What do Chinese consumers expect for CSR communication? Focusing on communication source, media channels, and content preferences

Abstract

Through two representative surveys—one in Beijing the other in Hong Kong—this research empirically examines the culturally-relevant dimensions of corporate social responsibility (CSR) communication in the context of China and investigates what Chinese consumers expect for CSR communication such as communication content, media channels, and sources. The study identifies one unique dimension of CSR communication in China as being the government involvement dimension. Other dimensions identified include general CSR information, factual tone, transparency, and personal relevance. Chinese consumers are found to prefer non-corporate sources and uncontrolled media channels to corporate-controlled sources and channels. The study also identifies differences between Beijing and Hong Kong consumers regarding their expectations of CSR communication. The study offers a basis for developing a culturally relevant theoretical framework of CSR communication, as it identifies the significant dimensions of such communication from a stakeholder-centric perspective in the context of China.

Keywords: CSR communication, consumer expectation, communication source, media channels, dimensions, predictors, factor analysis.

Over the past decade, China has seen rapid growth in corporate social responsibility (CSR) thanks to such forces as globalization, support from the Chinese government, and increasing media concerns (Amaladoss & Manohar, 2013; Wang & Juslin, 2009). Also increasing in recent years has been Chinese consumers' support for CSR. Indeed, for companies seeking competitive advantages or simple survival in China, CSR is no longer an option; it is a necessity (Ramasamy & Yeung, 2009). However, much of the research on CSR has been predominantly rooted in Western countries. CSR in Eastern countries such as mainland China and Hong Kong have received relatively little attention (Cheung. Jiang, Mak, & Tan, 2013; Ramasamy & Yeung, 2009).

A majority of previous studies on CSR have also been limited to its reputational or financial benefits (Kim, 2011; Page & Fearn, 2005), focusing on testing whether companies engaging in CSR generate positive outcomes among consumers. Another stream of research has focused on identifying performance- or attribute- related factors that might affect the consequences of CSR. Researchers have identified factors that are important in determining the effectiveness of CSR activities. These include the following: 1) perceived CSR motives (Kim & Lee, 2012; Yoon, Gurhan-Canli, & Schwarz, 2006), 2) perceived fit between business type and supported CSR areas (e.g., Lafferty, 2007), and 3) industry type (Kim, 2011).

The benefits of CSR can emerge only when consumers become cognizant of companies' responsible actions, which happens through the effective communication of companies. Nonetheless, researchers have paid relatively little attention to aspects of CSR communication. In fact, Dawkins (2004) claimed that CSR communication remains "the missing link" (p. 108) between a company's CSR and its outcomes (Kim & Ferguson, 2016). This lack of emphasis on CSR communication is even more prominent in CSR research in mainland China and Hong

Kong. Since consumers tend to develop strong skepticism concerning companies' intentions to support CSR when they encounter CSR communication efforts that are too conspicuous, such as heavy advertising and promotions (Koslow, 2000), it is important to understand when and how CSR communication works. In addition, although many have argued that there are cultural differences in terms of CSR practice especially between Eastern and Western countries (Cheung et al., 2013), little is known regarding how Chinese consumers' expectations for CSR communication—such as communication source, media channels, and content preferences— are different from those in Western countries. Most previous studies focused on public expectations of CSR communication in Western countries (Kim & Ferguson, 2014, 2016) or cultural differences among Western countries (Morsing & Schultz, 2006). What the public expects for CSR communication, however, can vary culturally. Consequently, how to implement effective CSR communication can also vary by culture.

This study thus aims to investigate the relatively understudied areas of CSR communication in mainland China and Hong Kong so as to shed light on cultural differences in consumers' expectations toward CSR communication. By investigating Chinese consumers' preference for CSR communication, this study offers insights into what makes CSR communication acceptable to the public in order to overcome CSR communication challenges in the context of China and demonstrate distinct cultural characteristics of Chinese consumers, relative to those in Western countries. In addition, through the validation process of essential CSR communication dimensions in mainland China and Hong Kong, the study provides practitioners with a tool to demonstrate the contributions of CSR communication to their organizations.

LITERATURE REVIEW

CSR in Mainland China and Hong Kong

CSR refers to socially responsible activities of corporations. The concept of CSR in China was introduced by Western companies in the late 90s, and it was first considered a restricting barrier to globalization for most Chinese companies (Rothlin, 2010; Wang & Juslin, 2009). Today, CSR has become a mainstream business concept in China given the increasing demands regarding CSR issues in global markets, such as child labor issues and greater support from Chinese central and local governments through increased registration and legislation (Amaladoss & Manohar, 2013; Moon & Shen, 2010; Rothlin, 2010; Wang & Juslin, 2009). However, CSR in China still lags behind that in Western countries. Welford (2004) suggested that Asian companies are much less active in terms of CSR-related reporting than European companies, evidenced by approximately 30% of Asian companies reporting versus 64% of European companies. Welford also suggested that CSR reporting is much less common in Singapore and Hong Kong than in Norway and the UK. However, he also argued that CSR interests in Asia have grown rapidly, even though CSR practice lags behind European practice.

In terms of CSR driving factors, China clearly differs from Western countries (Moon & Shen, 2010; Rothlin, 2010). In Western countries, a greater role of non-governmental organizations (NGOs) has been observed; in China, a greater role of central and local governments has been observed (Moon & Shen, 2010; Wang & Juslin, 2009). Rothlin (2010) argued that CSR in Western countries emerged from the bottom up, such as through pressures from NGOs or civil society, and in China from the top down, through government-driven legislation and registration.

CSR research in general has under-represented the Asian and Chinese CSR contexts. As CSR practice in China is catching up with Western practice, CSR research in China has also

experienced rapid growth in recent years (Moon & Shen, 2010). Moon and Shen (2010) suggested that CSR research in China has predominantly addressed ethical aspects of CSR practice, with a lack of emphasis on other features such as the social or environmental focus and stakeholder perspectives. Other emphasized areas of CSR research in China include the effects of CSR on financial performance and brand value (Bouvain, Baumann, & Lundmark, 2013; Cheung et al., 2013), Chinese consumer perceptions of CSR itself or companies' CSR activities (Ramasamy & Yeung, 2009), and cultural differences related to CSR (Cheung et al., 2013; Welford, 2004).

Regarding positive CSR effects, a recent study investigating 510 major companies in Hong Kong suggested that there are positive relationships between the companies' CSR activities and their market value (Cheung et al., 2013). Among mainland China-related companies, however, such relationships were found to be weaker (Cheung et al., 2013). This is not surprising, considering Hong Kong's distinct characteristics related to political, economic, and social development. In addition, Bouvain et al. (2013) identified a positive link between companies' CSR and their brand values in East Asia, including China and Hong Kong. In terms of consumer perceptions toward the CSR concept itself, consumers in Shanghai and Hong Kong consider CSR to be an important responsibility of companies, just as consumers in Western countries such as the US and European countries do (Ramasamy & Yeung, 2009). A clear difference has also been observed between Shanghai and Hong Kong in terms of areas of importance for CSR. When assessing the importance of companies' economic, legal, ethical, and philanthropic responsibilities, Shanghai consumers valued the economic responsibility least, while Hong Kong consumers valued all four equally, which is similar to findings from Western countries (Ramasamy & Yeung, 2009).

Scholars studying CSR in countries other than the US and Europe have argued that there are fundamental cultural differences among different countries in terms of CSR practice and consumer perceptions of it (Katz, Swanson, & Nelsen, 2001). For instance, while philanthropic giving has been embedded in corporate culture with systematic societal supports in Western countries, there is no such cultural and systematic basis in Eastern countries (Cheung et al., 2013). Moreover, Bouvain et al. (2013) found that there is a distinct cultural difference related to the positive relationships between CSR areas and brand value. Employee- or community-related CSR commitments tend to generate more positive brand values in East Asian countries such as China, Japan, and South Korea; in the U.S., however, more positive brand values tend to be generated by environment-related CSR commitments. In addition to cultural differences related to CSR, Wang and Juslin (2009) claimed that Western CSR concepts, which were adopted in China not too long ago, do not reflect Chinese reality and culture. They also argued that the CSR concept in China is still considered to be more of a token than something embedded in corporate principles and cultures. Based on this assessment, they proposed a harmonic approach to CSR rooted in traditional Confucian philosophy, and argued that this would fit better with Chinese culture and contexts.

