaders in their organization. Allowing that opportunity to employees is crucial for a successful and confident public relations performance. Because public relations practitioners are the first contact people of diverse stakeholders (e.g., media outlets, government agencies, shareholders, laypeople), their role involves not only follow their organization's internal characteristics, but also adjust strategic decisions by reviewing and reflecting dynamics of a given communication situation (Cameron, Cropp, & Reber, 2001; Cameron, Pang, & Jin, 2008; Zhang et al., 2004).

Therefore, it is important for employers to cultivate transparent communication culture that allows practitioners to think of diverse communication strategies that can accommodate toward a certain stakeholder's need. Not only that, strategic communication practitioners can serve as a communication counselor for top management, persuading leaders to consider a value of healthy stakeholder relationships (Cameron et al., 2008).

To better serve public needs and ensure an organization's effective strategic planning, contingency theorists argue that its daily stance can move upwards and downwards along the continuum ranging from pure accommodation to pure advocacy toward a certain public group (Cancel et al., 1997); and that practitioners should consider the following contingent factors when making their communication decisions. For example, the factors include, but are not limited to, internal factors (e.g., top management characteristics, organizational structure, PR department independence) and external factors (e.g., political/social/cultural/industry environment, public power, and organization-public relationships; Shin, Cameron, & Cropp, 2006). Despite its value of a flexible and dynamic communication stance toward a public, there is a lack of empirical research examining what drives public relations practitioners' intention to produce diverse stances. To fill this gap, we propose the following hypothesis testing whether transparent communication efforts by leaders would influence practitioners'

adoption of flexible communication strategies:

- **H3:** Leaders' transparent communication efforts will significantly predict employees' willingness to take accommodation toward public.

Finally, demographic factors can influence our outcomes. For instance, scholars have demonstrated the influence of gender (Aldoory, Jiang, Toth, & Sha, 2008; Gallicano et al., 2012) and ethnicity (Pompper, 2007) on employee-organization relationship outcomes in the public relations industry. Although demographic variables are not the focus of our study, the third research question, comparing them to leader transparency as potential predictors, is as follows:

- RQ2: What is the relative importance of leaders' transparent communication compared to demographic factors as it predicts perceived organizational reputation and employees'work engagement?

- RQ2b: Do additional demographic factors, particularly gender and years of work experiences, affect outcome variables?

Method

Design

We recruited participants through a mixture of a convenience and snowball sampling. The purpose of the study was investigating the association between leaders' transparent communication efforts perceived by PR practitioners, as employees of their own organizations, and their working style and performance. Therefore, we initially contacted a total of 129 employees working at four leading public relations agencies in South Korea. A total of 100 questionnaires were returned from the practitioners reflecting a 77.52% response rate. In gathering data, we first used a person-to-person approach by hiring graduate students to visit the four agencies and recruit respondents by asking their emails. Then, the researchers distributed a link to our survey via email, and asked referring it to their coworkers. During our data collection period, we sent several reminder emails, and a few entry-level employees that we knew sent a solicitation letter on our behalf as well. The survey was opened to the

participants for five consecutive workdays. Prior to asking questionnaires, our subjects were provided online informed consent. The survey lasted for approximately 20 minutes.

Participants

The demographics of those who responded (N = 100) show that 79% were female, while 20% were males, indicating participants were skewed (i.e., that PR practitioners were more female). Among them, 50% were between the ages of 30 and 39, 42% were between the ages of 20 and 29, and only 8% were in their 40s. In terms of the type of their organizations, 80% of them were working at PR agencies, while 19% worked at a PR department in corporations. Most of the participants, 67%, were employees, whereas 31% were working as a manager; and only 2% were in the top-level management. Regarding their academic background, 43% had academic degrees in PR or related communication fields. Their average work experience was 4.10 years, indicating them as mostly early or mid-career workers (SD = 3.558).

Measurements

Transparent Communication Efforts. The employees' evaluation of transparent communication by leaders was measured by the 18-items of Rawlins (2009) Transparency Efforts Scale having three constructs: (1) Participation (i.e., "The leader of my organization provides detailed information to people like me; asks the opinions of people like me before making decisions; takes the time with people like me to understand who we are and what we need; asks for feedback from people like me about the quality of its information; makes it easy to find the information people like me need; involves people like me to help identify the information I need."); (2) Substantial information (i.e., "The leader of my organization provides information that is easy for people like me to understand; information that is complete; information in a timely fashion to people like me; information that is relevant to people like me; information to people like me in language that is clear; information that could be verified by an outside source such as an auditor; and information that is reliable."); and (3) Accountability (i.e., "The leader of my organization provides information that can be compared to industry standards; admit mistakes when he or she has made mistakes; presents more than one side of controversial issues; be forthcoming with information that might be damaging to them or an organization; and be open to

criticism by people like me."). Responses were recorded on a scale of 1 (strongly disagree) to 7 (strongly agree). (a = .948)

Organizational reputation. The organizational reputation was measured using the 5-item Organizational Reputation developed by Coombs and Holladay on 7-point scales (2002): (1) "The organization is concerned with the well-being of employees," (2) "The organization is basically dishonest to employees," (3) "I do not trust the organization to tell the truth about organization-related or work-related issues," (4) "Under most circumstances, I would be likely to believe what my own organization says," and (5) "The organization is not concerned with our well-being." (a = .789).

Work engagement. The participants' work engagement was measured by the employee version of the 17-item Work Engagement Scale from Schaufeli, Salanova, Gonzalez-Romá, & Bakker (2002). This scale has been validated in various situation having three constructs: (1) Vigor (i.e., "when I get up in the morning, I feel like going to work," "at my work, I feel bursting with energy," "at my work I always persevere, even things do not go well," "I can continue working for very long periods at a time," "at my job, I am very resilient, mentally," "at my job I feel strong and vigorous."); (2) Dedication (i.e., "to me, my job is challenging," "my job inspires me," "I am enthusiastic about my job," "I am proud on the work that I do," "I find the work that I do full of meaning and purpose."); and (3) Absorption (i.e., "when I am working, I forget everything else around me," "times flies when I am working," "I get carried away when I am working," "it is difficult to detach myself from my job," "I am immersed in my work," "I feel happy when I am working intensely"). Each question was rated on a 7-point scale ranging from not true at all to very true. (a = .905)

Willingness to adopt an accommodative stance. Willingness to adopt accommodation was measured by a 10-item scale suggested by Jin & Cameron (2006), having two subscales, which are action-based accommodation (AA) and qualified rhetoric mixed accommodation (QRA): (1) AA (i.e., "given situation, I will be to yield to the public's demands; to agree to follow what the public proposed; to accept the public's propositions; to agree with the public on future action or procedure; and to agree to try the solutions suggested by the public."); and (2) QRA (i.e., "I will be to express regret or apologize to the public; to collaborate with the public in order to solve the problem at hand; to change my own position toward that of the public; to make concessions with the public; and to admit wrongdoing."). Responses were recorded on a scale of 1 (completely unwilling) to 7 (completely willing). (a = .898)

Results

As for a descriptive purpose, we included the first question asking the scope of "organizational leaders" in PR agencies. It revealed that, most of our respondents, 47%, perceived that a leader of their company can include communication leaders (e.g., PR managers) as well as CEOs. Surprisingly, those who responded consider even supervisors in one's own unit as their leaders (19%), while 32% of the subjects indicated that they would regard just CEOs as organizational leaders.

Hypothesis Testing

Before testing hypotheses, the first research question asked whether our data were identical to the original factor loadings of the three constructs of leaders' transparent communication efforts scale (i.e., participation, substantial information, accountability; see Rawlins, 2009). The 18 items were factor analyzed by Promax rotation, because variables were highly related with each other; Sufficient/Accessible Information and Accountability/Authenticity (r = .66, $p < .001$), Sufficient/Accessible Information and Participation/Openness (r = .63, $p < .001$), and Accountability/Authenticity and Participation/Openness (r = .66, $p < .001$). Principle components extraction was used prior to principle factors extraction to ensure the number of factors. With an a=.001, cutoff level, the data yielded 16 items with three factors. After oblique rotation performed, loadings under .45 were replaced by zeros. 61% of variance in the data set is accounted for by the three factors, while Sufficient/Accessible information factor account for the most variance (51.17%). All factors were internally consistent.

However, the specific factor loadings were somewhat inconsistent with the previous research. Specifically, the first factor was labeled Sufficient/Accessible information (Cronbach's α = .91). Items that loaded on this factor are identical to Rawlins (2009) such as "Make it easy to find the information people like me need," "Provides information that is easy for me to understand," "The organization provides information to me in language that is clear," and "Provides information in a timely fashion to me." However, items loaded high on this factor also include "Provides detailed information to me" or "Takes the time with people like me to understand who we are and what we need," which was extracted as a Participation variable from Rawlins (2009).

The second factor was named Accountability/Authenticity (Cronbach's α = .85). Items loaded high on this factor include the original items such as "Admit mistakes when he or she has made mistakes" and "Be forthcoming with information that might

be damaging to them or an organization." On the other hand, items loaded for Substantial Information variable in the previous study loaded high on here: "Provides information that is complete," "Provides information that is relevant to people like me," and "Provide information that is reliable."

The third factor was named as Participation/Openness (Cronbach's α = .86). Only three items were extracted for this third factor. Among them, while the two highly loaded items were consistent with the initial factor loading such as "Ask for feedback from people like me about the quality of its information," and "Asks the opinions of me

Table 1. EFA on Transparent Communication Efforts based on arrangement of Rawlins (2009)

Rotated factor matrix	Factor		
	Sufficient / Accessible Information	*Accountability / Authenticity*	*Participation / Openness*
Make it easy to find the information people like me need	0.880		
Provides detailed information to me*	0.822*		
Provides information that is easy for me to understand	0.754		
The organization provides information to me in language that is clear	0.717		
Takes the time with people like me to understand who we are and what we need*	0.703*		
Provides information in a timely fashion to me	0.568		
Provides information that can be compared to industry standards***	0.532***		
Provides information that could be verified by an outside source	0.520		
Provide information that is relevant to me**		0.815**	
Provide information that is reliable**		0.712**	
Admit mistakes when he or she has made mistakes		0.627	
Be forthcoming with information that might be damaging to them or an organization		0.605	
Provide information that is complete**		0.518**	
Asks the opinions of me before making decisions			0.781
Asks for feedback from me about the quality of its information			0.662
Be open to criticism by people like me***			0.618***

Note. *Items were loaded as "Participation" variables, ** Items were loaded as "Substantial Information," ***Items were loaded as "Accountability" variables by Rawlins (2009)*
Extraction Method: Principle Axis Factoring
Rotation Method: Promax with Kaiser Normalization

before making decisions," the item of "Be open to criticism by people like me," originally loaded for Accountability, also appears on this factor. Table 1 show the results of the exploratory factor analyses.

H1 pertains to assessing the prediction of organizational reputation perceptions with the respondents' ratings of leaders' transparency efforts. Simple linear regression analysis was used to test the prediction. The result demonstrated that transparent communication efforts by organizational leaders was a significant predictor of their own organization's reputation, F (98) = 40.660 $p < .001$, accounting for about 29% of the variance in reputation perceptions (R^2_{adj} = .0.288). Our data illustrated that as an employee's evaluation of leader transparency increased by 1 point, his or her organizational reputation perception was enhanced by about .619 point within a given scale (β = 0.543). Thus, hypothesis 1 was supported.

As a critical outcome of leaders' transparent communication on employees' workplace performance, there was a significant relationship between the participants' job engagement and transparent communication efforts, F (98) = 19.641, $p < .001$, while accounting for 16% of the variance in individual engagement. As transparent communication scale increased by 1 point, the work engagement was estimated to increase about .304 (β = 0.409); therefore, H2 was supported.

H3 predicted that leader transparency would also be a significant predictor of the employees' likelihood to accommodate toward public when deciding their communication stance. The result revealed that the practitioners' willingness to adopt an accommodative stance was significantly predicted by their leaders' transparent communication efforts, F (98) = 19.701, $p < .001$. In other words, if employees perceive greater transparent communication efforts from their leaders, they are more likely to consider adopting flexible communication strategies and accommodation toward public, while accounting for about 16% of the variance in one's accommodative stance (R^2_{adj} = .0.159). Thus, the third hypothesis was supported. Table 2 illustrates the findings

Table 2. Simple regression analysis of Transparent Communication Efforts factor on organizational reputation, work engagement, and accommodation

	Reputation	Work engagement	Accommodation
Leader Transparency	0.619***	0.304***	0.319***
F	40.660	19.641	19.701
R^2_{adj}	0.288	0.158	0.159

Note. Hypothesis df = 1, error df = 98 for all F tests. *** $p < .001$. Multiple regression analyses with demographics as predictor variables are omitted due to its insignificance.

of separate regression analyses.

RQ2 tested whether employees' demographic factors influence our dependent variables. To better predict our dependent variables and to avoid any unexpected bias from individual differences such as gender or one's working experiences (i.e., most of our employees were entry-level practitioners), the current study conducted a stepwise multiple regression with all demographic information. The subsequent analysis revealed that one's demographic variables were not significantly predicting any of dependent variables. Only leaders' transparent communication efforts, however, was a significant predictor of employees work performance, degree of accommodation that they might employ in practice, and their ratings of organizations, $t\,(97) = 4.408$, $p < .001$, controlling for the other variables in the model.

Discussion

The main purpose of this study was exploring the relationship between open and transparent internal communication efforts by organizational leaders and employee-related variables such as their work engagement and organizational reputation perceptions.

Transparent Internal Communication to Foster Employees' Work Engagement

To accomplish this, we argued and found support for a positive association between leader transparency efforts and work engagement among entry-level employees in major PR agencies in South Korea.

Guided by the literature in this area (i.e., Ruck & Welch, 2012; Walden et al., 2017), our data illustrates the importance of the leaders' contribution to internal communication climate as predictors of employee workplace performance. As Walden and colleagues (2017) describe, employees' work engagement can be understood as an individual attachment at their daily job roles, which ultimately, bring positive consequences to organizations. In general, individuals who are more engaged are likely to have not only greater individual outcomes (i.e. quality of people's work; Saks, 2006), but also, greater commitment to their organization and less likelihood to quit their job (Schaufeli & Bakker, 2004); and ultimately, contribute to the growth and productivity of their organization (Saks, 2006; Walden et al., 2017).

