Corporate Social Responsibility in Chinese State-Owned Enterprises in South Africa: An Empirical Study of Managerial Attitudes

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Declaration

I, the undersigned, ______QIONGYAN ZENG______ *(full names, please print)*, hereby declare that this research is my own, unaided work. It is being submitted in the fulfilment of the requirements for the degree of Master of Commerce at the University of the Witwatersrand, Johannesburg. It has not been submitted before for any degree or examination in this or any other university.

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Abstract

This paper empirically explores the views of 196 managers on the responsibility of business, their attitudes toward the implementation effects of corporate social responsibility (CSR) as well as the factors influencing the attitudes towards CSR in Chinese state-owned enterprises (SOEs) in South Africa; the study focuses on the differences between managers of different nationalities, ages, genders, industries, positions and company sizes. An analysis of managerial attitudes towards CSR has been conducted using both qualitative and quantitative (triangulation) studies of forty-five Chinese state-owned companies in South Africa. The results find that South African managers hold significantly more favourable perceptions of the responsibility of business than their Chinese counterparts. A greater proportion of Chinese managers also consider CSR to be a business case which can be useful to the business. This study also reveals that managers from the banking industry possess more favourable attitudes towards CSR implementation effects than their counterparts from the mining and telecommunication industries. It is also found that both South African and Chinese respondents tend to point to the influence of family upbringing and school/university education as primary determinants of their attitudes towards CSR. Furthermore, this study also reveals the motivation and reasons for implementing CSR and the influence of different cultural aspects – particularly Chinese 'collectivism' and South African 'individualism'.

(212 words)

KEY WORDS

Chinese state-owned enterprises

Corporate social responsibility

Managerial attitudes

Perceptions of responsibility of business

South Africa

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Chapter 1: Introduction

1.1 Background

Corporate social responsibility (hereinafter CSR) is a concept that has attracted worldwide attention and has shown increasing interest levels by business and academic researchers alike during recent years (Maignan & Raltson, 2002). Corporate social responsibility is defined by Robbins (1994: 123) as: "…a business firm's obligation, beyond that required by the law and economics, to pursue long-term goals that are good for society". Boone and Kurtz (1999: 54) state that: "social responsibility is management's acceptance of the obligation to consider profit, consumer satisfaction, and societal wellbeing of equal value in evaluating the firm's performance".

CSR has become an increasingly important issue for all companies from large multinational corporations to small family firms in nearly every country around the world. Previous research demonstrates that CSR initiatives can improve enterprise reputation, credibility, public image and associated brand effect (Smith, Wokutch & Dennis, 2001). It is widely acknowledged nowadays that undertaking social responsibility is not only an obligation for enterprises, but also an important means to gaining a competitive advantage and creating a positive image of a company. There has been mounting criticism of the traditional view that businesses should pursue profits only, with little or no consideration of wider social and environmental needs (Luthans, Hodgetts & Thompson, 1980; Sonmenfeld, 1981).

China is a growing player in the international economic arena, and the business relationship between China and South Africa has strengthened (Jiang and Pretorius, 2011). China is South Africa's largest bilateral import and export trading partner (Gelb, 2010; Stahl, 2012; Mashabane, 2013), while South Africa is China's largest

African trading partner (Naidu, 2006). Chinese state-owned enterprises (hereinafter SOEs) are becoming major players in China's increasing outbound investment activities (Yu, Chao & Dorf, 2005).

As Chinese multinational enterprises expand, increasing attention is being paid to CSR in Chinese businesses overseas (Tang and Li, 2009). Since Chinese state-owned enterprises have more social resources (Xu, 2008), they are expected to take on more social responsibility and lead Chinese private companies in CSR to shape a good image in South Africa. There is an important significance for Chinese SOEs' long-term sustainability in South Africa in studying CSR. Although extensive literature has offered a useful framework to facilitate CSR understanding, little research has been carried out regarding overseas Chinese SOEs.

Given that Chinese and South African managers hail from countries with considerable differences in the cultural, religious, historical, moral judgement, social and economic dimensions, it is essential for businesses to ascertain whether CSR is perceived in the same way by both Chinese and South African managers in an organisation. Similarly, it is also essential to gauge whether managers' perceptions and attitudes towards CSR differ based on age, gender, industry, position and company size and to identify these differences.

