

Reasoning and Differences between CSR Theory and Practice in China, the United States and Europe

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Abstract: The modern CSR theory was originated in the United States. As a result of the evolution of history, culture, and business development, both the theoretical study and the application of CSR differ in terms of approaches and roadmap. This paper tries to discuss the differences in the process of CSR development between China, Europe, and the United States. Furthermore, the root reasons accounting for the differences from the viewpoint of history, economics, and development of corporations are also explored. The discussion will contribute to the promotion of the theoretical study and practice of CSR in China.

Keywords: CSR; comparative studies; China; US; Europe

Introduction

Efforts to integrate ethics and management have a long history. At the beginning of the 20th century, the emergence of modern companies in Western countries and the failure of free economy made economists examine the operations of enterprises from ethics point of view, and they made an early exploration towards the way of increasing the welfare of employees and investing into public works constructions. The application of ethics in business has gradually developed into business ethics (also called management ethics, enterprise ethics and economic ethics). During the development of business ethics, CSR became one of its important branches. CSR first came into being in Western countries, raised in 1916 by J. Maurice Clark, an American scholar who pointed out that people had not realized CSR is the most important part of social responsibility (Clark, p. 229) In 1923, Oliver Sheldon from England came up with the concept of CSR and illustrated it in *The Philosophy of Management*, published in 1924. From the 1950s, CSR gradually became the hot topic of economics, management, and ethics in Western countries. In China, it is in recent years that CSR became a research proposition and a hot topic that is being discussed in commercial and theoretical circles. A series of accidents caused by bad operations led the public to think deeply about CSR in China. Chinese corporations began to think highly of CSR and started inculcating it into the practice of strategic decisions.

Regardless of the differences in economy, education, culture, and environment, ethics, which are the basis for social and economic development, share some similarities. Hence, we can say that theoretical and practical development of CSR was a continuous process in which it was spread from the west to the east, from developed countries to developing countries, and during which it assimilates all sorts of philosophy, thoughts, theories, and opinions from different cultures, different countries, and different enterprises.

The development of CSR in theory and practice obviously showed two obvious features. First, it lasts for a long time. After one hundred years of development, it still maintains its vigor. Second, it has a very wide scope and is popular all over the world. In the development of CSR, the acceleration of the globalization of the world economy and the development of transnational companies had facilitated the spread of CSR. As a concept or as a kind of operating strategy, CSR got popular support worldwide. As CSR differs from the fields of history, culture, economics, social systems, and development stages, different fields carried out different ways to promote their research and practice of CSR. Thus, there are obvious differences among them. These differences will surely influence the direction of its future development. It is of great importance to realize these differences and their causes for further research and application of CSR in enterprises. Especially for a developing country like China, it is of great importance to lead the enterprises to realize sustainable development and to shoulder their social responsibilities, as well as developing quickly.

As typical representatives of Eastern and Western countries, China and Europe differ greatly in the development of CSR. Will the stages of socioeconomic development, levels of social culture, art, history or even natural environment affect the development of CSR? What factors are strongly associated with the development of CSR? What are the differences in detail? What are the reasons for these differences? Literature reviews show that little research has been done to classify these questions systematically. This paper will make a systematic conclusion of the differences of the research aspects of CSR among China, the United States, and Europe and, also, the reasons for these differences in order to help relevant researches.

Analysis on the Differences in Research and Practice of CSR Among China, the United States, and Europe

Comparison on the Origin and the Development of CSR Theory

Comparison on the Origin of CSR Theory. In the West, the origin of CSR can be traced back to ancient Greece, about 2000 years ago, but modern CSR theory came into existence in the United States at the beginning of 20th century. Maurice Clark, an American scholar, was the first to come up with the idea of CSR. In 1923, Oliver Sheldon, an English scholar proposed the concept of CSR clearly for the first time. In 1953, H. Bowen put forward his opinion in his work, *Social Responsibility of Businessmen*, that corporations and their owners must undertake social responsibilities. Since then, research and practices of CSR started officially in various fields.