Communicating CSR: Information, Communication Source, and Media Channels

CSR communication has been defined as "communication that is designed and distributed by the company itself about its CSR efforts" (Morsing, 2006, p. 171). Thus, any communication efforts by the company to promote its CSR activities may be considered CSR communication. Much of CSR communication research in Western countries has focused on identifying the challenges of communicating CSR. Such challenges include the following: the relationship between active CSR communication and consequent consumer skepticism (Ashforth

& Gibb, 1990; Webb & Mohr, 1998), lack of consumer awareness of companies' CSR (Du, Bhattacharya, & Sen, 2005; Singh, Kristensen, & Vilasenor, 2009), and diverse consumer expectations of companies, media channels, and credible sources (Dawkins, 2004; Kim & Ferguson, 2014, 2016; Pomering & Dolnicar, 2009; Schlegelmilch & Pollach, 2005).

Stakeholders tend to have different expectations of companies' CSR (i.e., some may pay more attention to specific CSR issues, while others do not consider the same issues to be important, depending on their own vested interests). For instance, Dawkins (2004) found that only 30% of investors in the UK thought that companies paid too little attention to CSR, while 70% of the general public or 68% of Labor members of parliament thought companies put too little effort into CSR. With regard to different publics' expectations of CSR communication, Morsing and Schultz (2006) illustrated its sensitive nature based on mixed public opinion. About 50% of Scandinavian stakeholders expected companies to communicate more broadly and openly about their CSR activities, while the other half of the public expected a subtle approach to CSR communication or thought that no communication was needed for CSR activities (Morsing & Schultz, 2006). This certainly demonstrates a challenge involved in communicating CSR.

When it comes to consumer expectations of CSR communication such as communication source, media channels, and content preferences, Kim and Ferguson (2014) focused on illustrations of what the U.S. public wanted by surveying American consumers. They found that American consumers were most interested in knowing "who is benefiting" from companies' CSR among all other possible CSR information contents; preferred to hear CSR information from the source of CSR beneficiaries more than any other sources; and favored corporate-controlled media such as local stores, websites, and events more than uncontrolled media channels such as news media (Kim & Ferguson, 2014). American consumers, however, preferred

the uncontrolled news media such as TV, radio, or online news to other corporate-controlled channels of TV commercials and print advertisements. Interestingly, American consumers preferred the company itself be the CSR communication source relatively very much, while they liked least company CEOs, public relations spokespersons, and employees as a source.

These somewhat contradictory findings with the previous CSR studies that recommended the utilization of non-corporate sources (e.g., experts or third-party) and uncontrolled media channels to reduce consumer skepticism in CSR communication (Du et al., 2010; Morsing, Schultz, & Nielsen, 2008) led Kim and Ferguson (2014) to argue that "the process of public attributions of source credibility and self-serving CSR motives are more complicated than the previous studies suggested" (p. 15). They also argued that scholars should be careful "not to simply state that uncontrolled media channels are better than controlled media channels due to the increase credibility of CSR messages" (p. 16) because consumers may prefer direct interactions with companies through interpersonal corporate controlled channels such as local stores and events, as found in their study. Kim and Ferguson (2016) further proposed six essential factors of effective CSR communication based on the US consumer expectations of CSR communication: 1) informativeness, 2) third-party endorsement presence, 3) personal relevance, 4) message tone, 5) consistency, and 6) transparency. By measuring these six factors when communicating CSR, CSR practitioners can predict and evaluate, they argued, the effectiveness of CSR communication. However, their findings are only applicable to the U.S. context, and may not be useful in the Chinese context where different cultural standards prevail. The dimensions of CSR communication expected by consumers may vary culturally. Consequently, how to measure effective CSR communication based on consumer-publics'

expectations can also differ by culture. This study attempts to fill this void through investigating Chinese consumers' expectations toward CSR communication.

Compared to Western countries, research on CSR communication in China is still very limited. Only a handful of studies have addressed such topics (Chen & Zhang, 2009; Tang & Li, 2009; Wang & Chaudhri, 2009), yet emphasized corporate perspectives related to CSR communication, rather than stakeholder perspectives. For instance, Wang and Chaudhri (2009) conducted surveys on the perspectives of public relations and communication executives of Chinese companies in China regarding their practice in CSR engagement and communication. They suggested that Chinese companies tend to have a lack of systematic design in communication and limited implementation of media channels for CSR communication such as a heavy reliance on their own corporate websites as a channel. Nevertheless, local Chinese companies share less CSR-related content on their websites than do foreign companies in China (Tang & Li, 2009). Some companies, such as China Mobile, communicate about their CSR only on the English or traditional Chinese versions of their websites rather than a simplified Chinese version. This indicates that their CSR communication mainly targets publics outside mainland China such as people in Hong Kong that use traditional Chinese or foreign expats who live in China or Hong Kong (Tang & Li, 2009). A comparative study on CSR in BRIC countries (i.e., Brazil, Russia, India, and China) also suggested that among these four countries Chinese companies communicate their CSR least with stakeholders (Lattemann, Fetscherin, Alon, Li, & Schneider, 2009).

Chinese companies are much less active in communicating CSR because they consider CSR reports or disclosure of CSR information as more of a compliance issue (Sjöström & Welford, 2009). While foreign investors complained about the lack of CSR information

disclosure among Chinese companies that were listed in HK stock exchange, those Chinese companies considered their investors or other vested stakeholders to be less concerned with the CSR performance of the companies (Sjöström & Welford, 2009). This indicates the existence of expectation and performance gaps between Chinese companies and their stakeholders.

The most prominent CSR communication channels in China are often identified as being CSR reports and corporate websites (Chen & Zhang, 2009; Wang & Claudhri, 2009). However, quality and credibility of CSR communication on CSR reports or corporate websites are somewhat questionable (Kuo, Yeh & Yu, 2012; Marquis & Qian, 2014). Most Chinese companies provide CSR reports to symbolically comply with government regulations with "vague and uninformative reports" (Marquis & Qian, 2014, p. 131) and report their missions or corporate values without specifically stating actual CSR behaviors or performance of the companies (Kuo et al., 2012). Similarly, Chinese companies tend to post their corporate policies on CSR in their websites while avoiding explicit claims about their CSR activities. Also, they are less likely to interact with their stakeholders through responding to public inquires or participating in on- and off-line dialogue with stakeholders (Chen & Zhang, 2009). Kuo et al. (2012) attributed reasons for the low-quality CSR communication to either Chinese companies not being actively involved with substantial CSR activities or not knowing how to communicate their activities effectively with stakeholders. Given the above discussions on the lack of research related to consumer expectations of CSR communication in mainland China and Hong Kong, this study poses the following research questions rather than hypotheses:

RQ1: What are the significant dimensions of effective CSR communication that are expected by consumers in mainland China and Hong Kong?

RQ2: Are there any differences in the identified dimensions of CSR communication between mainland China and Hong Kong consumers?

RQ3: What do consumers in mainland China and Hong Kong expect from companies engaging in CSR activities related to "what and how to communicate" about CSR such as communication source, media channels, and content preferences?

RQ4: Are there any differences between consumers in mainland China and Hong Kong in terms of their expectations for "what and how to communicate" about CSR, such as communication source, media channels, and content preferences?

METHODOLOGY

This study employed two online surveys to collect data in mainland China and Hong Kong. Since Hong Kong is distinctly different from mainland China in terms of political, economic, and social development, data collection was done in both mainland China and Hong Kong to better understand the Chinese context of CSR communication. For mainland China, this study selected Beijing to secure a representative sample of China's capital city's population. This was done because collecting data representing the total population of mainland China is relatively unfeasible in China. Although Beijing is the second largest city in China after Shanghai, it is the capital city and, in many ways (culture, education, and politics), the heart of the country. Most state-owned Chinese companies' headquarters are also located in Beijing. To secure the representative samples of consumers in Beijing and Hong Kong, the study employed consumer panels managed by a market research company specializing in consumer surveys, Survey Sampling International (SSI), which has local branches in Beijing and Hong Kong. The surveys constructed using Qualtrics employed simplified Chinese for Beijing consumers (Mandarin) and traditional Chinese for Hong Kong consumers (Cantonese).

Procedure and Sample

Chinese consumer panels were invited based on National Bureau of Statistics of China census 2016 for the Beijing sample and HK Government Census 2016 for the Hong Kong sample based on the total populations' gender ratios and age categories. Data collection was completed in 15 days for each city—first Beijing and then Hong Kong—from April to May, 2016. After screening straight liners and speeders (about 5% of each survey), a total of 1,038 respondents were included for the final Beijing sample, and a total of 1,036 for the Hong Kong sample.