Our findings illustrate that fostering employees' work engagement requires

open and transparent communication from one's employer, especially, initiated by organizational leaders. In other words, employees' strengths at work, their enthusiasm and inspiration to work, and concentration on their daily practice can altogether be affected by leader transparency.

Another interesting finding is the perceived boundary of organizational leaders among public relations agency employees. Our subjects responded, "an organizational leader" as the concept to include not only a CEO or top management (32%), but also communication leaders such as a PR manager (47%) and even, a supervisor at their own unit (19%). Past work has focused on CEOs and dominant coalitions and their managerial influence on employees' practice (Hwang & Cameron, 2008; Shin et al., 2006; Swerling & Sen, 2009). Our descriptive finding highlights the need to expand the scope of organizational leaders to communication leaders and unit supervisors, reinforcing the argument of Johansson and Ottestig (2011).

It is, however, possibly due to our study sample. We surveyed entry-level, young employees (i.e., having an average 4 years of work experiences). Thus, these early-career professionals might need further guidance and feedback from their unit supervisors, PR managers, and top management, and expect greater transparent communication compared to senior level employees, just like that past work have suggested from surveying Millennial employees (Gallicano et al., 2012; Walden et al., 2017). Similarly, our subjects were public relations practitioners who likely recognized the importance of communicative leaders in encouraging open internal communication. Thus, it is important to continue to study the scope of organizational leaders in different contexts such as other units in corporations, governments, or non-profits; and examines how other industry employees evaluate the role of leaders' commutation efforts to be transparent.

Leaders' Transparent Communication Efforts and Organizational Reputation

In addition, these leaders' transparent communication efforts led to our subjects' favorable reputation perceptions on their organizations. This finding is consistent with the literature measuring openness and transparent communication as a significant predictor of organizational reputation perceptions among various stakeholders (DiStaso & Bortree, 2012; Kim et al., 2014; Rawlins, 2009).

Applying it to the context of employee communication, leaders' transparent communication efforts are likely to transmit to employee perceptions on their own organizations. Our second research question also confirms the relative importance of

leader transparency as the only significant predictor of employee reputations perceptions toward their organizations over other demographic variables (e.g., age, gender, the years of work experience, job titles, organization types, education).

One thing to note is that this study measured organizational reputation perceptions as consequences of transparent internal communication. As Rawlins (2009) asserted, transparent communication dimensions such as accountability are closely related to an organization's perceived trust among public. Also, employees as an internal public group can directly face their organization's communication challenges and thus, may want to validate the leaders' authenticity and credibility, when evaluating its overall reputation. Hence, this study adopted the Organizational Reputation Scale (ORP) that would primarily capture an organization's perceived credibility (Coombs, 2013), instead of using a general attitude scale measuring the overall impression of an organization (i.e., how likeable the organization is; Claeys & Cauberghe, 2014; Lyon & Cameron, 2004; Ma & Zhan, 2017).

However, one might argue that the ORP scale is not an effective proxy for organizational reputation in the context of employee communication (Coombs, 2013; Coombs & Holladay, 2002). From a meta-analysis of 24 crisis communication scholarly articles, Ma and Zhan (2016) also address the issue of its measurement validity. The association between a matching crisis response strategy (i.e., in terms of an organization's attributed crisis responsibility) and organizational reputation was stronger when the ORP scale was adopted as compared to when using a general attitude scale. In other words, the two measurements are slightly different from one another in capturing stakeholder perceptions, because publics' general evaluation of an organization is more complicated, holistic, and long-term (Kiousis, Popusce, & Mitrook, 2007). In terms of these operationalization issues, we suggest a future research that explores and evaluates the organizational reputation measures capturing diverse dimensions such as a measure of financial conditions, market competitiveness, good employee morale, etc.

Leader Transparency and Employees' Adoption of Public Relations Stance

The current study also confirms the effects of transparent communication efforts by leaders on practitioners' strategic decision-making. According to the result, public relations agency employees under transparent leaders tend to adopt accommodative communication strategies toward public rather limit their communication choices. Which means, leaders' communication efforts have downward influence (Hwang & Cameron, 2008; Shin et al., 2006; Zhang et al., 2004). Given that accommodation is

regarded as a critical strategic communication option that can serve diverse needs of stakeholders, promoting transparent communication among employees can lead to effective public relations planning.

Sufficient and Accessible Information, Accountability / Authenticity, Participation / Openness

Most importantly, our factor analyses and subsequent Cronbach's alpha test provided evidence that the 16 items measuring leaders' transparent communication efforts are reliable. However, some items are loaded to different factors compared to the way they were initially described.

Specifically, this study's results suggest that the third factor, which is labeled as Participation/Openness, has two original items and one item indicating a leader's openness to criticism by followers (e.g., an item loaded for "accountability" from Rawlins, 2009). Based on conceptualization of leader transparency, however, the item can be categorized as a leader's participatory and accessible behavior instead of one's accountability.

In the similar vein, some items of Sufficient/Accessible Information (i.e., substantial information items from Rawlins, 2009) include the instrument of "participation" in previous research. Conversely, we argue that the two items (e.g., offering detailed information and having conversations of "who the employees are" and "what they need") may also reflect the dimension of Sufficient/Accessible Information. Likewise, three items which were initially described as substantial information (e.g., sharing relevant, reliable and complete information with employees; see Rawlins, 2009) appear to explain Accountability / Authenticity of employee communication (i.e., revealing organizational challenge and its weakness to employees).

The varying results may stem, in part, from the fact that the Rawlins' study was measuring transparency efforts in overall organization management, whereas this study analyzed it in the context of internal communication. Additionally, the inconsistent factors loading may indicate that the three constructs are conceptually intertwined and operationally inseparable. Based on their factor analyses, Kim and colleagues (2014) also insist on the possibility that the two constructs of Sufficient/ Accessible Information and Accountability/Authenticity might share the ground of original definition. They showed that the two items ("Provides information that is complete" and "Provides information that is reliable") could be loaded into accountability variables instead of substantial information, which is consistent with our data.

Consequently, our data show three dimensions of transparent communication and this study renames them to clarify meanings of each dimension as follows: Sufficient/Accessible Information (i.e., providing sufficient information to employees and make it accessible to them in a timely manner), Accountability/Authenticity (i.e., being authentic and reliable in communicating with employees and offering germane information to them), and Participation/openness (i.e., listening to employee opinions and criticism; please see our factor loadings in Table 1; Rawlins, 2009).

There are several avenues to consider in future research. One area would be to investigate and validate the revised measure of transparent communication efforts having three constructs (i.e., information sufficiency and accessibility, accountability and authenticity, participation and openness). This can be done by surveying lay public, stakeholders, or employees in a different context.

As a more employee-centric approach, future research might also want to conduct 1) in-depth interviews of employees to examine when and how they internalize leaders' transparent communication efforts into their daily activities; or, 2) an experiment of how publics evaluate the organization, when they see a practitioner posting positive word-of-mouth in social media channels (e.g., an employee's Facebook, tweet, or his or her own personal blog).

One limitation of our study is that all findings were based on self-report measures. Although we highlighted the anonymity of this survey and encouraged the practitioners to report honest evaluations, it is difficult to overcome the influence of social-desirability bias. Thus, future research may want to fully capture the employees' perceptions by conducting an observation or in-depth interview. Additionally, this study only examined a certain population of individuals, South Korean PR employees, who, arguably, might have different political, social, and cultural background from practitioners in other nations.

Conclusion

In conclusion, to engender employees' feelings of attachment at work, organizational leaders including unit supervisors are necessary to provide sufficient and reliable information to employees in a timely manner, remove obstacles to internal information flow, being authentic and accountable in communicating organizational or job-related issues, and listening to employee opinions and criticism. There is a significant potential to foster transparent employee communication, if it leads to positive consequences for an organization and confident workplace performance in the ways that our data suggest.

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Culture and Corporate Social Responsibility

A Comparative Analysis of the U.S. and China's Fortune Global 500 Company Websites

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Abstract

This study revealed the differences of corporate social responsibility (CSR) presentation through a content analysis of 174 American and Chinese corporate websites. The findings showed that websites of the U.S. companies on the Fortune Global 500 list demonstrated more thorough CSR representation than their Chinese counterparts. Specifically, the U.S. websites focused on the majority of the CSR topics such as environment, diversity and equal opportunity, charitable giving, and volunteering. On the other hand, Chinese websites seemed to focus on a limited number of CSR themes. The findings also revealed cultural differences of the CSR communication between the two countries. Chinese company websites display more power distance, collectivism, long-term orientation than the U.S. company websites. On the other hand, the U.S. company websites displayed more uncertainty avoidance than their Chinese counterparts. Theoretical and practical implications are discussed.

KEYWORDS corporate social responsibility; sustainability; cultural dimensions; cross-cultural public relations

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Corporate social responsibility (CSR) is highly related to a company's international reputation (The Nielsen Company, 2014). Irresponsible practices can directly affect the reputation of a company. For instance, a story published in The New York Times in January 2012 harshly condemns Apple for poor working conditions in its contracted Foxconn factories in China (Duhigg & Barboza, 2012). The media coverage highlights extreme overtime, questionable working practices, and employee suicides. After the story was published, Apple responded to the accusations noting the unfortunate nature of the working conditions and outlining the steps that they had taken to improve these conditions, including agreeing to external audits. However, Apple continued to receive negative media coverage by major U.S. media outlets. The media and human rights advocates viewed the audits and reports, though steps in the right direction, as disingenuous regarding Apple's commitment to their employees and human rights.

Apple's example provides an ideal case for CSR discussion from a cross-cultural perspective. Responsible companies address the key concerns of publics regarding the relationship between a business and society (Carroll, 1999), and CSR is an essential component of effective relationship management with a company's key stakeholders. Although the concept of CSR was mainly discussed by scholars in a western context, researchers need to examine how Chinese companies communicate CSR information as more Chinese corporations enter the global market. Many challenges exist in communicating CSR initiatives across cultures due to cultural, political, and socioeconomic differences. Vermander (2014) argues that "There is a strong cultural dimension to the rise and expression of corporate responsibility, and the concept evolves according to different times and countries" (pp. 291). To circumvent these challenges, many multinational companies choose to use a standard and global approach when managing and communicating CSR in a global market (Jain & De Moya, 2013). Such a global approach, although cost effective, may not be the best choice to effectively communicate with local stakeholders in various international markets.

A growing body of literature investigates CSR practices across multiple countries (e.g. Svensson, Wood, Singh, Carasco, & Callaghan, 2009; Thanetsunthorn, 2015; Waldman, Sully de Luque, Washburn, & House, 2006). Other content analyses exclusively examine the CSR communication in the U.S. and China (e.g., Tang, Gallagher, & Bie, 2015; Tang & Li, 2009). Ki and Shin (2015) have called for more research that examines cultural aspects of sustainability communication in countries other than South Korea. The present study attempts to respond to this suggestion by exploring the cultural dimensions presented through CSR communication in the U.S. and China.

China is selected not only because of its growing economy, but also because of its

distinct culture and value systems. Hofstede's (1980; 2001) theory of cultural dimensions classifies the U.S. culture as individualist, low power-distanced, direct, and explicit, whereas China's culture is collectivist, high power-distanced, indirect, and implicit. The U.S. and China also have distinct economic and political systems. China has had a later development of industrialization than the United States, so China's businesses and the national, provincial, and local governments heavily depend on each other (García, 2014). The Chinese government has considerable influence on business communication, public relations, and CSR by playing the role of a shareholder and regulator (Li, Song, & Wu, 2015). While China's economy continues to grow, its political system has remained stable since 1949, when the Communist Party of China (CPC) took power. In fact, the Chinese government still controls the majority of the corporate giants (Jing, 2015). On the Forbes 2016 ranking list of the World's Biggest Public Companies measured by sales, profits, assets, and market value, China is home to the world's three largest companies: Industrial and Commercial Bank of China, China Construction Bank, and Agricultural Bank of China. All three are state-owned (Forbes, 2016). Furthermore, the top 12 Chinese enterprises on the 2014 Fortune Global 500 list, a majority of which are in the energy and finance sectors, are all state-owned (Cendrowski, 2015). CEOs, senior executives, and other decision makers of state-owned enterprises often occupy Communist Party positions (Wildau, February 2016). Fan, Wong, & Zhang (2007) find that almost one third of CEOs in Chinese companies either have worked or were working as government officials.

The core notion of CSR is value-driven. Scholars have made a consensus that the CSR practice differs according to the context and culture in which the business operates (Thanetsunthorn, 2015). Obviously, the United States and China have contrasting cultures. Therefore, the central questions in the present study are (1) whether or not the CSR topics differ in the two countries and (2) what cultural dimensions might be presented on website CSR communication. From a theoretical perspective, this study will further extend the scope of cultural dimensions useful in prior research (Ki & Shin, 2015; Singh & Matsuo, 2004) and will address several new dimensions in CSR, such as government relations and long-term orientation. In practice, the analysis will help CSR administrators and managers in making effective decisions when developing their CSR strategies for stakeholders in a market that is culturally different from the United States.

Literature Review

Corporate Social Responsibility

The 1950s mark the beginning of the modern period of CSR (Carroll, 1999). Bowen (1953) notes that businesses should take on a responsibility to the society. Over the years, this declaration has expanded from a simple statement of responsibility to a multidimensional concept. The Committee of Economic Development (1971) develops a three-circle definition of CSR. The inner circle includes basic economic responsibilities of a company, such as product quality and safety, jobs, and economic growth. The intermediate circle "encompasses responsibility to exercise this economic function with a sensitive awareness of changing social values and priorities" (Carroll, 1999, p. 275), such as environmental responsibilities, employee well-being, working condition, customer relation, and fair treatment. The outer circle involves responsibilities to the larger social environment, including poverty reduction and urban blight. This model of CSR is based on the assumption that the three CSR dimensions are connected and interwoven.