It was in the 1970s that CSR spread from Europe to the United States. At the beginning, it was thought of as a trend that would fade away soon. Hence, it didn't get enough attention. Many people doubted it, but soon these skeptics were proved to be wrong. In 1995, Jacques Delors, the former president of the European Commission, issued *Manifesto of Enterprise against Social Exclusion* to call on enterprises to promote employment and reduce poverty in line with the spirit of strengthening social solidarity, claiming justice, and shouldering responsibility ^[1]. On this basis, as voluntary devotions, corporations keep making and carrying out policies concerning corporate social responsibility. Since then, the CSR movement in Europe represented by EU countries developed rapidly and had a tendency towards substituting the United States as the leader of CSR movements.

Chinese culture is a kind of culture based on ethics. Ethics and virtues, which form the core of Chinese civilization, play an important role in traditional Chinese culture. In ancient Chinese society, there were many religious beliefs and classical works involving unique ethical thoughts and theories. Since the founding of the PRC, especially after the reform and opening policy, Chinese companies trying hard to ensure the quality of the products and operated in good faith for the purpose of carrying out the policies of the government. The CSR system that became popular in recent years was imported from the West. It is in the 1990s that Chinese scholars started to introduce the concept of CSR and started the theoretical research on CSR extensively.

Comparison of the Developing Process. The concept of CSR originated in the United States, and the developing process experienced roughly three phases after Maurice Clark first came up with the idea of CSR. The first phase was from the beginning of the 20th century to the 1960s as the emergence of CSR. The second phase was from the 1960s to the 1980s, and it was the developmental stage of CSR. The third phase was from the 1980s to this day; it is the prosperous stage of CSR.

After CSR was introduced to Europe in the 1970s from the United States, it experienced two phases. The first phase was from the 1970s to the 1990s during which CSR was discussed and queried. It did not take much of a shape. The second stage was from the 1990s to this day, and CSR is developing prosperously.

CSR was introduced to China quite late, but it also experienced three phases. First, it was at the breeding stage from 1978 to the early 1990s. During this stage, China was transforming into a market economy system, and there weren't many roles for the corporations in society. The laws and regulations weren't perfect, either. At that time, CSR hadn't been introduced to China. Corporations lacked the consciousness of CSR, which resulted in the problem of poor quality products, poor service, and poor working conditions.

These problems made way for the introduction CSR in China. Then CSR was introduced to China between the period of the mid-1990's and 2004. During this period, CSR was officially introduced into China, and it got positive response. From 2005 to the present, it is thought to be the third stage of CSR's rapid development. Research on CSR came tardy, but its applications developed rapidly.

Through analyses of the developmental process of CSR in China, Europe, and the United States, it was found that despite the differences in the periods during which CSR was initiated, they shared many similarities in the developmental process. They all experienced the breeding stage. At this stage, economies expanded rapidly, such as in the industrial revolution in America; the reforms and opening up of the economy in China boosted the economy. But at the same time, as corporations only paid attention to economic profits and ignored social responsibility, it resulted in sweatshops in America and low-quality products. These are the scandals which attracted the attention of the public and promoted the rapid development of CSR.

Definition of the Concept and Content of CSR

Although there were many contributions to CSR definition, strictly speaking, there does not exist a global agreed definition of the concept. In fact, arguments about definitions of the concepts and contents of CSR haven't stopped since Sheldon first came up with the concept of CSR in 1923, and it seems the argument will continue.

In 1953, Howard R. Bowen, one of the early contributors to the CSR, raised a question in the academic literature, "What responsibilities to society may businessmen reasonably be expected to assume?" (Bowen, 1953, p.31). Bowen (1953) makes an initial definition of the social responsibilities of businessmen: "It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6).