At the outset, respondents were asked if they were Chinese or Hong Kongese and whether they currently resided in Beijing for the Beijing survey and Hong Kong for the HK survey. Chinese and Hong Kongese who currently resided in each region were directed to move forward. Then the instructions and examples of Chinese context-CSR activities were provided to help respondents understand the nature of CSR in China (e.g., "110 Hope for Elementary School," "Taobao public charity", etc.). Respondents were then asked to answer another filtering question about what refers to CSR activity. Only those who clicked the correct answer were directed to move forward. They were then asked about their general expectations for companies' CSR communication in terms of what and how companies should communicate about their CSR in addition to demographic questions. About 51% were female ($n = 526$), and age groups over 45 years old consisted of 36.8% ($n = 361$) for the Beijing sample. For the Hong Kong sample, 52.2% were female, and age groups over 45 years old comprised of 47.5% ($n = 492$). Both samples were considered to be representative of the total populations of each city for gender and age categories. The much more elderly respondents for the Hong Kong sample were due to the characteristics of Hong Kong's ageing population. Approximately 64% ($n = 664$) had college-

level or higher education for the Beijing sample, whereas 53.3% (n = 552) were college or higher

degree graduates for the Hong Kong sample. Approximately 77% were employed full time (n =

801) for the Beijing sample, and 71.6% (n = 739) for the Hong Kong sample. Approximately

83% (n = 865) reported no religious affiliation for the Beijing sample, whereas 70.2% (n = 727)

reported so in the Hong Kong sample. On average, the survey took 15 minutes to complete.

Survey Instrument Development

Most of the survey instrument items were mainly borrowed from the previous studies that

investigated U.S. consumers' expectations for CSR communication (see Kim & Ferguson, 2014,

2016) for the purpose of cultural comparisons and were modified with several wording changes

to fit Chinese contexts (see Appendix for measure items). In addition, this study conducted four

focus group sessions to examine culturally relevant aspects of CSR communication in the

Chinese context (two for mainland China and Hong Kong respectively) as part of pre-tests.

Based on the results of focus-groups, this study developed three items to measure Chinese

consumers' unique expectations such as local and central governments' involvement to

companies' CSR drives and communication (see Appendix). As a result, a total of 46 items were

included to measure the consumer public's general expectations from companies' CSR

communication regarding information contents, third-party endorsement, tone, transparency,

government involvement, promotional cost, self-efficacy, consistency, promotion cost, etc. (see

Appendix for items). In addition, 30 items were used to measure Chinese consumer publics'

expectations for preferred communication sources and media channels for CSR communication

(Kim & Ferguson, 2014; 2016). All items were measured on a seven-point Likert scale anchored

by 1) strongly disagree and 7) strongly agree.

RESULTS

Exploratory Factor Analyses (EFAs)

Beijing sample. An exploratory factor analysis (EFA) was performed with all items, using principal axis factoring extraction and oblique rotation to identify significant dimensions of effective CSR communication through consumer expectations (RQ1 and RQ2). From this EFA, 18 items were eliminated (see Appendix for removed measure items) due to low factor loadings (< .50), cross-loadings onto two factors exceeding half the primary loading, and "an item that loads at .32 or higher on two or more factors" (Costello & Osborne, 2005, p. 4; Hair, Black, Babin, Anderson, & Tatham, 2006). The EFA[1] identified six factors with Eigenvalues greater than 1 and factor loadings larger than .50. The six factors were as follows: 1) information about the presence of government involvement with companies CSR and CSR promotion cost (cost and government involvement items were loaded onto a single factor in this EFA), 2) general CSR information, 3) the presence of factual tone, 4) transparency, 5) the presence of self-praising or promotional tone, and 6) personal relevance. Factors of third-party endorsement, frequency, consistency, and self-efficacy aspects were not identified as significant dimensions of Chinese consumer expectations for CSR communication. Of the six identified factors, the government involvement and CSR promotion cost information factor explained the largest total variance (35.3%, see Table 1 for EFA results).

[Insert Table 1 about here]

HK sample. Another EFA was conducted for the HK sample. The EFA results of the HK sample were significantly different from those of the Beijing sample. Only nine items were eliminated (see Appendix for removed measure items) based on EFA criteria (e.g., low factor

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[1] The Kaiser-Meyer-Olkin (KMO) measures of sampling adequacy was .96, and Bartlett's test of sphericity was significant ($p < .0001$).

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loading, etc., Hair et al., 2016). The EFA[2] identified seven factors with Eigenvalues greater than 1 and factor loadings larger than .50. The identified dimensions included the following: 1) general CSR information, 2) message tone (both self-praising and factual tone items were loaded onto a single factor), 3) promotion cost, 4) personal relevance, 5) government involvement, 6) transparency, and 7) frequency. Factors of third-party endorsement, consistency, and self-efficacy were not identified as significant dimensions of HK consumers' expectations for CSR communication. Of the seven identified factors, the CSR information factor explained the largest total variance (37.92%, see Table 1 for the EFA results).

Confirmatory Factor Analyses (CFAs)

To answer RQ 1 and RQ 2, which asked about the efficacy of the significant dimensions of CSR communication and the difference between the two regions, CFAs were performed with each sample separately with all factors identified from the EFAs. For the Beijing sample, the CFA measurement model revealed an appropriate fit after removing seven items (see Table 1 for the removed items) based on modification indices and factor loadings: $\chi^2 = 513.75$ with 149 df, $\chi^2/df = 3.4$, CFI = .96, GFI = .95, Root Mean Square Error of Approximation (RMSEA) = .04. For the HK sample, the CFA measurement model revealed an appropriate fit after removing 14 items (see Table 1) based on modification indices and factor loadings : $\chi^2 = 292.29$ with 209 df, $\chi^2/df = 3.3$, CFI = .97, GFI = .95, RMSEA = .04. For the Beijing sample, the final dimensions of CSR communication included the following: 1) government involvement, 2) general CSR information, 3) factual tone, 4) transparency, 5) self-praising tone, and 6) personal relevance. For the HK sample, the factors were identified as follows: 1) general CSR information, 2) factual tone, 3) consistency, 4) personal relevance, 5) government involvement, and 6) transparency.

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[2] The KMO measures of sampling adequacy was .96, and Bartlett's test of sphericity was also significant ($p < .0001$).

Figures 1 and 2 present the results of each CFA for Beijing and HK. The final measurement

models were then examined for discriminant and convergent validities and reliability for all

factors. The results revealed no concerns for validity and reliability issues for either sample.

Table 2 presents the scores of the test criteria and correlations matrices.

[Insert Figures 1 and 2 & Table 2 about here]

Consumer Expectations for CSR Communication

To explore what consumers expect from companies engaging in CSR activities related to

"what and how to communicate" about CSR (RQ3 and 4), we examined and compared all items

related to the aspects in both the Beijing and HK samples. In both samples, all items related to

the general CSR information revealed relatively higher mean scores (all above a 4.8 point on a 1

to 7 scale, see Appendix for each item mean), indicating a relatively high public demand for the

general CSR information such as a company's specific areas of CSR supports. In a comparison

of the two samples, Beijing consumers ($M = 5.44$, $SD = .83$) revealed a significantly higher mean

score for the expectations of the general CSR information than their HK counterparts ($M = 4.95$,

$SD = .85$, $t = 13.03$, $p < .0001$). Among the items, consumers in Beijing were most interested in

knowing "how consistently the company has been supporting its CSR" ($M = 5.75$) and "a

specific social cause that a company supports" ($M = 5.74$), with statistically significant mean

differences with all other information items ($Ps < .0001$). Information about CSR beneficiaries

($M = 5.35$) was not considered as important as these two items in addition to many other

information items: consistency in the company's commitment, expertise, CSR motives, societal

needs for CSR, etc. ($Ps < .008$). It revealed a higher mean score than only the information about

"a company's previous achievement" and "what the company wants to achieve from CSR" (Ps

$<.006$). And these two items Beijing consumers were the least interested when it came to a

company's CSR. HK consumers, in contrast, were most interested in knowing the information about "who is benefiting from a company's CSR" ($M = 5.23$), significantly more than any other general CSR information items ($p = .006$ with the item, "a specific CSR cause a company supports" and $Ps < .0001$ with all other items). Similar to Beijing consumers, however, HK consumers also considered information about "a specific CSR cause that a company supports" ($M = 5.14$) and "how consistently a company has been committed to its CSR" ($M = 5.09$) to be more important than many other items. HK consumers were least interested in knowing information about "why a company is doing CSR" ($M = 4.81$) and "why society needs a company's CSR" ($M = 4.84$).