Another reason for conducting this research based on investigating managerial attitudes is the fact that the key responsibility in CSR implementation and performance lies with the managers, generally, and with the corporation's top management, specifically (Mamun & Ahmed, 2009). Furthermore, Cherry (1978: 209) states that attitudes are often viewed as underlying variables which are assumed to influence or guide behaviour. Managerial attitudes directly influence managers' decision making in business, none more so than decision making in CSR participation, implementation and performance. Additionally, people's attitudes can also reflect and form a better understanding of their culture. Nevertheless, there is little research which has directly compared the attitudes of managers of different nationalities in the same multinational companies, despite the pertinence of this issue. The present study, which compares the perception of the responsibility of business and social responsibility attitudes of Chinese managers from mainland of China and South African counterparts' in Chinese SOEs in South Africa, is a new attempt to remedy this deficiency.

However, an understanding of the factors that influence the managers' attitudes towards CSR in an organisation would be extremely important for the leadership of any group of people in order to foster favourable attitudes towards CSR. To understand the main factors in shaping the managers' attitudes towards CSR, it also plays an important role in nurturing the CSR attitudes of future managers by instilling such values in the younger generation (Abdul and Ibrahim, 2002). Thus, it is of great significance and vital importance to study managers' attitudes and their influential factors in this study since it provides a possibility of understanding managers' behaviour and cultural differences through their specific attitudes towards CSR and the determining factors.

1.2 Problem Statement

The study will focus on managerial attitudes towards CSR in Chinese SOEs in South Africa. The research topic will be: *An empirical study of managerial attitudes towards corporate social responsibility in Chinese SOEs in South Africa*. In order to work on this topic, the main research questions are as follows:

- What are the managers' perceptions of the responsibility of business and attitudes towards CSR implementation effects in Chinese SOEs in South Africa?

- What differences exist between Chinese and South African managers' perceptions of the responsibility of business and attitudes towards CSR implementation effects in Chinese SOEs in South Africa?

- What differences exist in managers' perceptions of the responsibility of business and attitudes towards CSR implementation effects based on industry, age, gender, position and company size in Chinese SOEs in South Africa?

- What are the managers' motivations and reasons for engaging in social problems or implementing social programs in Chinese SOEs in South Africa?

- What factors determine Chinese and South African managers' perceptions and attitudes towards CSR in Chinese SOEs in South Africa?

1.3 Research Objectives

1.3.1 General

This study intends to explore managers' perceptions of the responsibility of business and various attitudes towards CSR implementation effects as well as the factors that determine their perceptions and attitudes within the Chinese SOEs in South Africa.

1.3.2 Specific

- To examine whether there is a significant difference between Chinese and South African managers' perceptions of the responsibility of business in Chinese SOEs in South Africa; and, if any, to explore how and where these differences exist.

- To examine whether there is a significant difference between Chinese and

South African managers' attitudes towards the implementation effects of CSR in Chinese SOEs in South Africa. In cases of significant differences, to explore and analyse the differences and associated trends.

- To examine whether the managers' perceptions of the responsibility of business and attitudes towards CSR implementation effects differed based on industry, age, gender, position, company size; if any, and to explore what these differences are.

- To explore the managers' motivation and reasons for businesses solving/ engaging in social problems or implementing social programs in Chinese SOEs in South Africa.

- To explore the factors determining Chinese and South African managers' perceptions of the responsibility of business and attitudes towards CSR in Chinese SOEs in South Africa.

1.4 Potential Value of the Study

This study presents a more detailed, follow-up comparison of CSR attitudes between the Chinese and South African managers following the author's honours dissertation in 2010 titled "*Corporate social responsibility in Chinese state-owned enterprises in the mining industry in South Africa: An empirical study of managerial attitudes*". It will replicate the study on a larger and more representative scale, focusing on a wider range of Chinese state-owned enterprises instead of solely Chinese state-owned mining enterprises in South Africa. More companies participated in the study; this increased the sample size and made the research more applicable and valuable.

The results of this study will highlight different managerial attitudes towards CSR between managers of different nationalities, ages, genders and positions, it is helpful in detecting conflicts in attitudes within a company which corporations must avoid or remedy in order to implement social programs effectively (Ostlund, 1974).