In 1960, Keith Davis defined social responsibility by arguing that it refers to businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest, (Davis, 1960, pp. 70-76).

William C. Frederick (1960) another influential contributor to the early definitions of social responsibility, suggests: [Social responsibilities] mean that businessmen should oversee the operation of an economic system that fulfils the expectations of the public. And this means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare (Frederick, 1960, pp. 54-61).

In 1961, Eells and Walton further developed the views on corporate social responsibilities. They argued: When people talk about corporate social responsibilities they are thinking in terms of the problems that arise when corporate enterprise casts its shadow on the social scene and of the ethical principles that ought to govern the relationships between the corporation and society (pp. 457 – 458).

In 1967, Clarence Walton offered his fundamental definition of social responsibility as follows: "In short, the new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals" (p. 18).

In 1970, Milton Friedman, a Noble Prize economist, defines CSR from a different angle: There is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud. Obviously, CSR is a rather complicated concept, which raises a range of arguments and discussions of scholars and experts. It was during the argument of pros and cons of CSR that the concept gradually became clear.

In 1979, the famous scholar Carroll gave his comprehensive definition, which seemed to summarize the arguments on the concept of CSR. He suggests that CSR is meant to be the total sum of the expectations of the society in terms of economics, legalities, ethics, and clemency, from the corporations. This concept was widely accepted. The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (Carroll, 1979, pp. 497-505).

Freeman (1984), a scholar known for the stakeholders' theory, offers a new perspective of the definition of CSR. According to him, stakeholders include customers, competitors, trade associations, media, environmentalists, suppliers, government, consumer advocates, local communities, and the business community, who need active participation for successful CSR implementation. In recent years, many Chinese scholars came up with their own views based on the specific context in China. Weng Wanghui (1987) thinks that CSR is the four expectations of the society from the corporations are economic, legal, ethical and spontaneous responsibilities at a certain period of time. Corporate social

responsibilities are generally divided into two groups: the first group includes compulsory responsibilities, such as economic and legal obligations; the second group is about voluntary responsibilities, which are ethnic and spontaneous responsibilities. Zhao Qiong (2004) claimed that: CSR is an integral concept. It includes basic social responsibility and superior social responsibility. The most basic social responsibility of corporations is the legal obligation that includes complying with all kinds of national laws without violating commercial morality. Superior social responsibility is the support and endowment, such as environment protection and social welfare establishments that corporations offer to the community. The author of this article thinks that the biggest social responsibility of corporations is to realize sustainable development which requires corporations to consider the satisfaction of other stakeholders as well as to be responsible to their shareholders. They should pursue maximization of common benefits of stakeholders or it can be also called as integral benefits maximization.

Through the analysis, we find those Chinese scholars and those of the United States and Europe share common views regarding the definitions of CSR, but they differ in the points they emphasize. Most scholars of the two groups take legal obligations into consideration while defining CSR, but among the European and American scholars, only a few emphasize the legal obligations, while many Chinese scholars think that corporations should first perform legal obligations and then promote social and public welfare. In European and American versions of the CSR concept, there is more emphasis on the participation of corporations in public welfare activities. In recent years, they emphasized sustainability. As to why they differ in the points they emphasize, it should be related to the different phases of development.

Studies show that Chinese scholars do not tend to highlight the important aspects of CSR while defining the contents of CSR as broadly and systematically as the Western scholars do. Earlier, the U.S. Committee of Economic Development offered the concept of CSR, which clearly and structurally incorporates the content of CSR into production manufacturing, employment, economic growth enhancement, environment protection, labor relations, customers' higher informed expectation satisfaction, fair treatment, and safety protection. In the EU, it is advocated that CSR should be incorporated into the corporate operations and into their interactions with stakeholders.

The Recognition and Practice of CSR in Business Practice

In the early 20th century, CSR began to be academically studied in Western countries. With growing importance attached to it, it has developed through various practices. In the latter part of 20th century, CSR set foot in China and has attracted both academic and entrepreneurs' attention.