Among the identified factors in the Beijing sample, the factual tone factor ($M = 5.70$, $SD = .94$) revealed the highest mean score, followed by the transparency ($M = 5.51$, $SD = .97$), personal relevance ($M = 5.42$, $SD = 1.01$), government involvement ($M = 5.40$, $SD = 1.02$), general CSR information ($M = 5.29$, $SD = .96$), and self-promotional tone factors ($M = 5.15$, $SD = 1.17$). More than any other factor, Beijing consumers expected CSR communication to be delivered with a factual tone ($Ps < .0001$). Beijing consumers considered the transparency factor to be more important than personal relevance, government involvement, general CSR information, and promotional tone ($Ps < .002$). HK consumers also considered the factual tone factor to be most important ($M = 5.44$, $SD = 1.01$). It was followed by the general CSR information ($M = 4.98$, $SD = .87$), government involvement ($M = 4.94$, $SD = .97$), transparency ($M = 4.93$, $SD = .96$), personal relevance ($M = 4.87$, $SD = 1.04$), and the disclosure of CSR promotion cost ($M = 4.45$, $SD = 1.04$). HK consumers expected CSR communication to be based on a factual tone significantly more than any other factor ($Ps < .0001$). The mean score of the general CSR information factor was significantly higher than personal relevance and promotion

cost factors ($Ps < .002$). The factual tone factor revealed a significantly higher mean among Beijing consumers than among HK consumers ($t = 6.00$, $p < .0001$). For Beijing consumers, the government involvement factor revealed a much higher mean score than HK consumers ($t = 10.42$, $p < .0001$). Beijing consumers also revealed higher mean scores for the transparency ($t = 13.61$, $p < .0001$) and personal relevance ($t = 12.01$, $p < .0001$) factors.

No gender differences were found in the identified factors, except that female consumers revealed a higher mean score than male for demanding the general CSR information factor: F (1, 1037) = 6.08, $p < .02$ for the Beijing sample. However, there was no significant gender difference among the HK sample for all identified factors. Significant differences were identified among different age groups in Beijing for the factual tone (F (5, 1032) = 10.08, $p < .0001$), government involvement (F (5, 1032) = 3.09, $p = .009$), and personal relevance (F (5, 1032) = 3.53, $p = .004$) factors. Tukey HSD post-hoc tests revealed that for the factual tone factor, age group of 18-24 ($M = 5.44$) significantly cared less about the factual tone in CSR communication than the age groups of 25-34 ($M = 5.85$), 35-44 ($M = 5.84$), and 45-54 ($M = 5.83$, $Ps < .0001$), and the elderly groups of ages 55-64 ($M = 5.28$) and over 65 ($M = 5.58$) also did not care much about the factual tone compared to age groups of 25-54 ($Ps < .0001$). For the HK sample, elderly consumers (over age 65; $M = 4.62$) tended to significantly care less about the transparency factor than the age groups of 18-24 ($M = 4.99$, $p < .05$), 25-34 ($M = 5.08$, $p < .0001$), 35-44 ($M = 4.95$, $p < .05$), and 45-54 ($M = 5.00$, $p < .009$). Also the age group of 25-34 ($M = 5.04$) cared significantly more about personal relevance than the age group of 45-54 ($M = 4.73$, $p < .05$). Among HK consumers, no other age-group differences were found for the other four factors (i.e., general CSR information, factual tone, promotion cost, and government involvement). Among Beijing consumers, religious people tended to care significantly more about government

involvement ($M = 5.56$ vs. 5.37, $F(1, 1036) = 5.11$, $p < .05$), general CSR information ($M = 5.45$ vs. 5.26, $F = 5.33$, $p < .05$), and transparency factors ($M = 5.66$ vs. 5.48, $F = 4.73$, p < .05) than those with no religion. For the HK sample, however, no significant differences were identified between religious and non-religious people. No other demographic differences were identified.

Consumer Preference on CSR Communication Source and Media Channels

In terms of preferred CSR communication source, consumers in Beijing preferred most the source of activist groups, significantly higher than any other sources ($Ps < .0001$) and ranked as second government controlled non-profit organizations. Consumers in HK, however, preferred most non-profit organizations (i.e., civic non-profit orgs without government subsidies) significantly more than any other sources ($Ps < .0001$) and activist groups as the second. Both Beijing and HK consumers preferred least receiving CSR information from public relations spokesperson. PR spokesperson was least preferred by Beijing consumers, significantly lower than any other sources ($p < .05$ when compared to CSR beneficiaries and $Ps < .007$ when compared to the other sources). For HK consumers, PR spokesperson was also significantly less preferred than company itself, activist groups, CSR participants, non-profit organizations, and CSR beneficiaries as a communication source ($Ps < .0001$). However, there were no statistically significant differences when PR spokesperson was compared to the sources of company employees, company CEO, and other stakeholders ($Ps > .05$). Interestingly, Beijing consumers ranked CSR beneficiaries at the bottom just above PR spokesperson (8th out of nine sources), but consumers in HK ranked CSR beneficiaries fourth, higher than company itself, other stakeholders, company CEO, employees, or spokesperson (see Table 3 for the comparison and means).

[Insert Table 3 about here]

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To explore demographic differences for preferred communication source, composite variables of corporate (i.e., company, CEO, employee, and PR spokesperson) and non-corporate sources (activist groups, non-profit orgs, etc.) were created (see Table 3; Kim & Ferguson, 2014). Non-corporate sources ($M = 5.44$ for Beijing; $M = 4.91$ for HK) were significantly more preferred to corporate sources ($M = 5.24$ for Beijing; $M = 4.55$ for HK) for both Beijing ($t = 8.89$, $p < .0001$) and HK samples ($t = 16.09$, $p < .0001$). When comparing the two samples, HK consumers revealed a significantly greater preference to non-corporate sources over corporate sources than Beijing consumers did ($t = 5.56$, $p < .0001$). No gender differences were found in terms of the sources for both samples. The age group of 35-44 ($M = 5.01$) revealed a significantly lower preference to corporate sources compared to the age groups of 25-34 ($M = 5.34$), 55-64 ($M = 5.41$), and over 65 ($M = 5.42$, Tukey HSD $Ps < .05$). However, no significant differences among age groups were found in terms of the preference of non-corporate sources for Beijing consumers. For HK consumers, no age group differences were identified for either corporate or non-corporate sources. Religious people revealed higher mean scores for both corporate ($M = 5.51$ vs. 5.19) and non-corporate sources ($M = 5.61$ vs. 5.40) than non-religious people for Beijing consumers ($Ps < .005$), but no significant differences were found for HK consumers.

With regard to preferred communication channels, Beijing consumers preferred TV news and online news (i.e., uncontrolled media channels). HK consumers preferred TV news and offline newspapers (uncontrolled channels; see Table 4). Both Beijing and HK consumers least preferred company emails and direct mails as a communication channel, and both are corporate-controlled media channels. For both samples, the top two ranked uncontrolled channels were much preferred to the bottom two corporate controlled media channels ($Ps < .0001$). Overall,

uncontrolled media channels were preferred to controlled media channels in both samples ($t = 5.98$, $p <. 001$ for Beijing, $t = 4.85$, $p < .001$ for HK). When comparing the two samples, there was no significant difference in terms of a greater preference for uncontrolled media channels over corporate controlled media channels ($p > .05$). Among controlled media channels, Beijing consumers preferred a company's general website and local stores; HK consumers preferred a company's promotional events and local stores (ranked the 3rd and 4th out of 22 channels for both samples). Beijing and HK consumers preferred these significantly more over the bottom two controlled media channels ($Ps < .0001$). No gender difference were identified in either type of media channel in terms of preference in both Beijing and HK. Religious people tended to prefer both controlled and uncontrolled media channels more, when compared to non-religious people in Beijing ($F (1, 1036) = 8.28$, $p < .005$ for controlled, $F = 4.10$, $p < .05$ for uncontrolled media). Religious HK consumers liked uncontrolled media channels more than did their non-religious counterparts ($F (1, 1030) = 4.93$, $p < .006$), but no differences were found for controlled media channels between the two. In Beijing, the over-65 age group ($M = 4.96$) liked corporate controlled media channels less than did the age groups of 25-34 ($M = 5.37$) and 45-54 ($M = 5.34$; $Ps < .05$), but no differences were found for uncontrolled media among the age groups. For HK consumers, consumers over 65 years old liked controlled media channels ($M = 4.37$) much less than did any of the other age groups ($Ps < .05$) and they liked uncontrolled media ($M = 4.52$) much less than did the age groups of 25-34 ($M = 4.86$, $p < .01$) and 45-54 ($M = 4.67$, $p < .05$). No other significant differences were found for the other demographics (education, income, etc.) for both samples.

[Insert Table 4 about here]

DISCUSSION

Drawing from previous CSR communication research in Western countries (e.g., Dawkins, 2004; Du et al., 2005; Kim & Ferguson, 2014, 2016; Morsing & Schultz, 2006), this study addresses (a) Chinese consumers' expectations for CSR communication such as communication source, media channels, and content preferences, (b) differences between mainland Chinese and Hong Kong consumers in CSR communication-related expectations, and (c) the distinct dimensions of CSR communication based on Chinese consumers' expectations. The study also provides insight into how Chinese consumers' expectations differ from those found in Western countries, contributing to the extension of our understanding in cultural differences in CSR communication.