The finding will also examine whether the managers' perceptions and attitudes towards CSR differed based on various industries and company sizes, and will highlight what these differences are. This will help governments formulate relative policy and strategy and give guidance to enterprises according to different situations in different industries and company sizes, which will enhance the development and support of CSR.

Businesses tend to have a natural tendency to pursue profits single-mindedly, thus there is a need for businesses to enhance the level of CSR program participation through means of exploring the motivating to implement CSR by this research. This is especially applicable for Chinese enterprises in South Africa.

This study will illustrate the main factors influencing managers' attitudes towards CSR; it can provide significant guidance to what efforts can be made to shape and instil CSR values to younger generations, which can help obtain more favourable attitudes towards CSR and provide further support to CSR initiatives from future managers.

Another benefit of this study is that it also can help those who do business with South African and Chinese managers, especially the management that work for Chinese SOEs in South Africa by understanding managers' behaviour towards CSR as well as cultural differences through their specific attitudes towards CSR.

1.5 Structure and Chapter Outlines

This first chapter has given a brief introduction of this study: why and how this study has been carried out; the background, problem statement, main research question, general and specific research objectives and, finally, the potential value of this study. The remaining chapters of this paper proceeds as follows.

Chapter 2: Literature Review and Theoretical Background

The literature review will analyse key literature in the field of CSR. The aim of this chapter is to establish the theoretical framework for this paper by combining current literature in the field of CSR.

Chapter 3: Research Methodology

In this chapter, the research methodology will be introduced. There will be a clear description of how this study has been conducted, including different research methods and why these methods are used, validity and reliability of data and translation, ethical considerations, the schedules of this research as well as the limitations of the research.

Chapter 4: Presentation and Discussion of Findings

Chapter 4 aims to explore whether the managers' perceptions of responsibility of business and their attitudes towards CSR implementation effects are different based on nationality, industry, age, gender, position, company size and further to ascertain what exactly these differences are. It also explores the factors influencing Chinese and South African managers' attitudes towards CSR in Chinese SOEs in South Africa.

Chapter 5: Conclusions

The main findings, the implications and limitations of the study as well as suggestions for the future research will be summarised in this chapter.

Chapter 2: Literature Review and Theoretical Background

2.1 Introduction

This chapter provides a review of the literature and a theoretical background relevant to the concepts of corporate social responsibility (CSR), background of CSR in Chinese SOEs, China and South Africa's political and economic relations, driving forces of China's involvement in Africa, cultural differences between South Africa and China and previous cross-cultural studies on CSR. This chapter will begin by analysing the concept of origin and history of the CSR theory.

2.2 The Concept of Corporate Social Responsibility

2.2.1 The Origin and Historical Development of Corporate Social Responsibility

Adam Smith's concept of the 'invisible hand' was the major starting point in the concept of business responsibility (Carroll & Buchholtz, 2000). The classical view held that a society could best determine its needs and wants through the marketplace (Carroll & Buchholtz, 2000). Enterprises meet the demands of the market through supplying goods that society needs, which results in companies earning a profit and society having its needs met. Thus, the "invisible hand" of the market transforms self-interest into societal interest (Carroll & Buchholtz, 2000).

Despite some references being old, they are still valid; they help to understand the origin and historical development of CSR. The concept of corporate social responsibility was first broached by Oliver Sheldon in his book "*The Philosophy of Management*" in 1923. Sheldon's basic philosophy was 'service to the community'. He argued that CSR includes ethical factors and that enterprises should take social responsibility for the stakeholders in the process of pursuing shareholders' interests. The concept of stakeholders was discussed in detail by Freeman (1984) who defined the stakeholder as 'any individual or group who can affect, or is affected by the achievement of the firm's objectives. This defined stakeholder as including amongst others: shareholders, employees, customers, suppliers, local communities and the general public.

In the early 1930s, Merrick Dodd (1932) from Harvard Law School and Adolf Berle (1931) from Columbia Law School debated the question, "*For whom are corporate managers trustees*"? (Von Stange, 1994). Berle (1931) advocated that business corporations exist for the sole purpose of making profits for their shareholders. He substantiated his claim by declaring that we are an individualistic society and that our current societal structure can be maintained only through the 'vigorous protection of private property'. However, Dodd (1932) responded sharply to Berle's viewpoints and pointed out that corporations served as a social service as well as a profit-making function (Berle, 1931; Dodd, 1932). More scholars joined their debate thus furthering the development of the study of CSR during this period.