Carroll (1979) recognizes that the social responsibility of businesses "encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (p. 500). This expanded definition of CSR includes four components, economic (maximizing profits), legal (following laws and regulations), ethical (following organizational, professional, and societal codes of ethics), and philanthropic (supporting society) responsibilities. According to this concept, socially responsible businesses should not only ensure shareholder profit and operate under legal obligations, but also contribute to other areas of society (Coombs & Holladay, 2009; Davis, 1973; Golob & Bartlett, 2007; McGuire, 1963; Ragas & Roberts, 2009). This contribution is further illustrated by Jones (1980), who adds that the obligation is voluntary.

Carroll (1991) later expends the concept of CSR based on a pyramid model, which depicts the economic level as the foundation with the legal and ethical levels above. Philanthropy is at the peak of the pyramid. Scholars argue that this pyramid model misled readers to think the CSR dimensions are hierarchical in nature, with philanthropy at the pinnacle. CSR in practice does not always follow such a linear fashion. In fact, the four dimensions of CSR are overlapping in nature (Schwartz & Carroll, 2003). For example, a business' charitable giving can be considered both ethical and philanthropic. A company's waste-reduction program can be classified as both economic and ethical.

As researchers map the topics and themes of CSR, corporations realize the benefits

of proactively implementing CSR activities both domestically and internationally. Consumers have more favorable beliefs about socially responsible companies, are more likely to identity with them, and are more likely to engage in positive word-of-mouth communication (Rim & Song, 2013; Werder, 2008). CSR efforts can also enhance a company's perceived sincerity (Ragas & Roberts, 2009).

CSR Reporting on Corporate Websites

Reporting CSR, including corporate citizenship and sustainability to stakeholders, has become an essential strategy to build beneficial relationships with a company's key publics. CSR information is no longer of interest to only investors and customers, but to a wide range of publics including employees, governments, communities, opinion leaders, and decision makers. An increasing number of stakeholders demand a socially responsible company to disclose CSR activities via accountable and transparent communication (Devin, 2016), and corporate websites are where these activities are reported. CSR themes, focuses and presentations are often dependent on local culture, values, political systems, and societal norms.

CSR has historically covered a wide range of issues in building and maintaining relationships with the communities, employees, and the environment (Salomon, 2016). Over the years, the concept has been defined and shaped with an ever expanding list of topics. For example, Tang and Li (2009) examined the nature of CSR in China and included the following topics: employee health and safety; employee welfare; employee development and equal opportunities; product quality; product safety; financial assistance to education, sports and culture; development and poverty reduction; disaster relief; environmental conservation; health and disability.

Examining the CSR topics presented on corporate websites of Fortune Global 500 companies can offer insights into the CSR themes these influential companies prioritize. Therefore, the first research question addresses the presence of most common CSR topics on Fortune Global 500 companies.

- RQ1:What are the CSR topics communicated on the U.S. and Chinese Fortune Global 500 companies' websites?

The Presentation of CSR Topics in the U.S. and China

CSR topics are often prioritized based on "the stakeholders whom corporations need

to satisfy" (Tang et al., 2015, p. 210). U.S. companies have had decades to develop a comprehensive array of CSR practice and communication (Tang et al., 2015). It is still in an early stage in China (Gao, 2009; Ramasamy & Yeung, 2009). In their study of companies operating in China, Tang and Li (2009) find that global companies are more likely to communicate CSR information on their websites than Chinese companies. A follow-up study of Tang and colleagues reveals that the U.S. companies present a more comprehensive picture than their Chinese counterparts in terms of CSR topics (Tang et al, 2015). Jiang and Wei (2013) also find U.S. companies were more likely than Chinese companies to address CSR on their websites. Kim, Nam, and Kang (2010) find that compared to Asian companies, North American companies are more likely to have a standalone section for environment initiatives.

Another body of research has examined the differences of CSR communication and practice across countries from a political stand point, as the political system plays a key role in the strategic development and prioritization of corporate responsibilities (e.g., Li et al., 2015). In today's China, the CSR understanding, communication, and implementation involves the government (Vermander, 2014). Based on the findings from a longitudinal study, Li and colleagues (2015) note that political connections and ownership are related to firms' charitable giving. They report that politically connected firms are more involved in philanthropic activities than non-politically connected firms in China. Also, state-owned companies are less likely to donate than non-state-owned companies. A stronger relationship exists between political connections and corporate philanthropy in non-state-owned companies.

Given that the majority of Fortune Global 500 Chinese companies are state-owned, the CSR focus on corporate websites may show a distinction from their U.S. counterparts. Previous research provides preliminary insights into different presentation of CSR topics in the U.S. and China. The two comparative content analysis by Tang and colleagues (Tang & Li, 2009; Tang et al., 2015) examine Chinese and foreign companies with a sample size of 73 companies. The current analysis adopts a more updated top company list and larger sample size, which includes all American and Chinese companies in the Fortune Global 500 list, in the hope of getting a more complete and more accurate understanding of the CSR topics presentation. This leads to the second research question:

- RQ2: Are there any differences in terms of the presentations of CSR topics between U.S. and Chinese Fortune Global 500 companies?

Cultural Dimensions Displayed in CSR Communication of the U.S. and China

To understand the differences of CSR communication and practices in the U.S. and China, one must consider the specific social and cultural values where CSR is implemented. CSR is value-driven, and companies' CSR strategies need to be consistent with the cultural values of host countries. As Vermander (2014) suggests, traditional and contemporary Chinese values such as Taoism and social harmony, influence CSR practice and implementation. Hofstede's (1980) theory of culture dimensions is widely used by scholars as a theoretical framework to examine culture's influence on CSR communication and performance (Thanetsunthorn, 2015). Hofstede (2001) characterizes different cultures based on several dimensions, including power distance, individualism/collectivism, masculinity/femininity, uncertainty avoidance, and long-term/short-term orientation.

Power distance pertains to the extent to which people accept the inequality of power distribution in a particular culture (Hofstede, 2001). Waldman et al. (2006) define power distance as "the extent to which societal members believe that power should be concentrated in the hands of only a few people in a culture, and that those people should be obeyed without question and afforded special privileges" (p. 826). High power distance cultures accept the hierarchy between superiors and subordinates. China is a high-power distance country with a score of 80 on a 0-100-point scale (Hofstede, 1980; G. Hofstede, G. J. Hofstede, & Minkov, 2010), whereas the U.S. is low-power distance country with a score of 40 (Hofstede, 1980; Hofstede et al., 2010). *Collectivism/individualism* refers to the extent to which people in a society value interdependence and connection to each other. Collectivism is a concept based on the idea that "the self should be interdependent with others and should have duties and obligations to the greater collective that outweigh personal concerns" (Waldman et al., 2006, p. 826). Members of a collectivist culture also show emotional dependence on organizations and institutions (Hofstede, 2001). By contrast, members of an individualist culture value independence as well as personal achievement and freedom. The U.S culture is regarded as highly individualist with a score of 91 (Hofstede, 1980; Hofstede, Hofstede, & Minkov, 2010), whereas Chinese culture is considered collectivist with a sore of 20 (Hofstede, 1980; Hofstede et al., 2010). *Masculinity/femininity* refers to the drive for success in a culture as well as the distribution of gender roles (Hofstede, 2001). A masculine culture is typically driven by competition and success, whereas a feminine society emphasizes caring for others and tends to avoid competition. The scores of the U.S. and China on this dimension are both relatively high, with 62 and 66 respectively, suggesting that that both societies are oriented around success and competition. *Uncertainty avoidance* is

characterized by the extent to which a society tolerates ambiguity or unknown situations (Hofstede, 2001). In a culture high on the avoidance of uncertainty, people believe they need to seek clarity and avoid high-risk situations, whereas people in a culture with low uncertainty avoidance index tend to easily accept and tolerate ambiguity (Hofstede, 2001). The U.S. scores higher (43) of uncertainty avoidance compared to China (30). The last dimension, long-term/short-term orientation explores the extent to which a culture stress the importance of the past, present, and future. China has a culture with long-term orientation that stress the importance of future plans (with a score of 118 according to Hofstede, 2001), whereas the U.S. is a country with short-term orientation (with a score of 29 according to Hofstede, 2001). American companies tend to measure performance on a short-term basis such as a quarter, and employees tend to seek quick results (Hofstede, 2001). Chinese companies, on the other hand, tend to evaluate results on a long-term basis, and tend to plan for what is in the future. According to Hofstede (2001), the U.S. is low power-distanced, individualist, masculine, and short-term oriented. China, on the other hand, is hierarchical, collectivist, competitive, and long-term oriented.

A growing body of comparative analyses is attempting to explain the differences in CSR or sustainability communication across countries from a cultural perspective (e.g., Ki & Shin, 2015; Y. Kim & S. Kim, 2010). For example, Waldman and colleagues (2006) argue that a relationship exists between a country's culture as a whole and companies' CSR values among top management teams. Using individualism/collectivism and power distance as two indicators of cultural differences, Waldman and colleagues (2006) survey managers in 561 firms across 15 countries and find that institutional collectivist values (societal level) have a positive relationship with CSR values of managers (organization level). Power distance is negatively related to organizational CSR values. Thanetsunthorn (2015) finds that cultural dimensions could influence CSR performance. In particular, companies in European countries outperform those in Eastern Asian cultures in all the facets of CSR practice. The findings reveal that high power distance and individualist cultures tend to demonstrate less concern about social issues related to employees, communities, and the environment (Thanetsunthorn, 2015). This study confirms the impact of Hofstede's cultural dimensions on socially responsible corporate performance across countries, whereas it limits itself to only three themes of CSR (employee, community, and environment). Ki and Shin (2015) examine how cultures are displayed in the U.S. and Korean sustainability reporting on corporate websites. They report that Korean corporate websites have displayed more collectivism and high power distance values, such as harmony, environmental heritage, family theme, hierarchy information, vision statement, and proper titles, whereas the U.S.

company websites are more likely to display uncertainty avoidance values, such as guided navigation, customer service, and links.

The previous studies provide useful insights into the cultural difference of corporate CSR or sustainability communication across countries. However, more research is necessary to compare how the culture values are displayed on the U.S. and Chinese websites when reporting CSR. This leads to the third research question:

- RQ3: What are the differences between how U.S. and Chinese companies display cultural elements in their websites' CSR communication?

Methods

Sampling

The companies were selected from the Fortune Global 500 list of companies of 2017. This list was employed for two reasons. First, the Fortune Global 500 list was considered credible among practitioners and researchers and had been commonly used in previous research (Kim et al., 2010). Second, the list ranked the world's largest companies worldwide by revenue, a list that included both U.S. and Chinese companies (Fortune, n. d.). The U.S had 132 companies on the 2017 list, and China had 109 companies. The initial screening excluded unusable websites (i.e., websites that did not work, or websites that did not contain CSR information). This resulted in a sample of 174 websites for analysis, with 97 (55.7%) U.S. company websites and 77 (44.3%) Chinese company websites. In searching for CSR statements on the websites, the author looked for tabs including corporate social responsibility, social responsibility, corporate responsibility, corporate citizenship, and sustainability. In some cases, if CSR information was not displayed on the company's homepage, then other content categories such as "about us" and "company information" were searched for CSR information. For those companies that provided downloadable CSR or sustainability reports, the latest reports were downloaded and saved for analysis.

Coding Scheme

The CSR topic coding scheme was developed based on Carroll's (1999) concept and use of CSR, as well as the coding schemes used by Tang and Li (2009) and Tang and

Table 1. CSR Topics and Explanation

Topic		Description
Economic responsibilities	Anti-corruption behavior	A company's efforts to prevent corruption within the organization.
	Anti-competitive behavior	The company's viewpoint on anti-trust, and monopoly practices.
	Economic performance	Financial reporting and financial statements. This may include statements of direct economic value generated or revenues.
	Indirect economic impacts	Impacts of infrastructure investment extending beyond the scope of an organization's own operations. Example investments can include transport improvements, utilities, community facilities, health centers, and sports centers.
	Procurement practices	Describing the means by which a company is supporting local suppliers. Local sourcing can be an indicator of the company's efforts to support a stable local economy, and maintain community relations.
	Product quality	Any instance where the organization mentions the importance of product quality and/or the steps that it takes to insure it produces a quality product.
Legal Responsibilities	Child labor	If a company addresses the issue of child labor and the steps that it is taking to prevent the hiring of children under a certain age to perform work that may harm their health, safety, or psychological status.
	Law compliance	Whether the company follows all laws and regulations within the country it operates.
	Product safety	Any instance where the organization mentions the importance of product safety and/or the steps that it takes to insure it produces a safe products.
Ethical responsibilities	Business ethics	The importance of ethics discussion and how employees are expected to hold the same ethical standards.
	Diversity and equal opportunity	Any mention of how a company promotes diversity and equality.
	Employment	Any information regarding an organization's hiring, recruitment, and retention practices, such as vacation time, paid leaves, benefits and insurance.
	Health and safety	Information outlining how the company addresses the prevention of harm, and subsequently how it promotes health and well-being in the workplace.
	Human rights	Any mention of the importance of human rights, and discussion of how they support the protection of human rights.
	Non-discrimination	Any mention of treating individuals fairly and equally. This also includes steps to eliminate workplace harassment and discrimination.
	Training and education	An organization's training, education, and advancement programs to its employees.
	Working conditions	Describe how the company is providing satisfactory working conditions for its employees.

Topic		Description
Philanthropic responsibilities	Charitable giving	Any mention of how the company allocates financial assets to charities and people in need. Donation.
	Disaster relief	A company participates in efforts to relieve human suffering after a disaster.
	Education	Education initiatives that the company supports in local or foreign countries.
	Environment	The importance of environmental sustainability. This may include safe drinking water, forest conservation, fighting air pollution, etc.
	Health	A company highlights the value of health and illustrates how it is promoting health.
	Poverty reduction	A company explains how it engages in poverty reduction in specific geographical regions.
	Volunteering	The company encourages employees to volunteer their time in local communities.

colleagues (2015), including their four categories of responsibility: economic, legal, ethical, and philanthropic levels of responsibilities. The items from the Global Reporting Initiative (GRI) was another resource for CSR topic coding scheme. GRI had been providing sustainability reporting standards on issues such as economic performance, environment, and social impact since 1997 (GRI, n. d.). Its international guidelines were used by a large number of organizations for their sustainability reports, including many companies in the current analysis.