The study found a difference in how Beijing and Hong Kong consumers expected CSR communication. Hong Kong consumers identified consistency as an important factor, yet Beijing consumers identified a self-praising tone as an important factor. The common dimensions of CSR communication identified among both Beijing and Hong Kong consumers were government involvement, general CSR information, factual tone, transparency, and personal relevance. Research into US consumers' expectations identified third-party endorsement and consistency factors as distinct dimensions of CSR communication (Kim & Ferguson, 2014; 2016). However, those two were not central to understanding Chinese publics' expectations of CSR communication, as evidenced in both Beijing and Hong Kong samples in this study. This implies that Chinese publics' expectations for CSR communication could be explained and understood without third-party endorsement and consistency dimensions.

Another clear difference found in this study from Western-focused CSR communication research (Dawkins, 2004; Kim & Ferguson, 2014. 2016; Morsing & Schultz, 2006) is the presence of government involvement factor as a salient expectation among Chinese consumers.

This unique characteristics of Chinese expectations for CSR communication is related to the role of the Chinese government in China. Throughout mainland China's long tradition of administrative bureaucratic system, the Chinese government has possessed a political and cultural legitimacy to lead and regulate corporations and their practice in the market (Wu, 2007). As a result, both mainland Chinese corporations and publics tend to consider the government as their arbiter, adjudicator, and protector for corporate activities. In mainland China, government legislation and registration has developed CSR (Rothlin, 2010). Hence, mainland Chinese consumer-publics may consider the presence of the government involvement with a company's CSR activities as an important dimension of CSR communication. In addition, as mainland Chinese companies tend to engage in CSR activities to meet legislative requirements of the government without much voluntary commitments of their own (Tsoi, 2010), mainland Chinese are more likely to resort to the government to pressure corporations for socially and ethically responsible activities. Similarly, Hong Kong has witnessed considerable changes, greater intervention of the Chinese government, and increasing social problems since the transfer of its sovereignty from the UK to China in 1997 (Lee & Chan, 2015). Especially since the Umbrella movement in 2014, which supported the emancipation of Hong Kong from the Chinese central government's increasingly authoritarian control, Hong Kong publics have become more keenly aware of the Chinese government's involvement in all aspects of life in Hong Kong (Lian, 2016). This may explain why Hong Kong consumers were also interested in knowing the presence of the government involvement in companies' CSR activities.

The study also suggested that Chinese publics (both Beijing and Hong Kong consumer publics) had a relatively high demand for the general CSR information such as a company's specific areas of CSR supports, specific results of the company's CSR, continuity of its

commitments, and so on. This is in line with previous research that suggested a strong public demand for CSR communication in Western countries (Dawkins, 2004; Kim & Fergusion, 2014) and lack of public awareness of companies' CSR activities (Pomering & Dolnicar, 2009).

In addition, the most expected basic information among the general CSR communication items revealed a difference between Beijing and Hong Kong consumers. Beijing consumers wanted to know "how consistently the company has been supporting its CSR" the most, whereas Hong Kong consumers ranked as highest information about "who is benefiting" from the company's CSR. Given U.S. consumers also ranked highest information about CSR beneficiaries (Kim & Ferguson, 2014), Hong Kong consumers seem to be more similar to U.S. consumers than do Beijing consumers. This is consistent with previous research suggesting that Hong Kong is more similar than mainland China to Western countries in terms of consumer perceptions toward CSR (e.g., Ramasamy & Yeoung, 2009). Unlike Hong Kong consumers, Beijing consumers were not so interested in information about CSR beneficiaries, ranking it near the bottom. Similarly, Beijing consumers ranked CSR beneficiaries as one of the least preferred communication sources, while Hong Kong consumers ranked them relatively higher. This lack of interest and preference for CSR beneficiaries found among Beijing consumers could be explained by mainland China's relatively short history of CSR implementation and mainland Chinese consumers' unique perceptions toward CSR beneficiaries (Rothlin, 2010; Wang & Juslin, 2009). Due to a relatively short CSR history in mainland China, most CSR activities have been limited to corporate donations and charities (Wang & Chaudhri, 2009). Such charitable philanthropic donations have been mainly distributed in the fields of education, poverty alleviation, disaster relief, and construction of infrastructures (Liu, 2016). As a result, most of CSR beneficiaries are in Western China where the economy, education, infrastructures, and

medical conditions are underdeveloped (Liu, 2016). Because of this, mainland Chinese consumers may consider that CSR beneficiaries are from low-income and -education classes and do not have enough access or capacity to voice their opinions. This perceived low credibility might have contributed to mainland Chinese consumers' low preference of CSR beneficiaries as a communication source.

With regard to the most preferred communication source for CSR communication, Beijing consumers ranked highest activist groups and non-profit organizations (government-controlled, e.g., China Foundation for Poverty Alleviation). Hong Kong consumers most preferred non-profit organizations (civic organizations without government involvement). Mainland Chinese consumers' perceptions toward non-profit organizations differed from Hong Kong consumers or from those in other countries (Cheung, 2016). In fact, most non-profit organizations in mainland China are government-controlled ones with government subsidies, which are different from civic non-profit organizations in most of other countries (Cheung, 2016). Mainland Chinese perceptions toward the Chinese government are somewhat complex. On one hand, they suspect the government of wrongdoing related to corporations, such as being venal. On the other hand, they rely on the government to regulate unethical corporate behaviors. Similarly, mainland Chinese consumers tend to distrust government-controlled non-profit organizations especially since 2011, after the ethical scandal of the Red Cross Society of China—China's largest charity and the government-controlled non-profit organization (Cheng, 2016; Moore, 2011). But at the same time, despite the increase in their distrust, mainland Chinese still tend to rely more on the government-controlled non-profit organizations as a communication source than on corporate sources.

Another clear cultural difference was observed in public expectations for communication sources. Among Chinese consumers there was a strong preference for non-corporate sources to corporate ones (both Beijing and Hong Kong), to a greater degree than among U.S. consumers. While the top three most preferred sources among Chinese consumers were all non-corporate sources, U.S. consumers identified the company itself (corporate source) as one of the most preferred CSR communication source along with non-corporate sources of non-profit organizations and CSR participants (Kim & Ferguson, 2014). Thus, the findings of this study better echo recommendations from other CSR previous research suggesting that non-corporate sources are better for CSR communication due to relatively higher levels of perceived credibility (Du et al., 2010; Morsing et al., 2008). However, both Beijing and Hong Kong consumers were also similar to U.S. consumers in that all disliked as a source public relations spokesperson, company employees, and CEOs. This provides an important insight into CSR communication practitioners. Regardless of cultural backgrounds, publics tend not to prefer CEOs, spokespersons, and employees of a company as a source. Given that the company itself was the most preferred source among all listed corporate sources in Beijing and Hong Kong, similar to the previous finding of U.S. consumers (Kim & Ferguson, 2014), it is recommended to employ the company itself as a source to communicate CSR with its stakeholders rather than its employees, CEO, or spokespersons.

Moreover, different from what US consumers preferred for media channels in the previous study (Kim & Ferguson, 2014), both Beijing and Hong Kong consumers preferred uncontrolled media channels (e.g., TV news, online news, and offline newspapers) to controlled ones. Kim and Ferguson (2014) indicated that the top five preferred CSR communication channels by US consumers were all corporate-controlled media channels such as a company's

local stores, website, promotion events, etc. Based on this, they argued that their findings were somewhat inconsistent with previous research that had recommended the adoption of uncontrolled media channels for CSR communication over controlled ones due to perceived lower credibility of corporate-controlled media channels (e.g., Pomering & Dolnicar, 2009). Kim and Ferguson further claimed that "uncontrolled media channels may increase CSR communication's credibility, but publics may prefer more direct and interpersonal company-controlled communication channels, despite the higher company control over the contents of CSR communication" (p. 16). To some extent, the findings of this study support their claims, as this study also found some of corporate-controlled media channels especially such as company's local stores, websites, and promotional events fall under the top five most preferred communication channels among Chinese consumers (both Beijing and Hong Kong). Since publics' perceptions may change over time, as CSR and media environments evolve, Chinese consumers' preference for media channels may become more similar to U.S. consumers. For now, however, this study has indicated that Chinese consumers tend to more rely on uncontrolled media channels for CSR communication which is more consistent with the earlier CSR communication research that recommended uncontrolled media channels for CSR communication (e.g., Pomering & Dolnicar, 2009; Schlegelmilch & Pollach, 2005). Thus, it would be worthwhile to investigate the changes in Chinese publics' perceptions toward CSR communication as CSR environment in China becomes more mature, especially considering the fact that the current stage of CSR in China (both Beijing and Hong Kong) lags behind that in Western countries (Tsoi, 2010; Welford, 2004).