When talking about the differences of Chinese and Western companies, Guo Peiyuan (2009), a Chinese consultant dedicated to CSR research and promotion, believes most Chinese companies are in the obedience stage, while the Western ones mostly are in the strategy or citizenship stage of Simon Zadek's five-stage framework of CSR implementation (defense, obedience, management, strategy and citizenship).

In the understanding of CSR, there are also discrepancies between Chinese and Western companies. A CSR motivation investigation of over 4000 entrepreneurs conducted by Chinese Entrepreneurs Investigation System in 2007 showed the top three motivations were to enhance corporate image, to contribute for social development, and to gain government recognition. While the survey of 1200

entrepreneurs all over the world by economists in the same year showed that the top three motivations were to increase revenues, to enhance corporate image, and to comply with laws and regulations. Guo Peiyuan's survey of 30 Chinese enterprises in 2007 shows that the top three motivations of CSR were to enhance the corporate image, to gain the policy support of the government, and to enhance the sense of responsibility of the leaders of the corporations. By comparison, in the survey of 250 global companies in 2005 by KPMG, the consideration of economic factors, moral factors, and creativity ranked to be the top three CSR motivations.

For a relevant CSR management evaluation system, the U.S. has established SA8000 (Social Accountability 8000). The European Committee has made agreements with the UN Global Compact in 2000, the OECD Guidelines for MNEs (1976, revised in 2000) and so on. Nevertheless, there is still no internationally recognized evaluation system.

By comparison, it is revealed that the recognition of CSR and the motivations to implement CSR by Chinese enterprises are somewhat profit-oriented. Meanwhile, the Chinese enterprises regard CSR as a supplementary means to increase earnings and as a response to social calls rather than recognize the role of CSR, and plan the implementation of CSR from the perspective of promoting social welfare. This perception results in the difficulties that arise in the establishment of a relevant CSR management evaluation system and chaos when Chinese enterprises face of emergency cases. As a result, though some companies have made contributions, they may be criticized and doubted because of their disorder. However, the Western companies, after a couple of social crisis, have fully recognized the positive effects of CSR for corporate development and have made plans for CSR from the perspective of promoting economic development and enhancing stakeholders' welfare, and we should learn from them.

The Entity to Promote CSR

Assuming responsibility means taking action. Meanwhile, the development of CSR benefits from the practice. The development process of CSR indicates that the promotion of CSR needs the efforts of every party. But the entities promoting the development of CSR in China are significantly different from those in Western countries. After doing detailed research, we discovered that even between the United States and Europe there exist differences.

Governments in both the United States and China have played active roles in the CSR development process. The United States government issued a series of laws and regulations in CSR promotion. As early as 1906, it introduced the "Pure Food and Drugs Act." In 1953, it published laws relevant to the legalization of charitable activities. In 1969, it issued the "National Environmental Policy Act."

The Chinese government has played a more important role in the CSR development. In the last five years, the Chinese government has issued "Provisional Regulations on Prohibition of Commercial Bribery," "On the Major Issues of Building a Socialist Harmonious Society," "Law of Agricultural Products Safety," "Regulations for Electronic Information Products Pollution Control," "China National Climate Change Program," "Guidance on the Implementation of Corporate Social Responsibility in Central Enterprises," "Guidelines on Foreign-invested Enterprises to Fulfill their Corporate Social Responsibility (Draft)," "People's Republic of China Circular Economy Promotion Law," "Antimonopoly Law," and other relevant laws and regulations. At the same time, the Chinese government made corresponding amendments in the "Law of Labor Contract Law" and "Company Law." The General

section of "Company Law," that "companies are expected to bear the responsibility of safety production, environmental protection, occupational health safeguarding and to protect the legal interests of employees." In Europe, non-governmental-organizations, such as the Cox Roundtable, play an active role in CSR research and practice, and they have connected scholars, entrepreneurs, and others from all communities to make great contributions, and some even develop into influential party organizations. NGOs in the United States have also taken an active part in this process. However, due to the factors of history, culture, and social system, NGOs in China have developed only in a short-period. Compared to developed countries, China lacks mature NGOs, and this, in turn, lead to the slow development of CSR.