A total of 25 CSR topics were developed and coded. Economic responsibilities included the following six CSR topics: anti-competitive behavior, anti-corruption, economic performance, indirect economic impacts, procurement practices, and product quality. Legal responsibilities included child labor, law compliance, and product safety. Ethical responsibilities included business ethics, diversity and equal opportunity, employment, health and safety, human rights, non-discrimination, training and education, and working conditions. Philanthropic responsibilities included the following seven CSR topics: charitable giving, disaster relief, education, environment, health, poverty reduction, and volunteering. (The CSR topics and explanation are depicted in Table 1.) If the CSR statement addressed any of the company's CSR initiatives or responsibilities, then the CSR topic was coded "present." The topics were not mutually exclusive, which means multiple themes could be coded "present" for one statement. For example, if a company stated that they have donated to support earthquake disaster relief, then their CSR activities were coded in both the "charitable giving" and "disaster relief" themes.

The culture coding items were based on Hofstede's (1980) initial concept and the coding schemes developed by Ki and Shin (2015) as well as the corporate website analysis of Singh and Matsuo (2004). The current coding scheme extended prior studies' codebooks by incorporating more cultural values specifically related to CSR communication. Four cultural dimensions were examined: power distance, collectivism, uncertainty avoidance, and long-term orientation. Masculinity cultural dimension was excluded in the comparison because of the similar ratings of this item between the U.S. and China. Power distance included the following coding items: government presence, hierarchy information, vision statement, CEOs and high-level managers, and positioning as a leader. Collectivism included emotional attachment, harmony, family theme, and collaboration. Uncertainty avoidance included the following four items: visual explanation, specific labeling, public feedback, and free downloads. The last cultural dimension long-term orientation included terms such as future outlook and measure performance on a long-term basis. If the website statement indicated any of the cultural value items, then the value was coded "present". The values were not mutually exclusive. The items and explanations are depicted in Table 2.

Coding Procedure and Intercoder Reliability

Two coders with mass communication backgrounds were trained and conducted the coding following the coding scheme. Several training sessions was conducted, during which each coding item was carefully explained and any ambiguity was clarified. Then the coders coded 15% of the sample independently to examine the inter-coder reliability. Overall, inter-coder reliability was above .80 using Scott's Pi. Then the two coders split the coding work, with one primary coder (who spoke both English and Chinese) coding 60% of the websites, and the secondary coder (who spoke English mainly) completing 40% of the websites. The Chinese companies provided English langue websites. Therefore, CSR information was accessible for English speaking coders.

Results

In general, the majority of websites (n = 126, 72.4%) used "corporate social responsibility," "social responsibility," "corporate responsibility," or "responsibility" for CSR

Table 2. Cultural Dimensions and Explanation

Theme		Description
Power distance	CEOs and high-level managers	The website includes information related to CEO or other executives. For example, the website may feature a transcript of the CEO's speech, other high-level managers, Vice President or Chairman.
	Government presence	The company identifies any over-arching guidelines that are being promoted at a national or political party level. For example: the 13th Five-Year Plan for Eco-Environmental Protection.
	Hierarchy information	The company includes hierarchy information of CSR governance.
	Positioning as a leader	The company highlights its efforts in becoming a leader in the industry.
	Vision statement	The website provides a vision statement for CSR.
Collectivism	Collaboration	Efforts of the company working with partners to achieve collective results (not individual efforts). Example keywords: Win-Win Cooperation, partnership
	Emotion attachment with the group	The company employs empathic language to identify with groups. An example keyword: love.
	Family theme	The company recognizes the importance of families and describes its responsibilities to those families.
	Harmony	Emphasizes the harmonious relationship between the company and its publics, society, and nature.
Uncertainty avoidance	Free downloads	The website includes downloadable PDF documents with more detailed information.
	Public feedback	Describes any way that the company is providing means for publics to provide feedback (i.e., contact information, phone numbers, social media accounts, and e-mail).
	Specific labeling	The website features clear and specific tabs or links to each topic of corporate social responsibility.
	Visual explanation	The inclusion of figures, graphs and infographics to help understand information.
Long-term orientation	Future outlook	The company provides information regarding future CSR issues and how it will address these issues in the future. Keywords: our way forward, outlook.
	Measure performance on a long-term basis	Performance is examined on a two-year basis or longer compared to a yearly or quarterly basis. For example: statements are issued every other year.

information labeling. A small portion of the websites used "sustainability" or "sustainable development" (n = 23, 13.2%). Another 17 (9.8%) websites used "corporate citizenship," and 2 (1.1%) companies used "sustainability and social responsibility" to label CSR information. The majority of the company websites provided downloadable reports (n = 124, 71.3%).

- *RQ1: What are the CSR topics communicated on the Fortune Global 500 companies' websites?*

The most commonly addressed CSR topic was environment (n = 145, 83.3%), followed by charitable giving (n = 102, 58.6%). A half of the 174 websites addressed health and safety (n = 87, 50.0%). The least common CSR topics were anti-competitive behavior (n = 6, 3.4%), indirect economic impacts (n = 8, 4.6%), and child labor (n = 9, 5.2%) (See Table 3).

- *RQ2: Are there any differences in terms of the presentations of CSR topics between U.S. and Chinese Fortune Global 500 companies?*

A series of Chi-square tests were conducted to determine the differences of CSR statements on the company's websites in the two markets. The U.S. company websites addressed every CSR topic more often than Chinese company websites, with the exception of "poverty reduction". For economic responsibility, there were no significant differences between the U.S. and Chinese website CSR statements. For legal responsibilities, there were significant differences of product safety, χ^2 (1, N = 174) = 11.68, $p < .001$, and child labor, χ^2 (1, N = 174) = 4.23, $p < .05$. For ethical responsibilities, the U.S. and Chinese websites differed regarding the following topics: diversity and equal opportunity, χ^2 (1, N = 174) = 71.10, $p < .001$, business ethics, χ^2 (1, N = 174) = 12.19, $p < .001$, non-discrimination, χ^2 (1, N = 174) = 41.62, $p < .001$, human rights, χ^2 (1, N = 174) = 36.09, $p < .001$, and working condition, χ^2 (1, N = 174) = 16.56, $p < .001$. For philanthropic responsibilities, the U.S. and Chinese websites differed regarding all the topics: environment, χ^2 (1, N = 174) = 6.38, $p < .05$, charitable giving, χ^2 (1, N = 174) = 8.02, $p < .01$, volunteering, χ^2 (1, N = 174) = 26.62, $p < .001$, education, χ^2 (1, N = 174) = 5.01, $p < .05$, poverty reduction, χ^2 (1, N = 174) = 11.14, $p < .001$, disaster relief, χ^2 (1, N = 174) = 6.19, $p < .01$, and health, χ^2 (1, N = 174) = 12.59, $p < .001$ (see Table 3).

- *RQ3: What are the differences between how U.S. and Chinese companies display cultural elements in their websites' CSR communication?*

A series of Chi-square tests revealed cultural differences of the CSR communication in the two countries. Regarding power distance, each item of this category was statistically different between the U.S. and Chinese websites, with the exception of "CEO and high-level manager's statement" and "position as a leader". Chinese companies showed more government presence, χ^2 (1, N = 174) = 45.88, $p < .001$, hierarchy

Table 3. Frequencies and Chi-square Values of CSR Topics on the U.S. and Chinese Fortune Global 500 Company Websites

CSR topics		Total	U.S. (%)	China (%)	Chi-square
Economic responsibility	Economic performance	62 (35.6)	33 (34.0)	29 (37.7)	0.25
	Product quality	42 (24.1)	19 (19.6)	23 (29.9)	2.48
	Procurement practices	28 (16.1)	19 (19.6)	9 (11.7)	1.98
	Anti-corruption behavior	18 (10.3)	10 (10.3)	8 (10.4)	0
	Indirect economic impacts	8 (4.6)	3 (3.1)	5 (6.5)	1.13
	Anti-competitive behavior	6 (3.4)	2 (2.1)	4 (5.2)	1.27
Legal responsibility	Legal compliance	36 (20.7)	19 (19.6)	17 (22.1)	0.16
	Product safety	21 (12.1)	19 (19.6)	2 (2.6)	11.68***
	Child labor	9 (5.2)	8 (8.2)	1 (1.3)	4.23*
Ethical responsibility	Health and safety	87 (50.0)	49 (50.5)	38 (49.4)	0.02
	Diversity and equal opportunity	85 (48.9)	75 (77.3)	10 (13.0)	71.10***
	Business ethics	80 (46.0)	56 (57.7)	24 (31.2)	12.19***
	Training and education	77 (44.3)	41 (42.3)	36 (46.8)	0.35
	Non-discrimination	53 (30.5)	49 (50.5)	4 (5.2)	41.62***
	Human rights	46 (26.4)	43 (44.3)	3 (3.9)	36.09***
	Employment	43 (24.7)	21 (21.6)	22 (28.6)	1.11
	Working conditions	26 (14.9)	24 (24.7)	2 (2.6)	16.56***
Philanthropic responsibility	Environment	145 (83.3)	87 (89.7)	58 (75.3)	6.38*
	Charitable giving	102 (58.6)	66 (68.0)	36 (46.8)	8.02**
	Volunteering	69 (39.7)	55 (56.7)	14 (18.2)	26.62***
	Education	61 (35.1)	41 (42.3)	20 (26.0)	5.01*
	Poverty reduction	48 (27.6)	16 (16.5)	30 (39.0)	11.14***
	Disaster relief	43 (24.7)	31 (32.0)	12 (15.6)	6.19**
	Health	43 (24.7)	34 (35.1)	9 (11.7)	12.59***

Note: *** $p < .001$. ** $p < .01$. * $p < .05$.

information, $\chi^2(1, N = 174) = 29.32, p < .001$, and vision statement, $\chi^2(1, N = 174) = 21.58, p < .001$, than their U.S. counterparts. In terms of collectivism, Chinese companies displayed more emotion attachment, $\chi^2(1, N = 174) = 36.82, p < .001$, harmony, $\chi^2(1, N = 174) = 30.09, p < .001$, family theme, $\chi^2(1, N = 174) = 12.45, p < .001$, and collaboration, $\chi^2(1, N = 174) = 11.14, p < .001$, than the U.S. companies. For uncertainty

Table 4. Frequencies and Chi-square Values of Cultural Dimensions on the U.S. and Chinese Fortune Global 500 Company Websites

Cultural dimensions		U.S. (%)	China (%)	Chi-square
Power distance	Government presence	1 (1.0)	32 (41.6)	45.88***
	Hierarchy information	10 (10.3)	36 (46.8)	29.32***
	Vision statement	17 (17.5)	39 (50.6)	21.58***
	CEO and high-level managers	72 (74.2)	43 (55.8)	6.47*
	Position as a leader	6 (6.2)	11 (14.3)	3.20
Collectivism	Emotion attachment with the group	1 (1.0)	27 (35.1)	36.82***
	Harmony	0 (0)	21 (27.3)	30.09***
	Family theme	14 (14.4)	29 (37.7)	12.45***
	Collaboration	16 (16.5)	30 (39.0)	11.14***
Uncertainty avoidance	Visual explanation	76 (78.4)	41 (53.2)	12.28***
	Specific labeling	82 (84.5)	50 (64.9)	9.01**
	Public feedback	30 (30.9)	42 (54.5)	9.87**
	Free downloads	64 (66.0)	43 (55.8)	1.86
Long-term orientation	Future outlook	3 (3.1)	36 (47.4)	47.84***
	Measure performance on a long-term basis	9 (12.9)	12 (22.2)	1.90

Note: *** $p < .001$. ** $p < .01$. * $p < .05$.

avoidance, the U.S. companies demonstrated more visual explanation, χ^2 (1, N = 174) = 12.28, $p < .001$, and specific labeling, χ^2 (1, N = 174) = 9.01, $p < .01$, than Chinese companies. However, Chinese company websites demonstrated more public feedback, χ^2 (1, N = 174) = 9.87, $p < .01$ than the U.S. counterpart. As far as long-term orientation, Chinese companies showed more future outlook, χ^2 (1, N = 174) = 47.84, $p < .001$ than the U.S. company websites (See Table 4).

Discussion

CSR Topics and Priorities on the Websites of the U.S. and Chinese Companies

Examining CSR presentation within each of the four categories (economic, legal, ethical, and philanthropic responsibilities) will help us better understand the differences

of CSR communication between the U.S. and China. For economic responsibilities, both U.S. and Chinese Fortune Global 500 companies place limited emphasis on all topics as there was no significant differences. For legal responsibilities, U.S. company websites place more emphasis on the safety of products or services (19.6% vs. 2.6%) and child labor issues (8.2% vs. 1.3%) than Chinese company websites. For ethical issues, companies in the U.S. paid more attention to working condition (24.7% vs. 2.6%), diversity and equal opportunity (77.3% vs. 13.0%), non-discrimination (77.3% vs. 13.0%), business ethics (57.7% vs. 31.2%), and human rights (44.3% vs. 3.9%) than their Chinese counterparts. For philanthropic responsibilities, the U.S. corporate websites place more emphasis on the majority of the CSR topics than their Chinese counterparts, with the exception of poverty reduction.

In terms of the four categories of CSR, ethical and philanthropic responsibilities are well presented on both U.S. and Chinese corporate websites, whereas economic and legal responsibilities are underrepresented. Interestingly, companies in both markets tend to focus on higher level of responsibilities but ignore basic level of responsibilities. An imbalanced view on certain categories and topics may cause practical ramifications because common publics may perceive economic and legal responsibilities as not important to a company's ethical conduct. Additionally, it may influence public opinion about what constitutes CSR by misleading publics to believe corporate responsibilities are just about ethics and philanthropy. Cho and Hong (2009) noted that "the public accepts a company as a good citizen when it employs all four dimensions of CSR rather than just making sporadic philanthropic donations" (p. 148). This especially holds true for initiatives developed in response to crises. In fact, publics are more cynical toward the philanthropic efforts after a crisis (Cho & Hong, 2009). Therefore, practitioners should update their understanding of what comprehensive corporate responsibility is and broaden the scope of CSR focus accordingly.