Theoretical and Practical Implications

While CSR communication research continues to adapt to a more stakeholder-centric aspect of CSR communication (Pomering & Dolnicar, 2009; Kim & Ferguson, 2014; 2016), research is still shedding light on what consumers expect for CSR communication, and CSR communication research in China still lacks such stakeholder-centric approaches. In this regard, the current study attempts to forward this growing shift by providing insights into the understudied areas of cultural differences in CSR communication research. This contributes to the existing knowledge of CSR communication research especially as it pertains to Chinese publics' expectations of CSR content, communication channels, and sources.

This study adds another layer to the CSR communication literature by identifying a unique dimension of CSR communication among Chinese consumer publics—the importance of the government involvement dimension in China. Given CSR environment, development, and implementation stages differ between Eastern and Western countries (Moon & Shen, 2010; Rothlin, 2010), it would be worthwhile to see if the government-involvement dimension emerges as a distinct dimension of CSR communication in other Eastern countries. In addition, although more refinement should be required to validate the measurements of the six identified dimensions of CSR communication in Beijing and Hong Kong, our findings yield useful applications to culturally-relevant theoretical framework development for CSR communication and could facilitate future empirical work in this understudied area. For instance, through identifying the dimensions of CSR communication based on Chinese consumers' expectations, this study provides a basis to explicate the role of CSR communication in the entire process of CSR. And researchers can now further examine the relative effectiveness of these identified dimensions in yielding more positive public responses in CSR.

This study also provides several important practical implications for effective CSR communication. Based on what consumers expect for CSR communication identified in this study, practitioners can implement more efficient and public-centric CSR communication practice. Practitioners should actively communicate with Chinese publics with a factual tone and provide specific information about CSR such as specific CSR areas of companies and the information about government involvement, personal relevance, and transparency. For targeting mainland Chinese and Hong Kong consumers, practitioners should consider non-corporate sources over corporate-controlled sources. However, when corporate sources need to be adopted, the company itself should be used as a source rather than the company's employees, CEO, or spokespersons. Similarly, uncontrolled media channels should be more actively employed in CSR communication when communicating with Chinese publics. However, practitioners should also more actively employ corporate-controlled media channels that enable easy, more direct, and interactive access to information (e.g., company website, company local stores, and interpersonal promotion events).

Given that this work identified some demographic differences in consumer expectations among Beijing and Hong Kong consumers, practitioners should particularly consider their target audiences' age categories and religious affiliations. When targeting young Beijing consumers, a factual tone in communication is less important than other age groups. In addition, when targeting old generations in Beijing, corporate-controlled media channels should be avoided. When targeting religious people in Beijing, practitioners should emphasize information about government involvement, general CSR information, and transparency. For Hong Kong, relatively fewer demographic differences were identified. However, transparency seems to be important for

all age groups except consumers over 65. When targeting religious Hong Kong people, practitioners should rely more on uncontrolled media channels than corporate controlled ones.

LIMITATIOONS AND FUTURE RESEARCH

The current research is limited by several aspects although it provides some meaningful implications. First, though this research tried (by having focus groups) to incorporate mainland China's unique characteristics of CSR and CSR communication, it failed to catch different perceptions that mainland Chinese consumers had toward non-profit organizations, compared to consumers in Hong Kong or other countries before constructing the surveys. As noted above, mainland Chinese consumers tend to assume non-profit organizations as government-controlled and having government subsidies. An example added for non-profit organizations in the Beijing survey showed further that Beijing consumers assume non-profit organization to be government-controlled non-profit organizations (i.e., China Foundation for Poverty Alleviation was given as an example of non-profit organization in the Beijing survey only). Future research should include both government-controlled non-profit organizations and civic non-profit organizations as options for preferred communication sources for mainland China. This would enable better comparisons between mainland China and Hong Kong or other regions for consumer preference of non-profit organizations as a source. Second, although most of the measurements were adapted from previous studies (Kim & Ferguson, 2014; 2016) and further validated in the contexts of China, the measurements of CSR communication dimensions should undergo further refinement using different contexts and cultural data. Third, Beijing was chosen for mainland China in this study, but it cannot represent the total population of mainland China. Future research should attempt to better represent the total population of mainland China to secure generalizability issues. Lastly, future research should investigate the entire process of CSR

communication—what happens when companies communicate their CSR based on public expectations such as public attitudes and behaviors in response to CSR communication.

All in all, this research yields compelling cultural insights into CSR communication by identifying culturally relevant dimensions of CSR communication from a stakeholder-centric perspective. Hopefully, this study provides academics and practitioners tools to facilitate communication with Chinese consumers and further promote culturally relevant empirical research in this understudied area of CSR.

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Table 1. The EFA results of Beijing and Hong Kong Samples

| | Beijing Sample | | | | | | | HK Sample | | | | | | |
Items	1	2	3	4	5	6	Items	1	2	3	4	5	6	7
Gov3	.79						Info9	.77						
Cost1*	.73						Info8*	.76						
Cost3*	.68						Info12*	.75						
Gov1	.68						Info5	.74						
Cost2*	.64						Info2	.72						
Gov2	.62						Info13*	.72						
Info8		.71					Info6	.72						
Info4		.70					Info7*	.70						
Info5		.67					Info4	.69						
Info9		.68					Info11*	.68						
Info10		.65					Info1	.68						
Info7*		.51					Info3	.67						
Info3*		.51					Info10	.60						
FT2			.87				Info 14*	.57						
FT3			.82				PT2*		.84					
FT1			.78				PT3*		.79					
Cons1*			.71				FT2		.69					
Tran2				.68			Cons1*		.67					
Tran1				.62			FT3		.67					
Tran3				.61			PT1*		.65					
Freq3*				.51			FT1		.62					
PT1					.81		Cons3*		.60					
PT3					.75		Cost3			.77				
PT2					.74		Cost2			.74				
REL1						.68	Cost1			.61				
REL2						.63	REL2				.88			
REL3						.55	REL1				.87			
							REL3				.71			
							Gov2					.98		
							Gov1					.88		
							Gov3					.66		
							Tran2						.75	
							Tran3						.71	
							Tran1						.70	
							Freq1*							.69
							Freq2*							.67
							Freq3*							.63
Eigen values	14.9	2.8	2.4	1.8	1.3	1.2	Eigenvalues	17.8	3.5	2.5	1.7	1.3	1.3	1.1
Variance	35.3	5.8	4.6	3.4	2.2	1.8	Variance							
Cronbach's Alpha	.88	.86	.82	.80	.82	.83	Cronbach's Alpha	.94	.89	.86	.90	.86	.85	.81

* Indicates the removed items in the following CFAs. ** Gov = government involvement, Info = general CSR Information, FT =factual tone, PT = self-aggrandizing tone, REL=personal relevance, Cost = promotional cost info, Tran = transparency, Freq = frequency, and Cons = consistency.

Table 2. Reliabilities, discriminant, convergent validities of all constructs and correlations matrices for Beijing and Hong Kong samples

Beijing Sample

	CR	AVE	MSV	ASV	PT	Gov	Info	FT	Tran	REL
PT	.82	.59	.14	.05						
Gov	.86	.68	.37	.26	.16					
Info	.84	.52	.41	.26	.05	.55				
FT	.83	.61	.30	.21	.37	.46	.41			
Tran	.81	.59	.57	.34	.23	.60	.64	.55		
REL	.80	.58	.57	.31	.15	.60	.64	.45	.75	

HK Sample

	CR	AVE	MSV	ASV	Gov	Info	Tone	Cost	REL	Tran
Gov	.87	.69	.35	.29						
Info	.90	.55	.53	.33	.57					
Tone	.86	.67	.39	.28	.59	.62				
Cost	.87	.68	.21	.11	.46	.37	.16			
REL	.90	.74	.29	.22	.48	.54	.50	.31		
Tran	.83	.62	.53	.31	.56	.72	.62	.30	.49	

*CR=composite reliability, AVE=average variance extracted, MSV=maximum shared variance, ASV=average shared variance.
** Gov = government involvement, Info = general CSR Information, FT =factual tone, PT = self-aggrandizing tone,
REL=personal relevance, Cost = promotional cost info, Tran = transparency.

Table 3. Consumer preference on CSR communication sources in Beijing and Hong Kong samples.