Two distinct social systems based on different cultures exert great influence on CSR. So far, the development and practice of CSR in China are all led by the government through legislation and law enforcement. Though CSR has been studied for about 20 years in China, it has not been fully recognized until the Chinese government issued and amended relevant laws after China gained access to the WTO in 1995. The prominent role of the government in promoting CSR results from a lack of mature NGOs to provide the required guidelines and the powerful functions of the Chinese government system. In China, the excess intervention of the government has leads the companies to misconstrue what appears to be compulsory CSR; they do not see the voluntary principle of CSR.

While Western countries have pursued free democracy for a long time, most rights are for the citizens rather than for the government. Besides, there are a number of parties involved to develop CSR in Western countries, and they also have well matured and experienced NGOs. As a result, NGOs alleviate the burden of the government in the promotion of CSR. What's more, the development of CSR research and practice benefits from the participation of scholars and entrepreneurs from the NGOs.

Reasons for the Differences of CSR between China and Western Countries

Social, Historical and Cultural Aspects

The Modern Social Responsibility Ideological trend came into being and was first put into practice in the United States at the beginning of 20th century. It happened not just by coincidence. By contrast, it is easily noted that there exist huge variances between China and Western countries in the natural environment, economic system, and social recognition and so on, which give rise to the development of CSR directly or indirectly. With a history of 200 years, the United States is a modern country with a short history. The American culture is characterized by openness, adventure, creativity, and individualism, which also contributes to the formation of liberalism. Liberalism is both the key to the whole nation's recognition and the core part of American social value system.

The backbone of European culture developed in history from ancient Greece to the Renaissance. Thus, European culture is a unique culture mixed with ancient Rome, ancient Greece, and other cultures. Humanism is greatly emphasized in Europe's culture; therefore, European enterprises are more inclined to realize personal needs and, at the same time, provide high welfare, reduce working hours, and emphasize personal satisfaction and quality of life. Moreover, the European social values tend to stand for the interests of the community and value interdependence within the communities more. China is a traditional country with a history of 5,000 years. In the long process of historical development, China has formed a unique culture characterized by the Doctrine of the Harmony. This feature evolved into a value system with socialism as its core in the planned economy period. The whole nation values patriotism,

collectivism, and solidarity as parts of the core value system. Apart from the contrast in social, historical, and cultural aspects, the cultural difference lies in some details, referred to in Table 1.

Table 1. *Comparison in Natural Environment, Economic System and Culture between China and the U.S.*

Attributes	China	The U.S.
Natural Environment	Most land belongs to the interior land, with favorable climate, abundant rainfall, vast territory and rich resources, therefore is suitable for agriculture	Largely facing the ocean, infertile resources, ocean plays an important role in American economic development, territory expanding, culture exchange, and broadening horizons
Economic System	Self-sufficient agricultural economy	marine business and business system with frequent exchanges
Social Recognition	Values agriculture while neglecting other business, righteousness is highly valued, look down upon business, businessmen are called as profiteers	Endorses businesses, regard sit moral to obtain profit through proper methods
Political System	Government plays an important role in social and economic development	Government's power is limited, citizens have right to vote
Legal System	No laws to protect businessmen and manufacturers	Relevant laws to protect businessmen and manufacturers
Ethical System	Confucianism dominates, Taoism and Buddhism accompany	Protestant Ethnics

Source: Zhang & Zhu (2005).

China's collectivism stresses the sharing of profits, while liberalism in the United States values independence and individual profit. It is the influence of the freedom culture in the United States that makes a free market economy first appear in the United States and then require CSR to be introduced there for the first time. The cultural differences lead to differences in the corporate culture, and these differences in corporate culture result in the development of CSR practice in various countries. For more details, see Table 2.