Comparing American and Chinese companies' CSR topics reveals several noticeable gaps. Chinese companies largely ignore issues such as product safety, diversity, non-discrimination, and human rights. The limited inclusion of such CSR topics in Chinese companies can possibility be attributed to nation-specific factors such as economics, political climate, and the weaker worker legal protections. Some developing countries have lower environmental, employee-welfare, or product safety standards and less restrictive legislation (Schwartz & Carroll, 2003). For instance, China is much more flexible in the execution of labor and other human rights law enforcement, whereas U.S. has stricter laws and regulations. Regarding human rights in China, the Labor Contract Law, which protects the rights of workers, was developed and signed into law in 2008, less than a decade ago (Kahn & Barboza, 2007). The law or the

marketplace might be driving Chinese businesses to change behavior, but the relationship between the rights of workers and CSR has yet to be established in China.

CSR administrators and managers in Chinese companies should work on all underemphasized topics to improve their CSR communication. For instance, Chinese publics have an increasing need for safe products. Due to the increasing number of scandals of product safety (Tang, 2012), more Chinese citizens are purchasing directly from foreign merchants to avoid fake and unsafe products (Dong, 2014). Leading companies should stress their responsibility to produce safe products on their websites, and incorporate this element into the company's overall public relations strategies to gain trust from the Chinese public.

Poverty reduction is the only topic that suffered lower representation on the U.S. company websites than their Chinese counterparts. Nearly half of Chinese companies address poverty reduction on their CSR website communication, whereas only 16.5% of the U.S. companies place emphasis on this issue. This gap is not surprising. According to the Central Intelligence Agency, American's GDP per capita is almost four times as much as China's ($57,400 vs. $15,400). It seems as though it is urgent for Chinese companies to care about the need for reducing poverty rate. However, the U.S. companies may misunderstand the influence of poverty reduction initiatives. In fact, more than 10% of the U.S. population lived in poverty in 2015, and one in ten people in the world live in poverty in 2013 (The World Bank, n. d.). As such, upper-level administrators in the U.S. companies should extend their traditional approaches to such underemphasized but important CSR topics to both domestic and global areas. Effective CSR practices can help raise awareness of poverty issues worldwide, as well as deepen companies' commitment to helping solve poverty issues.

Cultural Differences and CSR Communication

The findings clearly show that CSR content on corporate websites in the two markets are culturally specific. Regarding power distance, the current study produces similar results of previous research examining sustainability communication in the U.S. and South Korea (i.e., Ki & Shin, 2015). Companies' websites in a high-power distance country like China displayed more vision statement, hierarchy information and government presence than their U.S. counterparts. The finding demonstrates that Chinese companies are more likely to accept that power is not distributed equally, whereas the U.S. place much emphasis on equal rights in society and government. This result could be attributed to the Chinese belief in a hierarchical society operating

based on ranks, status, and orders.

The current analysis further extended the coding schemes of prior research regarding power distance (i.e., Ki & Shin, 2015; Singh & Matsuo, 2004), and examined the presentation of Chinese government and the CPC in the CSR communication. Almost half of Chinese company websites displayed the government and the CPC leadership while very few U.S. companies addressed the government's presence. For instance, in its CEO's message about CSR, Everbright International, a Chinese company, explicitly states that the company's development aligns with "the country's latest policy direction, cooperating [with] the promulgated national regulations on environmental protection such as the 13th Five-Year Plan for Eco-Environmental Protection"(Ever bright International, 2016, p.5). Beingtheabsoluteauthority, Chinesegovernments "havethepowertoapproveorrejectorganizationalrequests"(Taylor & Kent, 1999, p. 140). As articulated by Hofstede (2001), in a high-power distance culture, businesses are more likely to attach importance to a certain public's power, resources, and status in a hierarchical fashion. As the state has considerable impact on business practices in China, most firms' CSR practice is government-oriented (Gao, 2009). The respect of government power has also shown in previous studies. For example, Tang (2012) reports one in five of the news articles about CSR quote the Chinese government as a direct source. Taylor and Kent (1999) find that government became one of the most important publics in Malaysia, a high-power distance country. They further note that for newly industrializing countries, "public relations may be best understood as government relations" (Taylor & Kent, 1999, p. 140). Sriramesh and Enxi (2004) also note that government is the only public for most public relations initiatives in Shanghai, China. Altogether, the findings show that in a high power distance country, organizations tend to respect and maintain hierarchy and authority.

Maintaining mutually beneficial relationships with key stakeholders important to an organization is crucial for the survival and success of companies operating in a competitive market like China. To this end, CSR plays an important role in enhancing such relationships with the government, Practitioners should recognize this important cultural and political background. Chinese companies are influenced by formal authority and people respect leadership and power of the government. Companies, especially state-owned companies, rely heavily on authorities for support. Thus, CSR initiatives that coincide with government policy and follow the CPC's guidelines may be more likely to be successful and receive more resources and support in China. The U.S. and China do not differ in terms of the item "positioning as a leader". One possible explanation is that both countries' CSR practices can be success driven. Hofstede (2001) ranks both U.S. and China as masculine, which means both cultures tend to peruse

success and competitiveness.

In terms of collectivism and individualism, the CSR communication of the Chinese company websites demonstrated more harmony, collaboration, family theme, and emotional attachment than the U.S. counterparts. This finding is consistent with previous similar content analysis (i.e., Ki & Shin, 2015), which demonstrates an important role of collectivist culture in corporate responsibility communication in Asian countries. For example, in the long history of Chinese cultural development, harmony has been a highly valued virtue, and still remains a central concept in Chinese culture. This value has been clearly applied in corporate responsibility practice in China. Former Chinese president Hu Jintao had consistently promoted the idea of building a harmonious society, which has profoundly influenced Chinese companies' CSR practices (Vermander, 2014). For example, to describe its CSR model and CSR practice mechanism, China Shenhua, a Chinese company, has set "mutual benefits and harmony" as the ultimate goal of CSR. In its Sustainability Statement, Country Garden states that the company is a harmonious family. These messages emphasize the harmony value of Chinese culture.

Understanding the differences of CSR communication regarding collectivism and individualism cultural dimension enables practitioners to effectively develop and communicate CSR strategies and initiatives. Given the collectivist cultural character of Chinese stakeholders, CSR strategies in China should put interdependence into consideration, conveying companies' willingness to focus more on harmony, partnership, loyalty, care and love to common people, as well as referring to "we" as a group. In contrast, CSR initiatives that focus on individualist values, such as stressing individual employee ability and achievement, personal freedom, rights as an individual, as well as "I" as an independent entity, may be more effective in an individualist country like the U.S.

Regarding uncertainty avoidance, the CSR reporting on their websites suggests that Chinese companies tolerate uncertainty and ambiguity. Leading Chinese companies provided less specific labeling and less visual explanation than their U.S. counterparts. The inclusion of figures, graphs and infographics can help publics' understand of a company's complex CSR information and increase persuasiveness. In addition, the website's featuring clear and specific tabs or links to each topic of CSR can help with easy navigation.

In terms of long-term and short-term orientation, the findings demonstrate that companies in the two countries prioritize the goals differently. Companies in China place more emphasis on the future than the U.S. companies, mostly through the specific section typically called "outlook" or "future plans." As noted by Hofstede (2001), the

U.S. companies measure their performance on a short-term basis and expect immediate results. Practitioners in China should devote some of their attention to future plans to meet the needs of local publics, whereas U.S. companies should show more short-term results and effectiveness of their CSR programs given the short-term orientation of the U.S. stakeholders.

In conclusion, through a content analysis of the presentation of CSR on corporate websites of Fortune Global 500 companies in the U.S. and China, this study offers insights into the similarities as well as differences of CSR communication in the world's largest two markets. Cultural differences are one of the primary factors contributing to the dissimilarities in CSR presentation in the two countries. The current analysis broadens the scope of CSR research from a cross-cultural perspective by analyzing more culture variables in the display of CSR content. Cultural sensitivities can be incorporated into the development of CSR strategies. In communicating CSR with their unique publics, American companies should emphasize low-power distance, individualism, specific information, and immediate results. Chinese companies, on the other hand, should emphasize, high-power distance, collectivism, and long-term plans.

Limitations and Future Research

This study has several limitations. First, although content analysis is appropriate to answer the current research questions, it would be useful for future studies to employ interviews and surveys with practitioners to investigate the reasons behind the differences between the CSR website content in the two markets. Data from such alternative methods would help provide with deeper insights to CSR practice in a cross-cultural context. Second, this study did not examine how companies in different industries differed in their CSR communication. It is possible that the focus of CSR will vary in different industries. For example, companies in the auto industry may place stronger emphasis on product safety than companies in the telecommunications industry. Companies that sell products to consumers may focus more on philanthropy, whereas companies in the business-to-business industry may focus on the ethics responsibility (Tang & Li, 2009). Future research should consider different industries as a factor while examining CSR practice and communication across cultures.

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Examining the Role of Culture in Shaping Public Expectations of CSR Communication in the United States and China

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Abstract

This study examines the role of culture in shaping publics' expectations for corporate social responsibility (CSR) communication through survey research in the United States (N= 316) and China (N= 315). Based on Kim and Ferguson's (2014) investigation of what and how to communicate CSR among U.S. publics, this study aims to further contribute to CSR communication literature by examining public expectations of corporations' CSR activities in a global context. Furthermore, this study applies Hofstede's cultural dimensions as adapted by Vitell et al. (2003) to determine how various cultural elements may serve as predictors for why and how publics in both the U.S. and China develop expectations and perceptions of companies' CSR efforts. Two online surveys were administered through a Qualtrics panel to include a representative sample of general U.S. consumers and general Chinese consumers. The English survey was administered to the U.S. sample, while the Chinese survey (translated and examined by two bilingual researchers) was administered to the sample in China. Questionnaire items measured participants' expectations of companies' CSR communication and several cultural dimensions that could potentially impact participants' expectations of effective CSR communication. Results highlight differences in each public's expectations of what and how companies should communicate CSR. Specifically, this study found that Chinese consumers seem to place higher importance on CSR communication content (e.g.,

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what to communicate) than U.S. consumers. Also, U.S. consumers prioritized communicating about who is benefitting from a company's CSR activities while Chinese consumers felt that it was most important to communicate the consistency of the company's commitment to its CSR initiatives. Both samples felt that message tone was the most important factor when considering how companies should communicate CSR information. Among Hofstede's cultural dimensions, uncertainty avoidance and masculinity are identified as the strongest predictors for CSR variables, but results regarding what and how publics expect from companies' CSR communication efforts highlight different items that participants in each country rate as the most important factors to them. Overall, results suggest that the role of culture might be slightly stronger in shaping CSR expectations in China than in the U.S. since there were more predictor variables and stronger coefficients in the Chinese sample than in the U.S. The study broadens theoretical developments in CSR and public relations research and provides insight for public relations practitioners and companies who continue to search for best practices to effectively communicate about social responsibility with key publics on a global level.

KEYWORDS CSR communication, culture, Hofstede's cultural measurements, relationship management, public relations

As a key ingredient in business strategy and execution, corporate social responsibility (CSR) has become more than a societal expectation of a company "doing good"–it has become a representation of a company's corporate culture. Developing an effective CSR communication strategy is critical for a company's CSR effort. CSR, broadly defined as the voluntary actions a company implements to pursue goals (Chandler & Werther, 2014; Coombs & Holladay, 2012), has become a vital part of a business strategy for companies across the globe. A growing number of scholarly investigations have examined company motives for and outcomes of CSR communication, revealing several potential benefits impacting the financial performance of an organization (Joyner & Payne, 2002; Page & Fearn, 2005) and favorable perceptions and behavioral intentions among publics (David, Kline, and Dai, 2009; Hong & Rim, 2010; Lee & Shin, 2010; Kim, 2011). Therefore, CSR has become a key practice for developing positive relationships with stakeholder groups and consumer-publics (Chu & Lin, 2013). However, scholars argue that actually knowing what and how to communicate to meet publics' CSR expectations is a challenge that companies continue to face as they develop their CSR communication strategy (Kim & Ferguson, 2014). Furthermore, there has been little framework development for understanding what publics' expectations are with regard to companies' CSR communication efforts and what factor(s) contribute to perceptions and expectations that are developed.

As Bortree (2014) noted, both scholars and practitioners are still seeking strategies to determine what information publics want to know about CSR initiatives, what their expectations are about company performance in this realm, and how to effectively reach audiences with CSR information. As CSR activities have become a higher priority among global companies (Tang & Li, 2009), there is an increasing need for scholarship that examines various aspects of CSR in a global context. However, most CSR communication research has focused on practices and outcomes in Western contexts (Chu & Lin, 2013), leaving several unanswered questions for multinational companies seeking to improve global CSR strategies. For example, scholars have found that cultural differences can play a role in public expectations of companies' CSR communication (Maignan & Ralston, 2002), specifically between European and U.S. publics (Matten & Moon, 2004), but this area remains largely unexplored, especially in eastern cultures. Therefore, there is a need for research that further examines CSR expectations and the factors that shape them.

The current study aims to fill a gap in CSR communication literature by examining publics' expectations for CSR communication through survey research in two different countries: the United States (U.S.) and China. Given that several of Fortune's Global 500 companies have shared consumptions for multinational brands, a goal of the study is to

enhance theoretical and practical knowledge about CSR communication efforts across the globe. This study also examines the role of culture and how various cultural elements may serve as predictors for why and how publics develop expectations and perceptions of companies' CSR efforts. Ultimately, the purpose of this study is to broaden theoretical developments in CSR and strategic communication research and to provide insight for public relations practitioners and companies who continue to search for best practices to effectively communicate about social responsibility with key publics on a global level.

Literature Review

Public Perceptions and Expectations of CSR Communication

According to relationship management theory, relationships should be at the center of public relations research (Ferguson, 1984). Dozier, Grunig, and Grunig (1995) emphasized how relationships with stakeholders influence an organization's mission, goals, and objectives, while Ledingham and Bruning (1998) argued that strategic goals are developed around relationships with publics. Therefore, companies have embraced the importance of developing CSR strategies that help facilitate relationships with key publics. Scholars have examined several aspects of CSR communication, including what and how to communicate (Kim & Ferguson, 2014; Morsing & Schultz, 2006), message strategies (Morsing & Schultz, 2006; Morsing, Schultz, & Nielsen, 2008; Waters & Ott, 2014) and message channels (Kim & Ferguson, 2014; Pomering & Dolnicar, 2009; Schlegelmilch & Pollach, 2005), the role of internal and external stakeholders in the communication process (Chong, 2009; Korschun, Bhattacharya & Sen, 2009; You, Huang, Wang, Liu, Lin, & Tseng, 2013), the role of third-party endorsers (Morsing & Schultz, 2006; Morsing et al., 2008; Pomering & Dolnicar, 2009), and CSR promotion cost (Schlegelmilch & Pollach, 2005).