Rank	Source Type*	Communication Sources	M	SD	Source Type	Communication Sources	M	SD
1	N	Activist groups	5.66	1.05	N	Non-profit orgs	5.16	1.10
2	N	Non-profit orgs (government-controlled)	5.51	1.11	N	Activist groups	5.04	1.13
3	N	Participants of CSR initiatives	5.49	1.07	N	Participants of CSR initiatives	5.00	1.06
4	C	Company itself	5.37	1.15	N	CSR beneficiaries	4.89	1.14
5	N	Other stakeholders	5.32	1.21	C	Company itself	4.85	1.02
6	C	Company CEO	5.25	1.25	N	Other stakeholders	4.48	1.08
7	C	Company employees	5.24	1.20	C	Company CEO	4.47	1.15
8	N	CSR beneficiaries	5.22	1.18	C	Company employees	4.45	1.08
9	C	Public Relations Spokesperson	5.13	1.25	C	Public Relations Spokesperson	4.43	1.15
Total		Beijing Sample N = 1,038				HK Sample N =1,036		

* 'N' denotes non-corporate sources, and 'C' denotes corporate sources.

Table 4. Consumer preference on CSR communication media channels for Beijing and Hong Kong samples

Rank	Media Type*	Channels	M	SD	Media Type	Channels	M	SD
1	U	TV news	5.66	1.07	U	TV news	5.03	1.15
2	U	Online news	5.66	1.19	U	Offline newspapers	5.01	1.09
3	U	Offline newspapers	5.58	1.13	C	Company promotion events	4.97	1.07
4	C	Company website	5.50	1.22	C	Company local stores	4.89	1.05
5	C	Company local stores	5.46	1.19	U	Online news	4.84	1.06
6	U	Radio news	5.45	1.16	C	Print ads	4.81	1.12
7	C	Company promotion events	5.44	1.20	C	TV commercial	4.81	1.20
8	C	Company CSR website	5.40	1.22	C	Company website	4.81	1.21
9	C	Company newsletters	5.37	1.26	C	Radio news	4.76	1.18
10	C	Company social media sites	5.33	1.19	C	Company social media sites	4.75	1.17
11	C	TV commercial	5.32	1.18	C	Company CSR website	4.74	1.12
12	U	Experts' social media sites	5.25	1.25	U	Experts' social media sites	4.73	1.11
13	C	Company interpersonal channels (convention, town-hall meeting, etc.)	5.23	1.22	U	Friends' social media sites	4.64	1.14
14	C	Company annual reports	5.20	1.29	C	Company brochures	4.59	1.07
15	C	Print ads	5.20	1.25	C	Company blogs	4.58	1.12
16	C	Company blogs	5.18	1.24	C	Company interpersonal channels (convention, town-hall meeting, etc.)	4.58	1.06
17	C	Company brochures	5.15	1.29		Experts' blogs	4.51	1.11
18	U	Friends' blogs	5.13	1.29	C	Company annual reports	4.50	1.12
19	U	Experts' blogs	5.13	1.30	C	Company newsletters	4.49	1.17
20	U	Friends' social media sites	5.09	1.32	U	Friends' blogs	4.44	1.13
21	C	Company emails	5.07	1.38	C	Company emails	4.36	1.16
22	C	Company direct mails	4.74	1.45	C	Company direct mails	4.28	1.18
Total		**Beijing Sample** N = 1,038				**HK Sample** N = 1,036		

* C denotes controlled media channels; U denotes uncontrolled media channels.

Figure 1. The results of CFA for the dimensions of CSR communication for Beijing sample
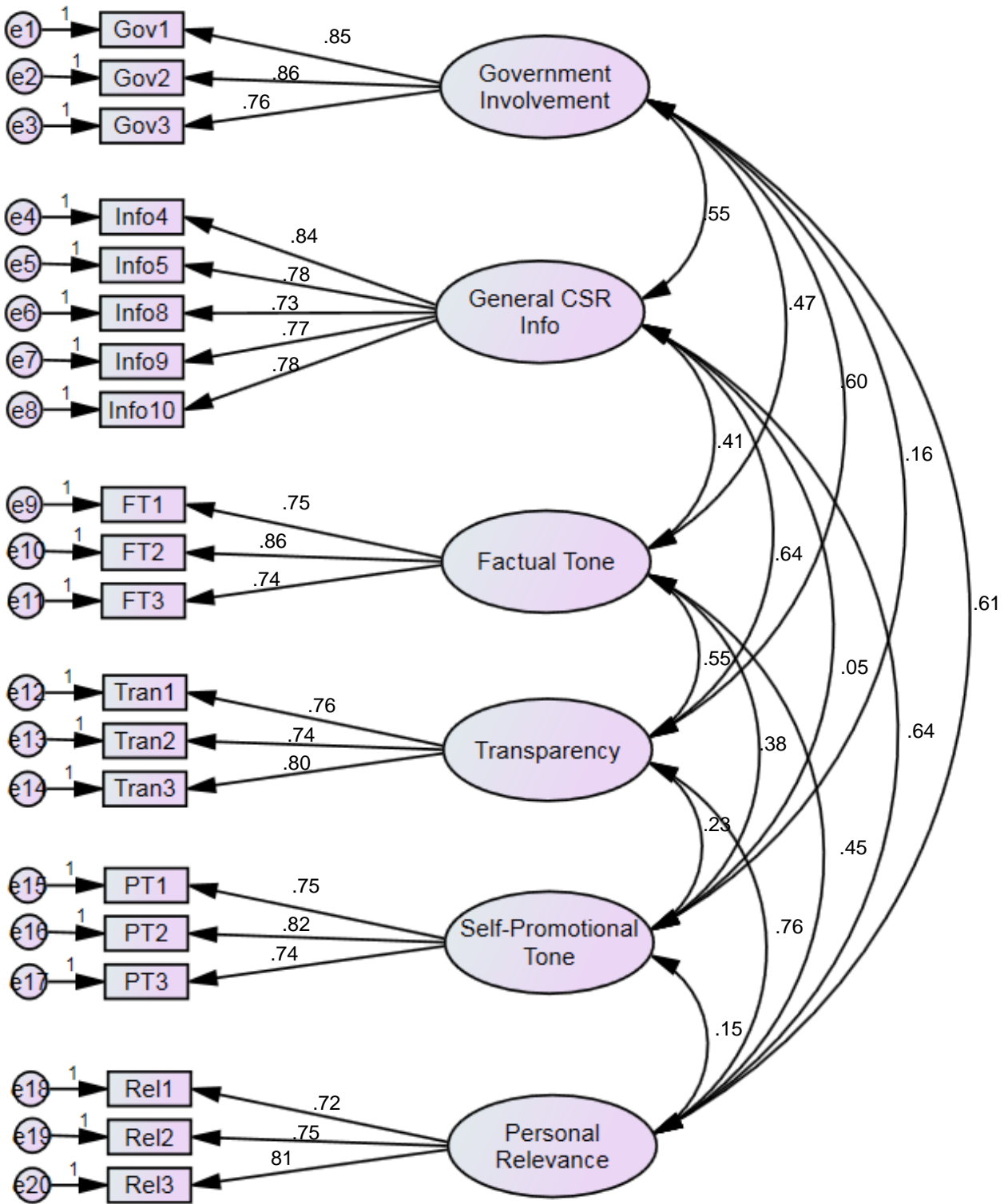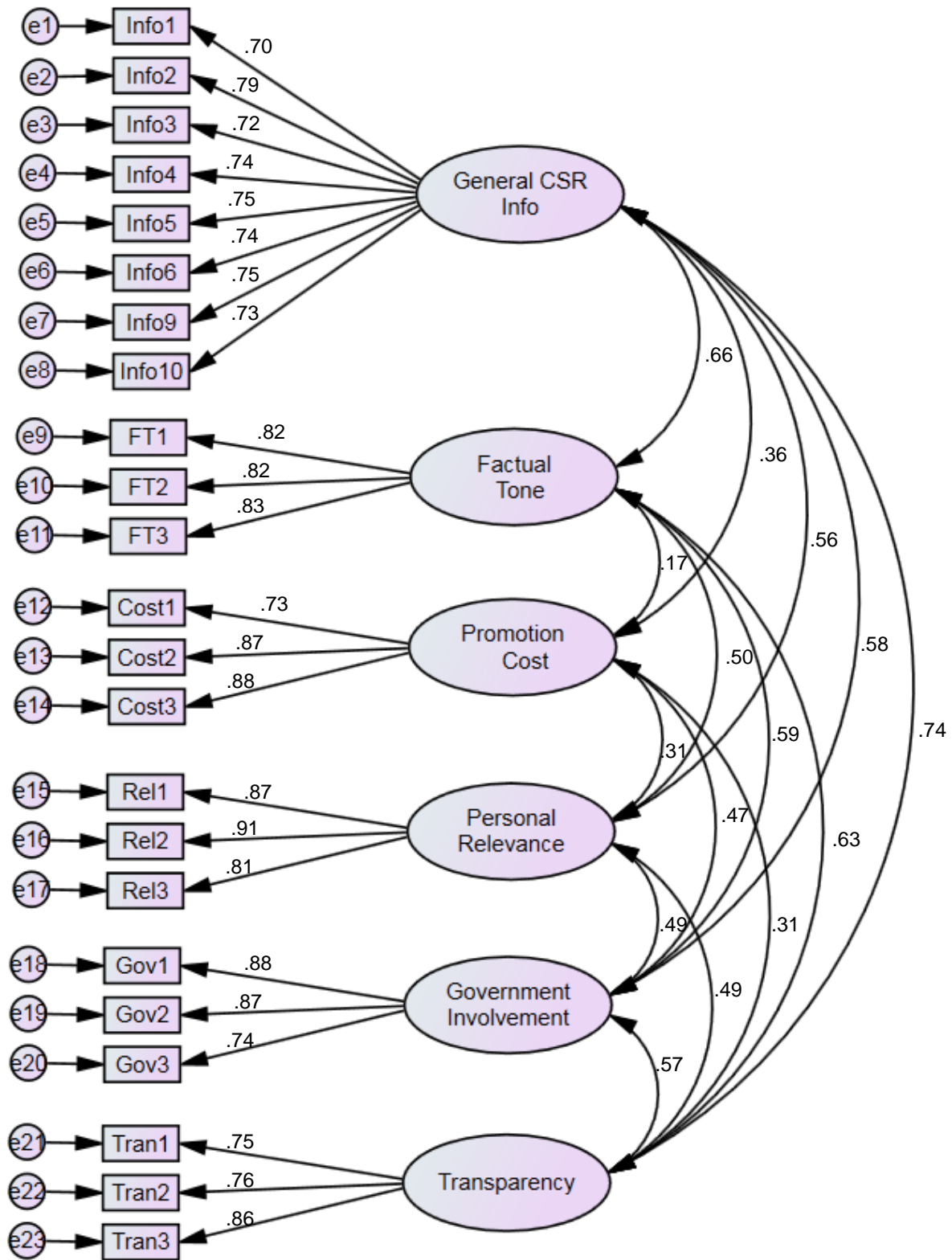
Figure 2. The results of CFA for the dimensions of CSR communication for Hong Kong Sample