Table 2. *Comparison of Corporate Cultures in Chinese, American and European Companies*

Attributes	The U.S.	China	Europe
Values of employees	Emphasis on self-freedom and realization of personal value	Collectivism, the benefit of the community is prior to the benefit of individuals	Interdependent to gain freedom
Relationship between colleagues	Acceptance of fierce competition	human-oriented way, sophisticated relationships	Mutual-benefit, win-win solution
Evaluation System	Performance evaluation, reward is reward, punishment is punishment	Qualification is highly valued, equalitarianism	A balance between performance and qualification
Corporate Values	Emphasis on profit, and efficiency	Making profit through harmonious and friendly ways	Stress on rules and credibility, respect personal rights
Corporate System	Clear responsibility, thorough implementation	Ambiguous responsibility, non-thorough implementation	Clear responsibility, beliefs in self-discipline

Level of Economic Development

The gap in the level of economic development between China and Western countries lies specifically in the economic development stage and maturity of modern corporations. In the feudal age, China held a self-sufficient economic system. Even though great progress had been made during the period dominated by Emperor Kangxi and Emperor Qianlong, China was too content to meet its own needs to trade with other countries under the influence of traditional culture. In the Ming and Qing dynasty (A.D.1368-1911), China implemented the policy of autarchy, which completely secluded the country from the outside world and nipped the development of modern economy in the bud. In the 1970s, the second industrial revolution emerged and gave a big push to the development of Western countries (including the United States and Europe). But China, on the other hand, got stuck in wars, and its economy was a total mess. It was during that time that the Western countries laid the economic foundation for large enterprises.

Chinese economic development module is different from that of America's and Europe's. After the founding of People's Republic of China, China copied the model of the Soviet Union (Russia), which is a completely planned economy. The enterprises of that time were not exactly modern. They were just affiliates of the government, which were a special form of central governance. By 1980s, China began to transform into a system of market economy. Then, the modern enterprises made their debut in China. Later, for the sake of national welfare, China attached a greater importance on economic growth by means of adopting a model of high consumption and high cost to accumulate original capital.

Western countries are mainly capitalist countries. With the model of a market economy, enterprises came into being earlier than in China. And in the 1980s, the Western countries have finished the primitive accumulation of capital. Society and enterprises began to assume responsibilities for the environment, employees, and so on. The discrepancies in the economic development resulted in the discrepancies in the ideologies, and then gave rise to the discrepancies in the development and practices of CSR.

The Social System and the Philosophy System

In the Eastern and Western social systems, the status and values of family systems are different. Some people think that they are the main cause for social and cultural variances between the West and the East. According to Liang (2006), the differences between Western and Eastern cultures result from the differences in social structure. The foundation of the Chinese society lies in families, while the foundation of Western society lies in its individuals. Chinese lack a community life but value a family life. They organize the society through ethics, which alleviate the differences between individuals and groups. So, it is called an “ethical standard” of society, while the Western people value a community life more than they value a family life. They unite individuals by religion (Christianity) and then obtain a social cohesion in order to establish the personal independence and freedom, which is called the “personal standard” of the society. Different development paths determine a sharp contrast between the Eastern and Western characteristics of the social systems.

It is the difference in the family systems and their social status that lead to the different developmental paths in the Western and Eastern societies that have resulted in different characteristics of Eastern and Western cultures. Why do Chinese people emphasize the responsibilities and obligations, while the Western people stress on what is right? Why do Chinese people speak highly of private morality, while the Westerners attach great importance in public morality? Why do the Chinese people tend to judge from the motivation, while the Western people tend to judge from the consequence? Why do Chinese people stress the rule of man, while Westerners emphasize the rule of law? Why do Chinese people develop the theory of self-cultivation, while Western people develop democracy and monarchy? And why are Chinese people good at value reasoning, while Western people are good at instrumental rationality? Explanation can be found from here. The different roles that a family plays in the construction of Western and Eastern societies and its different developmental paths lead to the differences between Chinese and Western societies in history that determine the contrast between the features of Chinese modernization and those of Western modernization. Therefore, simply applying the Western concept cannot well explain the problems in China and completely copying the Western mode cannot solve the problem of China's modernization. The same goes for business ethics and corporate social responsibility.