While some research investigations have examined CSR communication from the publics' standpoint (Kim & Ferguson, 2014), more research is necessary to more fully understand public expectations of CSR communication. Kim and Ferguson's (2014) investigation provided implications for how corporations should communicate about their CSR activities with consideration to arguments scholars have made about factors that can impact effective communication such as communication sources (Pomering & Dolcinar, 2009) and the message channels that are used to share information with the

public (Tonello, 2011; Waters & Ott, 2014). While previous research has offered strategies and communication best practices, companies must continue to refine strategies and to overcome challenges with CSR messaging especially in a global context.

Examining the Role of Culture in Strategic Communication Research

Strategic communication scholars have been arguing and that our understanding of public relations and strategic communication practices would be much more advanced if we investigated the impact of culture (Sriramesh, 1996; Sriramesh, Kim & Takasaki, 1999; Williams & Zinkin, 2008), and some scholars have explored how culture shapes communication practices. For example, Sriramesh (1992) found that culture "defines" public relations practices in India. Grunig et al. (1995) conducted a meta-analysis on public relations models in India, Greece, and Taiwan and identified that aside from the widely known four models of public relations, two additional models, personal influence and cultural translation models, exist, and suggest that the cultural translation model "may be unique to an organization that conducts business in another country" (p.183) and that it may also be found in organizations with diverse groups of people.

Sriramesh, Kim & Takasaki (1999) further examined the cultural translation model in India, Japan, and Korea, and found that culture impacted public relations practices in three countries. Rhee (2002) examined the excellence theory and Hofstede's cultural values in South Korea and found that Confucianism and collectivism culture enhanced the excellent public relations practices in South Korea. Wu et al. (2001) also examined Hofstede's cultural dimensions in Taiwan and found that collectivism and the two-way symmetrical model were strongly correlated. Haruta and Hallahan (2003) discovered that in crisis situations, people preferred public apology in Japan whereas people in the U.S. did not. The authors attributed the difference to the larger power distance, high uncertainty avoidance, and the masculinity culture in Japan (Haruta & Hallahan, 2003). More recently, scholars have examined cultural differences among U.S. and Chinese consumers (Ramasamy & Yeung, 2009) and how they evaluate companies' strategic communication practices (Chu & Lin, 2013) to provide insight into the role of culture in this body of research.

Hofstede's Cultural Dimensions

Spillman (2016) defined culture as "the processes and products of meaning-making" (p. 427). This definition implies that different attitudinal and behavioral outcomes are

not the sole expressions of culture; rather, that culture might be implicitly reflected in people's motivations and thought process without tangible, attitudinal or behavioral outcomes. That is, people in different cultural environments could hold similar attitudes or express similar behaviors, and people in the same culture may also very likely express different attitudes and behaviors, but the reasons and motivations as to why people think or behave in certain ways might be different.

According to Hofstede (1984), culture "distinguishes the members of one human group from another" (p. 25). His framework categorized culture into five dimensions: power distance, uncertainty avoidance, individualism/collectivism, masculinity/femininity, and Confucian dynamism. Power distance refers to "the extent to which the less powerful members of institutions and organization accept that power is distributed unequally" (Hofstede, 2001, p. 98). Countries of high power distance experience vertically distributed levels of power status (Hofstede and Hofstede, 2005). Uncertainty avoidance explains how much people are threatened by ambiguity and how much people try to avoid ambiguities (Hofstede, 1984). High endurance of uncertainty usually results in more rules and regulations being imposed on individuals (Hofstede and Hofstede, 2005). Individualism/collectivism explains how much an individual is connected to the group. In individualistic cultures people tend to value individuals over the collective groups (Kim & Kim, 2010), while in collectivistic cultures people tend to form more cohesive groups, and group values and obligations usually triumph personal values and interests. Most Western countries such as the U.S. and the United Kingdom are examples of individualistic cultures, while many Eastern countries such as China, Japan, and South Korea are representatives of collectivistic cultures. Masculinity/femininity describes the gender characteristics of the society. In masculine cultures, people are more "assertive, tough, and focused on the material success," while in feminine cultures people are "more modest, tender, and concerned with the quality of life" (Hofstede, 2001, p. 297). Confucian dynamism is also called long-term and short-term orientations. This dimension was found in the China Value Survey, and it is independent from the previous four dimensions that were identified in Western culture. Cultures rated high in Confucian dynamism value long-term benefits and emphasize perseverance and thrift (Kim & Kim, 2010; Hofstede & Hofstede, 2005).

According to Hofstede's (Hofstede, Hofstede & Minkov, 2010; Hofstede, 2001) cultural dimension scores, the U.S. experiences fairly low power distance and it is one of the most individualistic cultures in the world. The U.S. society is also fairly masculine, and people in the U.S. are of below average tolerance to uncertainty, meaning people are more receptive to risks and new ideas. They are also more likely to value short-term success, profits, and performance. China, however, is different in many aspects in that

Chinese culture experiences much higher unequal distribution of power and that China is a typical collectivistic country. Similar to the United States, China is also a fairly masculine country and people in China have lower tolerance to uncertainty and ambiguity compared to people in the United States. People in China also value long-term gain and benefits rather than short-term success, as the country has a very high score in Confucian dynamism.

Examining the Role of Culture in CSR Research

Few studies have studied how culture affects CSR in a global context. Kim and Kim (2010) applied Hofstede's cultural dimensions to public relations practitioners in South Korea and found that culture significantly affects practitioners' perceptions of CSR, although their perceptions might be more strongly affected by their understanding of the roles of corporations in a society. Peng, Dashdeleg, and Chih (2012) explored the relationship between national culture and CSR by using Hofstede's culture dimensions and corporations' data from the Dow Jones Sustainability Index and Compustat Global Vantage database. The researchers found that companies' commitment could be positively predicted by individualism and uncertainty avoidance and negatively predicted by power distance and masculinity. Williams and Zinkin (2008) applied Hofstede's cultural dimensions to the publics' attitudes toward CSR and found that the publics' tendency to punish companies with irresponsible behaviors were associated with culture variables. They suggested that cultural values among stakeholders may exert great influence on how people see and think about CSR.

While a small number of studies have examined the role of culture in CSR communication research, very few have examined the role of culture in more than one country. Kim and Choi (2013) examined young publics' perceptions of CSR practices in the U.S. and South Korea, highlighting differences in how publics in each country evaluated practices. While the study provided interesting insights about effective CSR practices of multinational corporations through measuring organization-publics dimensions, the researchers note that more detailed measurements are necessary. Chu and Lin (2013) conducted survey research in the U.S. and China to measure cosmetic consumers' CSR perceptions from a cultural perspective. However, cultural dimensions were not actually measured in the study. The researchers call for more research to examine the role of culture in shaping perceptions (e.g., attitudes and behaviors) of companies' CSR efforts globally. To address the gap in literature, this study aims to further examine the role of culture in CSR communication expectations among publics

in different countries by asking the following research questions:

- RQ1: What do publics in the U.S. and China expect from companies doing CSR activities in terms of what they communicate about their CSR efforts?

- RQ2: What do publics in the U.S. and China expect from companies doing CSR activities in terms of how they communicate their CSR efforts?

- RQ3: What role does culture play in shaping publics' expectations of effective communication in the U.S. and China?

Method

Study Design and Participants

This study employed an online survey methodology to examine public expectations for organizations' CSR communication in the U.S. and China and the potential impact of cultural dimensions on shaping public perception. Two online surveys were administered through a Qualtrics panel to include a representative sample of general U.S. consumers and general Chinese consumers. The English survey was administered to the U.S. sample, while the Chinese survey (translated and examined by two bilingual researchers) was administered to the sample in China. Each participant was given a consent form, which had been approved by the university's institutional review board. Data collection was completed in one week.

A pretest was conducted for each survey using a convenience sample in each respective country (N = 60 for the U.S. survey; N = 59 for the survey in China) to test measurement wording and overall survey flow. Three attention check items were added to the questionnaire as a quality check measure. Participants who failed any attention check items were automatically directed to a disqualification page and responses were not recorded. Also, based on average response completion time and pretest completion time results, Qualtrics implemented a quality check measure where participants who completed the survey in under 13 minutes were removed from the final sample. Participants from the pretest sample were not included in the final sample.

The final sample consisted of 316 U.S. participants and 315 Chinese participants who successfully completed the surveys. The U.S. sample included 158 females (50%)

and 158 males (50%) with the average age of 45.29 (*SD* = 19.71, *N* = 316). The majority (81.3%) of participants reported being Caucasian/White (*N* = 257), followed by 7.9% Black/African Americans (*N* = 25), 4.7% Asian/Pacific Islanders (*N* = 15), and 3.8% Hispanic/Latinos (*N* = 12). An additional 2.2% of the sample identified as "Other" (*N* = 7). The sample in China included 159 females (50.5%) and 156 males (49.5%) with the average age of 36.21 (*SD* = 13.23, *N* = 315). The majority (97.1%) of participants reported being Han (*N* = 36). However, the sample also included 1% Man people (*N* = 3), 0.3% Mongolian (*N* = 1), 0.3% Hui people (*N* = 1), and 0.3% Zhuang people (*N* = 1). One percent identified as "Other" (*N* = 3).

Procedures

Respondents in each sample were directed to the appropriate questionnaire on Qualtrics. Upon agreeing to participate, the respondents were first directed to read a short definition of CSR and a description of common CSR activities. After reading the information, respondents were asked to complete a questionnaire to measure their expectations of companies' CSR communication and several cultural dimensions that could potentially impact participants' expectations of effective CSR communication. At the end of the survey, participants answered a few demographic questions.

Survey Instrument

Survey instrument items related to CSR were adapted from Kim and Ferguson's (2014) study. A total of 43 items were included to measure participants' general expectations of CSR communication (what and how to communicate about CSR). All items were measured using Likert scales where participants were asked to rate their responses on a scale of 1 = "strongly disagree" and 7 = "strongly agree." Based on Kim and Ferguson's (2014) study, four measures were included to answer "what to communicate" about CSR: CSR information-sharing (basic CSR information), third-party endorsement presence, personal relevance, and cost-related information sharing (disclosure of CSR communication cost). In addition, four measures were included to answer "how to communicate" about CSR: transparency, message tone, consistency and frequency, and approval of increasing CSR promotion cost. Because each of the items was reliable for each measure, the respective items measuring each dimension were averaged and combined to form a single index for each measure (see Table 1 for a list of combined scale measures and values for each survey). Example items for each

Table 1. Descriptive statistics (mean, SD) and internal consistency (Cronbach's alpha) for effective CSR communication measures (scales)

Variables	U.S. *M* (*SD*)	U.S. Sample a (*N* = 316)	China *M* (*SD*)	China Sample a (*N* = 315)
Info	5.14 (1.18)	.96	5.80 (.73)	.92
TPE	4.94 (1.33)	.95	5.71 (.75)	.91
Rel	5.38 (1.22)	.92	5.68 (.98)	.87
Cost	4.80 (1.27)	.94	5.33 (1.09)	.89
Trans	5.44 (1.16)	.92	5.83 (.78)	.81
Tone	5.78 (.93)	.71	5.94 (.75)	.66
C&F	5.02 (1.07)	.85	5.71 (.68)	.83
Prom	4.26 (1.27)	.81	5.33 (.99)	.64
UA	2.47 (1.01)	.83	5.77 (.76)	.80
IND	3.42 (1.13)	.79	5.48 (1.02)	.84
MAS	2.78 (1.18)	.80	5.75 (.81)	.80
PD	3.71 (1.00)	.65	4.21 (1.06)	.78
CD	4.67 (1.39)	.77	5.57 (1.22)	.71

measure are provided below (see Table 3 for a list of all items for each measure).

CSR information-sharing (Info). Thirteen items were used to measure CSR information-sharing. Items like "I want to know what a company is doing for communities such as how much they donate" and "I want to know why a company is doing good for society" were included.

Third-party endorsement presence (TPE). Nine items were used to measure third-party endorsement presence. Items like "I want to know if any other organizations or public figures endorse the company's CSR initiatives" were included.

Personal relevance (Rel). Three items were used to measure personal relevance. Items like "I want to know how a company's CSR initiatives are personally relevant to me" were included.

Cost-related information sharing (Cost). Three items were used to measure cost-related information sharing. Items like "How much money a company spends on CSR communication is important to me" were included.

Transparency (Trans). A total of four items were used to measure transparency. Items like "I want to know both good and bad information about the company's CSR

activities" were included.

Message tone (Tone). A total of three items were used to measure message tone. Items like "I like a company's CSR messages to focus on facts" were included.

Consistency and frequency (C&F). Six items were used to measure consistency and frequency. Items like "Consistency in CSR communication of the company is important to me" were included.

Increasing promotion cost (Prom). Two items were used to measure increasing promotion cost. Items like "I think companies should spend more money on CSR communication" were included.

Participants' preferences for CSR communication media channels and sources were also measured. All items were measured using Likert scales where participants were asked to rate their responses on a scale of 1 = "strongly disagree" and 7 = "strongly agree" (see Table 4 for a list of measured items and values for each survey).

Hofstede's culture dimensions. Culture difference was measured by using Hofstede's culture dimensions. The instruments were adapted from Vitell et al. (2003), in which the authors adapted Hofstede's measurements to examine professionals' perceptions of social responsibility. All questions were asked using 7-point Likert scales, with 1 representing "strongly disagree" and 7 representing "strongly agree. Because each of the items was reliable for each measure, the respective items measuring each dimension were averaged and combined to form a single index for each measure (see Table 1 for a list of combined scale measures and values for each survey). Example items for each measure are provided below.