Appendix* Measurement items for expected CSR communication

	Label*	Measures	Beijing Sample M(SD)	HK Sample M(SD)
		I WANT TO KNOW…		
1	Info1[a]	what a company is doing for communities such as how much donation, etc.	5.35(1.15)	4.90(1.15)
2	Info2[a]	a specific social cause (or CSR) that a company supports such as environmental, public education-, public health- related issues, etc.	5.74(1.13)	5.14(1.18)
3	Info3	a company's expertise to support a specific CSR initiative.	5.51(1.13)	5.03(1.10)
4	Info4	what kinds of things a company has achieved from its previous CSR activities.	5.24(1.27)	4.92(1.14)
5	Info5	potential results of a company's current CSR activities (such as what the company expects as outcomes for doing current CSR activities).	5.28(1.23)	4.91(1.06)
6	Info6[a]	why society needs a company's CSR initiative (such as social needs for the specific CSR initiative or why is this CSR initiative important for society).	5.48(1.17)	4.84(1.06)
7	Info7	why a company is doing good for society (reasons why doing good).	5.32(1.34)	4.81(1.18)
8	Info8	a company's motives or intentions for doing CSR activities.	5.45(1.19)	4.97(1.16)
9	Info9	what a company wants to achieve by doing CSR activities.	5.17(1.22)	4.86(1.10)
10	Info10	who is benefiting from a company's CSR activities.	5.35(1.24)	5.23(1.25)
11	Info11[a]	if a company has continuously been doing CSR activities.	5.49(1.15)	4.93(1.18)
12	Info12[a]	how long a company has been supporting its CSR initiatives.	5.40(1.19)	4.87(1.15)
13	Info13[a]	the consistency of the company's commitment to its CSR initiatives.	5.57(1.17)	4.86(1.07)
14	Info14[a]	how consistently the company has been committing to its CSR activities.	5.75(1.09)	5.09(1.06)
		I WANT TO …		
15	Tran1	Know information about the company's CSR failures, not just successes.	5.50(1.17)	4.92(1.08)
16	Tran2	Be informed if the company's CSR initiative fails.	5.40(1.15)	4.82(1.11)
17	Tran3	Know both good and bad information about the company's CSR activities.	5.64(1.11)	5.06(1.12)
18	Tran4[a, b]	Know the progress of the company's CSR activities.	5.75(1.05)	5.06(1.04)
19	REL1	if a company's CSR activities are relevant to me.	5.28(1.19)	4.84(1.13)
20	REL2	how a company's CSR initiatives are personally relevant (to me).	5.35(1.15)	4.82(1.16)
21	REL3	how a company's CSR activities affect my personal life.	5.64(1.18)	4.98(1.16)
22	SE1[a, b]	how I can participate in a company's CSR activities.	5.37(1.11)	4.75(1.04)
23	SE2[a, b]	how my participation will affect the results of a company's CSR activities.	5.43(1.15)	4.86(1.07)
24	SE3[a, b]	I would like to know information from the company that makes me feel certain to support the company's CSR activities.	5.68(1.11)	4.87(1.08)
25	Third1[a, b]	if any other organizations or public figures endorse the company's CSR initiatives.	5.39(1.08)	4.75(1.08)
26	Third2[a, b]	if non-profit organizations are partners of the company's CSR activities.	5.44(1.16)	4.98(1.11)
27	Third3[a, b]	if non-governmental organizations are partners of the company's CSR activities.	5.46(1.13)	4.95(1.04)
28	Third4[a, b]	if the company has received CSR-related certifications such as "Top 500 CSR index in China".	5.36(1.24)	4.75(1.12)
29	PT1	I don't like CSR messages from a company that are too promotional.	4.94(1.36)	4.82(1.24)
30	PT2	I don't like CSR messages from a company that are too self-congratulatory.	5.37(1.35)	5.33(1.21)
31	PT3	I don't like self-promotional messages from a company about its CSR activities.	5.16(1.41)	5.22(1.19)
32	FT1	I like a company's CSR messages to focus on facts.	5.48(1.11)	5.36(1.14)
33	FT2	CSR communication messages from a company should be based on facts.	5.78(1.11)	5.51(1.15)
34	FT3	I like CSR messages that are based on factual information.	5.85(1.10)	5.46(1.11)
35	Cons1[a]	What the company is communicating about its CSR activities should be consistent.	5.66(1.11)	5.31(1.10)
36	Cons2[a, b]	Consistency in CSR communication of the company is important to me.	5.45(1.11)	5.03(1.08)
37	Cons3[a]	A lack of consistency in the company's CSR communication is problematic.	5.59(1.10)	5.12(1.14)
38	Freq1[a]	I like to see CSR messages (communication) from a company appearing often.	5.37(1.10)	4.64(1.08)

39	Freq2 [a]	I like to see CSR messages from a company as frequently as possible.	5.41(1.14)	4.39(1.20)
40	Freq3	I want to receive messages about how a company's doing good as often as possible.	5.53(1.18)	4.48(1.16)
41	Cost1	How much money a company spends on CSR communication is important to me.	5.05(1.22)	4.33(1.18)
42	Cost2	How much money a company spends on CSR communication is important to me.	5.19(1.14)	4.51(1.18)
43	Cost3	I would like to know how much money a company spends on communicating its CSR activities with the public.	5.36(1.16)	4.54(1.16)
44	Gov1	I want to know whether the government is involved in the company's CSR activities or not.	5.39(1.13)	4.97(1.07)
45	Gov2	I want to know if the government is part of the company's CSR activities.	5.47(1.12)	5.00(1.08)
46	Gov3	Whether the government is involved with the company's CSR activities is important information to me.	5.53(1.27)	4.88(1.14)

[a] denotes the removed items from the EFA for Beijing, [b] indicates the removed items for Hong Kong.

* Most of items were adopted from Kim and Ferguson (2014, 2016) except government involvement items.

**: Info=general CSR info, Tran = transparency, REL = personal relevance, SE = self-efficacy, Third = third-party endorsement, PT = self-promotional tone, FT = factual tone, Cons = consistency, Freq = frequency, Cost = CSR promotion cost, and Gov = government involvement to a company's CSR.