The ideology of CSR has long existed in Chinese and Western philosophy systems. But their existences vary from each other. What is valued in China is the theory that humans are born kind, while in Western countries, they emphasize that people are born rational, which means people are only motivated by economic interests. So, in China, the criteria for businessmen are based on morals and ethics, and people should stick to righteousness and abandon benefits when those two conflict. People believe that credibility and harmony can bring wealth.

However, the Western countries hold the view that humans are born rational and chase the maximum of their own benefit. The biggest difference between these two ideologies is that Chinese Confucianism attaches great importance to moral principles, self-cultivation, and advocates to value righteousness more than interest. As a consequence, Chinese people consider their moral principles before obtaining benefits, while the Western people believe in utilitarianism and hold the view that it is reasonable to achieve wealth through hard work and object to any non-profit work.

So, from the perspective of the philosophical system, Chinese philosophy contains many ideologies which are also contained in the philosophy of CSR that have greatly influenced China. As a result,

regardless of the delayed introduction of CSR to China, CSR has progressed and is being implemented at a high pace. Comparatively, in the Western philosophy system, which values efficiency and performance more than anything, there is a higher likelihood for irresponsible things to take place under the influence of liberalism. That's why the Western countries need a new ideology to bind the corporate actions.

Conclusion and Discussion

Ethics ideology is a part of an ideology system. The formation of an ideology system is an assimilating, subletting, and dynamic process influenced by natural conditions, cultural environment, and historical development, and so on, constantly absorbing and abandoning. Objectively, due to various differences between China and Western countries, the appearance of two different ideological systems which lead to different theories of ethics is inevitable. Throughout history, any great ideology was first proposed, developed, and improved after colliding with others and learning from others. In China, there are various academic debates and people seek similarities in differences; in the Western world, there is also a famous saying "There are a thousand Hamlets in a thousand people's eyes." The East advocates theory while the West advocates practice. Consequently, the East is abundant in theories and the West is abundant in practices. So, the proper attitude towards the development of CSR is to make the most of the Western and Eastern variances to promote both the study of CSR theory and the practice of CSR.

The cultural, economic, philosophical, social, and political systems' gaps determine the differences in the theory of CSR and the practice of CSR that will continually play an important role in the development of CSR. Establishing a globally recognized whole package of CSR criteria may be a little unrealistic. But we could take some actions to enhance the development of CSR all over the world by seeking similarities in differences and tolerating different opinions.

Based on the basis of previous analyses, we suggest the following: First, under the premise of acknowledging the global convergence of CSR concepts and recognizing the gaps in corporation maturity and economic growth stage in different countries, countries should make practical CSR development strategy in accordance with their own culture and economy. Second, Western countries, especially American and European countries, should encourage their enterprises to take the lead in implementing CSR and to help developing countries to make practical CSR development strategies according to the characteristics and levels of their growth stages. Third, it is essential to enlarge the research on CSR theory and practice in various development stages and enhance the communications and exchanges to promote a worldwide, balanced development of CSR in an era of globalization.

Notes

^[1] In the *Foundation of Economic Responsibility in the Change* written in 1916, Morris Clark pointed out that "Corporate social responsibility accounts for a large scale of social responsibility. And we are in need of responsible economic principle and we should improve it and root it deeply in our business ethnics."

Acknowledgement

The research project is funded by the "Humanities and Social Science Research Fund, Ministry of Education of China" (Project No.12YJAZH031).

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