Uncertainty avoidance (UA). Uncertainty avoidance was measured by using five items adapted from Hofstede (1984), Norton (1975), Voich (1995) and Budner (1962). Respondents were asked to rate their agreement on statements such as "I like to work in a well-defined job where the requirements are clear," where a high score in uncertainty avoidance means high tendency to avert risks and to desire stability and certainty.

Individualism (IND). Individualism was measured using three items adapted from Hofstede (1984), Triandis et al. (1988), Voich (1995) and Yamaguchi (1994). A sample statement reads "it is better to work in a group than alone." This scale was later reverse coded so that respondents rated high in this dimension are more individualistic, while those who rated low in this dimension are more collectivistic.

Masculinity (MAS). Four masculinity items were adapted from Hofstede (1984) and Voich (1995). An example question asks respondents to rate their agreement on the statement "It is important for me to have a job that provides an opportunity for advancement." A higher score on this dimension indicates higher desire for assertiveness, competitiveness, and achievement.

Power distance (PD). Five items were used to measure power distance; they were adapted from Hofstede's (1984) power distance scales and Gordon's (1976) greater conformity scale. A sample question included asking the level of agreement on the statement "my supervisor should make most decisions without consulting me." Higher scores in power distance scales denote higher acceptability of unequally distributed power in the society.

Confucian dynamism (CD). Confucian dynamism was measured using four items adapted from the Chinese Culture Connection (1987) study and Schwartz (1992). An example statement includes "I am always careful to avoid doing what is improper." Respondents with higher scores have strong tendency to follow Confucian principles.

Demographic questions included age, gender, education, political affiliation, race, employment, household income, and marital status.

Results

To answer the first research question, independent t-tests were employed. As Table 2 shows, significant differences were detected between respondents from the two countries. Chinese respondents, on average, rated significantly higher in all four "what to communicate" factors than U.S. respondents, meaning Chinese consumers might place higher importance on the content of CSR communication than U.S. consumers.

Table 2. Independent sample t-test results of U.S.–China comparison on CSR variables

CSR variables	*t*	*df*	(*SD*)	China *Mean* (*SD*)	U.S. *Mean*
Info	.20**	−.02	.39**	−.12**	.15*
TPE	.31**	−.05	.24**	−.07	.15*
Rel	.15*	.02	.32**	.07	.04
Cost	.03	.01	.32**	.15**	.09
Trans	.25**	−.03	.23**	−.06	.24**
Tone	.26**	−.04	.13*	−.12*	.28**
C&F	.07	.00	.29**	.17**	.10
Prom	.03	.02	.24**	.17**	.11

Note. $^{**}p < .01$. $^{*}p < .05$. U.S. $N = 316$. China $N = 315$.
Equal variances not assumed for all the t-tests in the table. Approximated t-ratios were reported.

In the U.S., the most important "what to communicate" factor was personal relevance (M = 5.38, SD = 1.22) and the least important was cost-related information (M = 4.80, SD = 1.27) while for Chinese respondents, basic CSR information sharing was the most important (M = 5.80, SD = .73) and cost-related information was also the least important (M = 5.33, SD = 1.09).

To delve deeper, as Table 3 shows, for U.S. respondents, the most important items for "what to communicate" were "who is benefitting from a company's CSR activities" (basic CSR information; M = 5.59, SD = 1.40), whether "non-profit organizations are partners of the company's CSR activities" (TPE; M = 5.18, SD = 1.47), "how a company's CSR initiatives are personally relevant to me" (rel; M = 5.39, SD = 1.32), and "how much money a company spends to promote its CSR activities" (cost; M = 4.84, SD = 1.48). For Chinese consumers, the highest rated items for each measurement were "the consistency of the company's commitment to its CSR initiatives" (basic CSR information; M = 6.08, SD = .94), "if I can be confident in supporting the company's CSR" (TPE; M =5.82, SD = .96), "how a company's CSR initiatives are personally relevant to me" (rel; M =5.89, SD = 1.01), and "how much money a company spends on communicating about its CSR" (cost; M = 5.47, SD = 1.17).

To answer the second research question, t-tests were employed to compare the differences between the four "how to communicate" variables–transparency, message tone, consistency and frequency and approval of increasing promotion cost. As Table 2 shows, Chinese respondents rated all four variables significantly higher than the U.S. respondents, while they both agreed that message tone was the most important factor (U.S. M = 5.78, SD = .93; China M = 5.94, SD = .75). For both U.S. and Chinese consumers, the least important factor was approval of increasing promotion cost (U.S. M = 4.26, SD = 1.27; China M = 5.33, SD = .99). Specifically, as Table 3 shows, for U.S. respondents, the most important items include "know both good and bad information about the company's CSR activities" (trans; M = 5.61, SD = 1.21), "CSR communication messages from a company should be based on facts" (tone; M = 6.15, SD = 1.06), "what the company is communicating about its CSR activities should be consistent" (C&F; M = 5.84, SD = 1.12) and "it is OK to spend more money on promoting a company's CSR activities" (prom; M = 4.39, SD = 1.39). Chinese respondents also agreed on the same items for message tone (should be based on facts) (M = 6.16, SD = .95) and approval of increasing promotional cost (M = 5.50, SD = 1.08). The most important items for transparency was "how much money a company spends on communicating about its CSR" (M = 5.47, SD = 1.17), and for communication consistency and frequency was "consistency in CSR communication of the company is important to me" (M = 5.71, SD = 1.04).

In terms of communication media channel and communication sources, as Tables 3

Table 3. Means and standard deviations for measurement items of CSR communication

Label		Measures	U.S. (*N* = 316) *M* (*SD*)	China (*N* = 315) *M* (*SD*)
I want to know …	Info1	What a company is doing for communities such as how much they donate.	5.05 (1.47)	5.67 (1.12)
	Info2	A specific social cause that a company supports (e.g., environmental, public education).	5.22 (1.43)	5.90 (.97)
	Info3	A company's expertise to support a specific CSR initiative.	4.81 (1.42)	5.97 (.90)
	Info4	What kinds of things a company has achieved from its previous CSR activities.	5.05 (1.42)	5.92 (.97)
	Info5	Potential results of a company's current CSR activities.	5.06 (1.45)	5.90 (.93)
	Info6	Why society needs a company's CSR initiative.	4.79 (1.50)	5.51 (1.12)
	Info7	Why a company is doing good for society.	5.26 (1.40)	5.76 (1.08)
	Info8	A company's motives or intentions for doing CSR activities.	5.23 (1.41)	5.75 (.99)
	Info9	What the company wants to achieve by doing CSR activities.	5.30 (1.40)	5.72 (1.04)
	Info10	Who is benefitting from a company's CSR activities.	5.59 (1.40)	5.62 (1.17)
	Info11	If a company has continuously been doing CSR activities.	5.03 (1.40)	5.92 (1.00)
	Info12	How long a company has been supporting its CSR activities.	5.08 (1.43)	5.76 (1.01)
	Info13	The consistency of the company's commitment to its CSR initiatives.	5.23 (1.46)	6.08 (.94)
I want to know …	TPE1	How I can participate in a company's CSR activities.	4.52 (1.63)	5.70 (.94)
	TPE2	How my participation will affect the results of a company's CSR activities.	4.82 (1.59)	5.80 (.91)
	TPE3	If I can be confident in supporting the company's CSR.	5.10 (1.61)	5.82 (.96)
	TPE4	If any other organizations or public figures endorse the company's CSR initiatives.	4.91 (1.51)	5.75 (.92)
	TPE5	If non-profit organizations are partners of the company's CSR activities.	5.18 (1.47)	5.71 (.97)
	TPE6	If non-governmental organizations are partners of the company's CSR activities.	5.11 (1.46)	5.61 (1.01)
	TPE7	If the company has received CSR-related certifications such as "Fair Trade" certification or "Forestry Stewardship Council" certificate if there's any.	5.03 (1.47)	5.62 (1.14)
	TPE8	I want to be confident doing my role in helping the company's CSR.	5.15 (1.53)	5.72 (1.03)
	TPE9	It is important to me that the company has strong partnerships with third parties such as activist groups (e.g., Greenpeace).	4.61 (1.71)	5.66 (1.03)

Label		Measures	U.S. (N = 316) M (SD)	China (N = 315) M (SD)
I want to …	Rel1	Know of a company's CSR activities are relevant to me.	5.34 (1.28)	5.58 (1.02)
	Rel2	Know how a company's CSR initiatives are personally relevant to me.	5.32 (1.33)	5.57 (1.20)
	Rel3	Know how a company's CSR activities affect my personal life.	5.39 (1.32)	5.89 (1.01)
	Cost1	How much money a company spends on CSR communication is important to me.	4.76 (1.51)	5.21 (1.25)
	Cost2	I want to know how much money a company spends to promote its CSR activities.	4.84 (1.48)	5.33 (1.21)
	Cost3	I'd like to know how much money a company spends on communicating about its CSR.	4.79 (1.48)	5.47 (1.17)
	Trans1	Know information about the company's CSR failures, not just successes.	5.39 (1.34)	5.79 (.99)
	Trans2	Be informed if the company's CSR initiative fails.	5.29 (1.31)	5.70 (1.04)
	Trans3	Know both good and bad information about the company's CSR activities.	5.61 (1.21)	5.89 (.96)
	Trans4	Know the progress of the company's CSR activities.	5.48 (1.33)	5.93 (.92)
	Tone1	CSR communication messages from a company should be based on facts.	6.15 (1.06)	6.16 (.95)
	Tone2*	I like CSR messages from a company that are promotional.		
	Tone3*	I like CSR messages from a company that are self-congratulatory.		
	Tone4	I like low-key CSR messages from a company.	5.13 (1.33)	5.52 (1.01)
	Tone5	I like a company's CSR messages to focus on facts.	6.07 (1.06)	6.14 (.88)
	C&F1	What the company is communicating about its CSR activities should be consistent.	5.84 (1.12)	5.56 (.98)
	C&F2	Consistency in CSR communication of the company is important to me.	5.59 (1.29)	5.71 (1.04)
	C&F3	A lack of consistency in the company's CSR communication is problematic.	5.6 (1.24)	5.33 (1.28)
	C&F4	I like CSR messages (communication) from a company appearing often.	4.51 (1.49)	5.39 (1.04)
	C&F5	I like to see CSR messages from a company as frequently as possible.	4.18 (1.63)	5.39 (1.04)
	C&F6	I want to receive messages about how a company is doing good as often as possible.	4.39 (1.65)	5.27 (1.18)
	Prom1*	I don't like a company spending money on promoting its CSR activities.		
	Prom2	It is OK to spend more money on promoting a company's CSR activities.	4.39 (1.39)	5.50 (1.08)
	Prom3	I think companies should spend more money on CSR communication.	4.14 (1.39)	5.15 (1.22)

Note. *Three items were eliminated based on CFA.

Table 4. Means and standard deviation of preferred CSR communication media channels and communication sources

		U.S. (*N* = 316) *M* (*SD*)	China (*N* = 315) *M* (*SD*)
Preferred CSR communication media channels)	Local stores	4.06 (1.31)	5.07 (1.12)
	Company's website	4.69 (1.38)	5.42 (1.01)
	Promotion events	4.45 (1.36)	5.34 (.98)
	Company CSR website	4.70 (1.39)	5.56 (.99)
	Annual report	4.53 (1.42)	5.28 (1.07)
	TV News	4.59 (1.39)	5.47 (1.10)
	Online news	4.48 (1.43)	5.56 (1.03)
	Company newsletters	4.43 (1.48)	5.19 (1.05)
	Company brochures	4.36 (1.46)	5.21 (1.14)
	Radio news	4.16 (1.50)	5.40 (1.11)
	Company convention, town-hall meetings	3.95 (1.57)	5.27 (1.11)
	Offline newspapers	4.13 (1.50)	5.23 (1.09)
	Print Ad	4.16 (1.45)	5.13 (1.20)
	TV commercial	4.21 (1.53)	5.11 (1.27)
	Company microblogs	3.59 (1.49)	5.04 (1.27)
	Company emails	4.22 (1.57)	4.96 (1.26)
	Company blog	3.83 (1.59)	5.08 (1.18)
	Company direct mails	4.13 (1.65)	4.83 (1.39)
	Experts' blogs	3.81 (1.58)	4.95 (1.20)
	Experts' microblogs	3.65 (1.56)	5.02 (1.23)
	Friends' microblogs	3.55 (1.57)	5.08 (1.25)
	Friends' blogs	3.62 (1.62)	5.05 (1.32)
Communication Sources	CSR beneficiaries	4.69 (1.35)	5.39 (1.15)
	Non-profit org	4.92 (1.35)	5.55 (1.02)
	Company	4.82 (1.43)	5.29 (1.11)
	CSR Participants	4.90 (1.32)	5.57 (.95)
	Activist groups	4.20 (1.60)	5.40 (.98)
	Other stakeholders	4.21 (1.44)	5.19 (1.18)
	Company employees	4.43 (1.43)	5.36 (1.18)
	Company CEO	4.47 (1.54)	4.96 (1.22)
	Public Relations Spokesperson	4.33 (1.49)	5.06 (1.25)

and 4 show, Chinese respondents rated all of the channels higher than U.S. respondents. The most preferred media channels for U.S. consumers were a company's CSR website ($M = 4.70$, $SD = 1.39$), a company's website ($M = 4.69$, $SD = 1.38$), and TV news ($M = 4.59$, $SD = 1.39$). The least important ones were friends' microblogs ($M = 3.55$, $SD = 1.57$), a company's microblog ($M = 3.59$, $SD = 1.49$) and friends' blogs ($M = 3.62$, $SD = 1.62$). For Chinese consumers, the most preferred communication media channels were a company's CSR website ($M = 5.56$, $SD = .99$), online news ($M = 5.56$, $SD = 1/03$), and TV news ($M = 5.47$, $SD = 1.10$). The least preferred media channels were company emails ($M = 4.96$, $SD = 1.26$), experts' blogs ($M = 4.95$, $SD = 1.20$), and a company's direct mails ($M = 4.83$, $SD = 1.39$).

Chinese respondents also gave higher scores for all of the communication sources than U.S. respondents. U.S. respondents' most preferred sources included nonprofit organizations ($M = 4.92$, $SD = 1.35$), CSR participants ($M = 4.90$, $SD = 1.32$), and the company itself ($M = 4.82$, $SD = 1.43$). The least favored were activist groups ($M = 4.20$, $SD = 1.60$), other stakeholders ($M = 4.21$, $SD = 1.44$), and public relations spokesperson ($M = 4.33$, $SD = 1.49$). Chinese respondents preferred CSR participants ($M = 5.57$, $SD = .95$), nonprofit organizations ($M = 5.55$, $SD = 1.02$), and activist groups ($M = 5.40$, $SD = .98$). The top three least favored ones were company's CEO ($M = 4.96$, $SD = 1.22$), public relations spokesperson ($M = 5.06$, $SD = 1.25$), and other stakeholders ($M = 5.19$, $SD = 1.18$). There are some overlaps between the U.S and China samples, but both samples also shared two most preferred and two least preferred communication sources.

To answer the third research question and to determine the predictive power of cultural dimensions, multiple regression tests were employed. Tables 5 and 6 show the regression results for the two countries. Bolded numbers indicating the strongest cultural predictors for different CSR variables. In both countries, the five cultural dimensions together accounted for significant proportions of the variances in all "what to communicate" and all "how to communicate" variables ($ps < .01$).

In the U.S. sample, among four "what to communicate" variables, masculinity was the strongest predictor of basic CSR information sharing, third-party endorsement, and cost-related information sharing (info: $b = -.28$, $p < .01$; TPE: $b = -.25$, $p < .01$; cost: $b = -.25$, $p < .01$), while uncertainty avoidance was the weakest, significant predictor for the three variables (info: $b = -.21$, $p < .01$; TPE: $b = -.20$, $p < .01$; cost: $b = -.09$, $p < .01$). Uncertainty avoidance was the strongest, and only significant predictor for personal relevance ($b = -.28$, $p < .01$).

Among Chinese respondents, however, masculinity and uncertainty avoidance showed positive effects on the four variables, with masculinity being the strongest predictor of basic CSR information sharing, personal relevance and cost-related

Table 5. Predictors of CSR variables in U.S. sample

CSR variables	b				
	UA	IND	MAS	PD	CD
Info	−.21**	.02	−.28**	−.004	.01
TPE	−.20**	−.01	−.25**	−.04	.01
Rel	−.28**	−.03	−.10	.01	.06
Cost	−.09	.03	−.25**	.00	.07
Trans	−.22**	.02	−.18**	−.05	.09
Tone	−.22**	.03	−.05	−.11	.12*
C&F	−.20**	.03	−.29**	.03	.11*
Prom	−.08**	−.07	−.19**	.17**	.06

Note. All regression coefficients are standardized. Bolded numbers indicate the strongest predictors. $^{**}p < .01$, $^{*}p < .05$. $N = 316$
Info: $F(5, 310) = 11.87$, Adjusted $R^2 = .15$, $p < .01$
TPE: $F(5, 310) = 9.79$, Adjusted $R^2 = .12$, $p < .01$
Rel: $F(5, 310) = 8.53$, Adjusted $R^2 = .12$, $p < .01$
Trans: $F(5, 310) = 8.81$, Adjusted $R^2 = .12$, $p < .01$
Tone: $F(5, 310) = 5.67$, Adjusted $R^2 = .08$, $p < .01$
C&F: $F(5, 310) = 16.32$, Adjusted $R^2 = .21$, $p < .01$
Cost: $F(5, 310) = 7.15$, Adjusted $R^2 = .09$, $p < .01$
Promo: $F(5, 310) = 7.43$, Adjusted $R^2 = .09$, $p < .01$

information sharing (info: $b = .39$, $p < .01$; rel: $b = .32$, $p < .01$; cost: $b = .32$, $p < .01$), and uncertainty avoidance being the strongest predictor of third-party endorsement ($b = .31$, $p < .01$). The weakest predictor for basic CSR information sharing and cost-related information sharing was power distance (info: $b = -.12$, $p < .01$; cost: $b = .15$, $p < .01$). The weakest predictor of third-party endorsement was Confucian dynamism ($b = .15$, $p < .01$) and the weakest predictor for personal relevance was uncertainty avoidance ($b = .15$, $p < .01$).

For the four "how to communicate" variables, in the U.S. sample, uncertainty avoidance was the strongest predictor of transparency ($b = -.22$, $p < .01$) and message tone ($b = -.22$, $p < .01$), while masculinity was the strongest, and negative predictor for consistency and frequency ($b = -.29$, $p < .01$) and approval of increasing promotion cost ($b = -.19$. $p < .01$). The weakest predictor for transparency was masculinity ($b = -.18$, $p < .01$), and for message tone and consistency and frequency was Confucian dynamism (tone: $b = .12$, $p < .05$; C&F: $b = .11$, $p < .05$). And the weakest predictor for approval of increasing promotional cost was uncertainty avoidance ($b = -.08$, $p < .01$).

In the Chinese sample, however, uncertainty avoidance was only the strongest

Table 6. Predictors of CSR variables in China sample

CSR variables	b				
	UA	IND	MAS	PD	CD
Info	.20**	−.02	.39**	−.12**	.15*
TPE	.31**	−.05	.24**	−.07	.15*
Rel	.15*	.02	.32**	.07	.04
Cost	.03	.01	.32**	.15**	.09
Trans	.25**	−.03	.23**	−.06	.24**
Tone	.26**	−.04	.13*	−.12*	.28**
C&F	.07	.00	.29**	.17**	.10
Prom	.03	.02	.24**	.17**	.11

Note. All regression coefficients are standardized. Bolded numbers indicate the strongest predictors. $^{**}p < .01$. $^{*}p < .05$. $N = 315$
Info: $F(5, 308) = 40.50$, Adjusted $R^2 = .39$, $p < .01$
TPE: $F(5, 309) = 34.60$, Adjusted $R^2 = .35$, $p < .01$
Rel: $F(5, 309) = 15.94$, Adjusted $R^2 = .19$, $p < .01$
Trans: $F(5, 309) = 33.64$, Adjusted $R^2 = .34$, $p < .01$
Tone: $F(5, 309) = 29.22$, Adjusted $R^2 = .31$, $p < .01$
C&F: $F(5, 309) = 15.07$, Adjusted $R^2 = .18$, $p < .01$
Cost: $F(5, 309) = 13.63$, Adjusted $R^2 = .17$, $p < .01$
Promo: $F(5, 309) = 10.72$, Adjusted $R^2 = .13$, $p < .01$

predictor of transparency, and the direction was positive ($b = .25$, $p < .01$). Masculinity was the strongest, and also positive predictor of consistency and frequency ($b = .29$, $p < .01$) and approval of increasing promotional cost ($b = .24$, $p < .01$). Confucian dynamism was the strongest predictor of message tone ($b = .28$, $p < .01$). The weakest predictors of transparency and message tone was masculinity ($b = .23$, $p < .01$) and power distance ($b = -.12$, $p < .05$), respectively. The weakest predictor for consistency and frequency and approval of increasing promotional cost was power distance (C&F: $b = .17$, $p < .01$; prom: b = .17, $p < .01$).

Discussion

This study examined publics' perceptions and expectations of companies' CSR communication efforts in the U.S. and China. By applying Kim and Ferguson's (2014) developed measures for effective CSR communication, results from the study provide

insight about how publics' CSR communication expectations can help multinational companies evaluate effective CSR communication practices. This study is novel in its approach to measuring the impact of cultural dimensions on shaping the perceptions and expectations in two countries.

Results indicated that people in the U.S. and China have different expectations for what companies should communicate about CSR. The data suggest that expectations are generally high in both countries, but that participants in China had significantly higher expectations in all four "what to communicate" categories. However, by comparing individual items for each measure within each of the two samples, the results highlight different items that participants in the two countries rate as the most important factors to them, which provides deeper insight about what they expect from companies' CSR information.

Participants in the U.S. identified "who is benefitting from a company's CSR activities," whether "non-profit organizations are partners of the company's CSR activities," "how a company's CSR initiatives are personally relevant to me," and "how much money a company spends to promote its CSR activities" as the most important items to communicate while participants in China rated "the consistency of the company's commitment to its CSR initiatives," "if I can be confident in supporting the company's CSR," "how a company's CSR initiatives are personally relevant to me," and "how much money a company spends on communicating about its CSR" as top items. The top item in Kim and Ferguson's (2014) study was also "who is benefitting from a company's CSR activities," thus showing similarities over time with the U.S. sample. However, overall, it appears that at least in the U.S., there has been a shift in priorities from a preference in knowing more about specific commitments and achievements/ results from CSR efforts in the 2014 study to an emphasis on perceived relevancy of initiatives and resources spent on CSR efforts in the current study.

The second research question, also adapted from Kim and Ferguson (2014), asked what publics in the U.S. and China expect in terms of how companies communicate their CSR efforts. Participants in both samples rated message tone as the most important factor and approval of increasing promotion cost as the least important factor. These findings are consistent with Kim and Ferguson's (2014) findings. With regard to preferred media channels, participants in both countries rated a company's CSR website as the most preferred channel for receiving information, which differs from Kim and Ferguson's (2014) finding that companies' local stores ranked the highest, followed by other company-controlled media channels including company websites, promotion events, company CSR websites, and then annual reports. For the present study, participants in the U.S. different types of blogs ranked the lowest, which raises a

question about possible source credibility preferences. Participants in China generally ranked uncontrolled media sources as most preferred sources (aside from the top-ranked CSR website preference). With regard to communication source preferences, Kim and Ferguson's (2014) found CSR beneficiaries as the top ranked communication source, followed by non-profit organizations and then the company itself. Findings from the present study suggest similar trends in both samples, but ranked CSR participants and non-profit organizations as top rated preferred communication sources. This finding provides companies with important insight about how to communicate their CSR efforts. It appears that companies should devote efforts toward enhancing their content on CSR websites (rather than a general website) and that messages from CSR participants and non-profit sources would best serve the company's interest to build relationships with publics.

The third research question asked about how culture shapes publics' expectations of effective communication in the U.S. and China. Regression analyses suggest that uncertainty avoidance and masculinity were the strongest predictors for all CSR variables in both the U.S. in China. People's CSR expectations were strongly related to the extent to which they tolerate ambiguity and uncertainty and whether they are assertive, touch, or value material success. Consistent with the findings from the correlation analyses, directionality of the predictors was opposite for most cultural variables in each of the two countries, suggesting opposite effects of the impact of culture on shaping participants' CSR expectations. Finally, overall, it can be argued that the role of culture might be slightly stronger in shaping CSR expectations in China than in the U.S. since there were more predictor variables and stronger coefficients in the Chinese sample than in the U.S. However, given the exploratory nature of this study, such a conclusion must be treated with caution.

Theoretical Implications

This study offers implications for strategic communication research and application in CSR research. First, this study reinforces arguments from relationship management theory (Ferguson, 1984). As Ledingham and Bruning (1998) argue, strategic goals are developed around relationships with publics, and this study offers several implications for multinational companies shaping strategic goals and CSR strategy. This study is novel in its approach to and measurement of cultural factors in two different countries, which provides new contributions to the existing body of CSR literature. Few CSR studies have applied Hofstede's cultural measurements in CSR literature, and this

study's findings provide a new foundation upon which scholars can build future examinations about global CSR practices and, more specifically, which cultural factor(s) impact CSR communication expectations in the U.S and in China. Furthermore, the cultural measures provide deeper insight than just what and how people prefer to learn about CSR; they provide insight about what contributes to these preferences. Thus, this study not only examines publics' perceptions–it goes a step further to attempt to explain how/why they develop certain expectations about CSR communication.

Practical Implications

Results from this study provide significant implications for companies. Among the many findings about what and how to communicate CSR, this study suggests that strategic communicators in the U.S. should create CSR messages that are personally relevant to key publics while practitioners in China should focus on the amount of CSR information they are actually presenting. Study findings suggest that U.S. publics are most concerned with who is benefitting from a given CSR activity, so it is important to be clear when designing messages in this regard. Publics in China seem most concerned with consistent reinforcement that a company is committed to its CSR initiatives, so messages should highlight those aspects. Consistent with Kim and Ferguson's (2014) suggestions, this study reinforces the argument that practitioners in both countries should actively involve CSR participants and beneficiaries into their communication processes, as well as having non-profit organizations communicate about CSR activities. The findings about preferred media channels provide insight about how formal and accessible information should be made available in each country, per participants' preferences for how to receive information. Finally, the differences in cultural predictors in each country help practitioners understand the motivations and contributing factors for why publics in each country develop expectations for CSR communication. This is especially relevant for multinational companies that may operate in each of the countries included in this study. That is, multinational companies should create strategies unique to a given area and for different publics instead of developing one-shot messages intended for a universal audience.

Limitations and Future Directions

There are several limitations of this study that should be noted. First, this study is exploratory in nature in that it is a first attempt to actually measure culture in a CSR

study in two different countries. Also, some of the t-test results did not elicit significant differences among the U.S. and China samples. Also, given the consistently higher ratings for each of the items in the sample in China, there may be a social desirability factor that may be a confounding factor in this study. Previous studies did find that people from countries that are more collectivistic and with higher uncertainty avoidance scores might be more affected by social desirability when giving responses (Bernardi, 2006). However, findings from regression analyses remain robust and indicate that people may be motivated by different cultural factors. However, a cross-sectional survey cannot offer evidence of causal effects. Therefore, it is important to recognize that while participants in the U.S. and China may have different perceptions of what and how companies should communicate about their CSR efforts due to cultural differences, it is also possible that the publics from the two countries may hold similar attitudes, but their attitudes might be driven by other factors not measured in this study. Finally, this study did not ask participants to evaluate CSR efforts for specific companies. Therefore, their perceptions and evaluations of CSR activities may differ between local-based companies and multinational companies. Future investigations should address these limitations and potentially examine CSR expectations for specific industries and/or about specific CSR activities to broaden research in this realm.

Conclusions

In sum, this study provides a novel examination of understanding varying public expectations and perceptions of CSR communication in a global context, as well as the factors that shape these evaluations. The implications of this study provide more thorough information for multinational companies to more effectively communicate with various publics. This study also advances CSR research by bringing it into a broader cultural framework.

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