CSR has developed since the 1950s when literature focused on the responsibility of the businessman (Bowen, 1953). Howard Rothman Bowen (1953) advanced the first definition of social responsibility in his book "*Social Responsibilities of the Businessman*" in 1953. He presented the definition of social responsibilities of businessmen in the book: "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" (Bowen, 1953: 6). The book has been considered as the first to theorize the relationship between corporations and society; thus Bowen is thought to be the father of CSR (Carroll 1979; Preston 1975; Wartick and Cochran 1985).

Since then, the social responsibility concept has been developed and has become increasingly important. A great breakthrough in conceptual development came in the 1970s when, in 1976, Milton Friedman, a Nobel Prize laureate in economics, stated that the self isolation of managers and the differences between the employer and the employee led to a reduction in the wealth of the shareholders and further suggested that managers use CSR for their professional career development.

In 1970 Walton talked about the relationship between enterprise and society, mentioning that these had to be found both in the top spirit of managers and in the groups having the same goal as the enterprise. In his book "*Strategic Management: A Stakeholder Approach*" from 1984, R. Edward Freeman noted that managers had to adjust their policies in order to meet not only the expectations of the shareholders, but also the requirements of their employees and suppliers. Donaldson and Davis (1994) talked about the moral aspect of CSR. They considered that managers should only do what was ethical, without taking into consideration the way in which the ethical decisions affected the performance of the enterprise. The same standpoint was also approached by Donaldson and Preston (1995), who pointed out the moral and ethical aspects of the shareholder theory.

In 1979, Carroll argued that CSR was composed of economic, legal, ethical and discretionary (philanthropic) responsibilities. Furthermore, building on Carroll's work, Maignan, Ferrell and Hult (1999) developed an instrument to measure CSR practices, which conceptualised another version of CSR. Maignan (1999:456) defined CSR as "the extent to which businesses assume the economic, legal, ethical and discretionary responsibilities imposed on them by their various stakeholders".

2.2.2 The Meanings of CSR

After introducing the origin and historical development of CSR, the meaning of CSR shall now be discussed. Since different enterprises have different sizes, types of products, resources and profitability; different understandings of CSR and, subsequently, different ways of performing CSR exist.

An early view of CSR, stated by Raymond Bauer, explains that ‘CSR is seriously considering the impact of the company’s actions on society’ (Keith, 1967).

Several years later, Davis and Blomstrom (1975: 39) also defined that “social responsibility is the obligation of decision-makers to take actions which protect and improve the welfare of society as a whole, along with their own interests.”

McGuire (1963) argued that CSR had been construed to suppose that a corporation not only had economic and legal obligations, but also assumed social responsibilities which extended beyond such obligations. Although this statement emphasizes the importance of economic objectives and legal obligations, it is still a broader conception of a firm’s responsibilities (Carroll & Buchholtz, 2000: 40).

Edwin Epstein (1987: 104) related CSR to the management’s growing concern with stakeholders and ethics: “CSR relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects upon pertinent corporate stakeholders”. The normative correctness of the products of corporate action has been the main focus of CSR (Epstein, 1987). This definition emphasizes the outcomes, products, or results of corporate actions for stakeholders, which are only implicit in the other definitions (Carroll & Buchholtz, 2000).

The World Business Council for Sustainable Development (WBCSD) defines CSR as ‘the commitment of business to contribute to sustainable economic development, working with employees, their families and the local communities’ (WBCSD, 2000: 2). Hence the fundamental idea of CSR is that business corporations have an obligation to work towards meeting the needs of a wider array of stakeholders (Clarkson, 1995).

The definition of CSR provided by Hopkins (2003:25) depicts that “treating the stakeholders of the firm ethically or in a responsible manner". This definition allows CSR to be seen both as an ethical stance and as a business strategy (Wan-Jan, 2006). It does not reject the notion that CSR should be aimed at enhancing profitability by serving the needs of the stakeholders; the firm surely stands more chance of gaining more rewards (Wan-Jan, 2006).

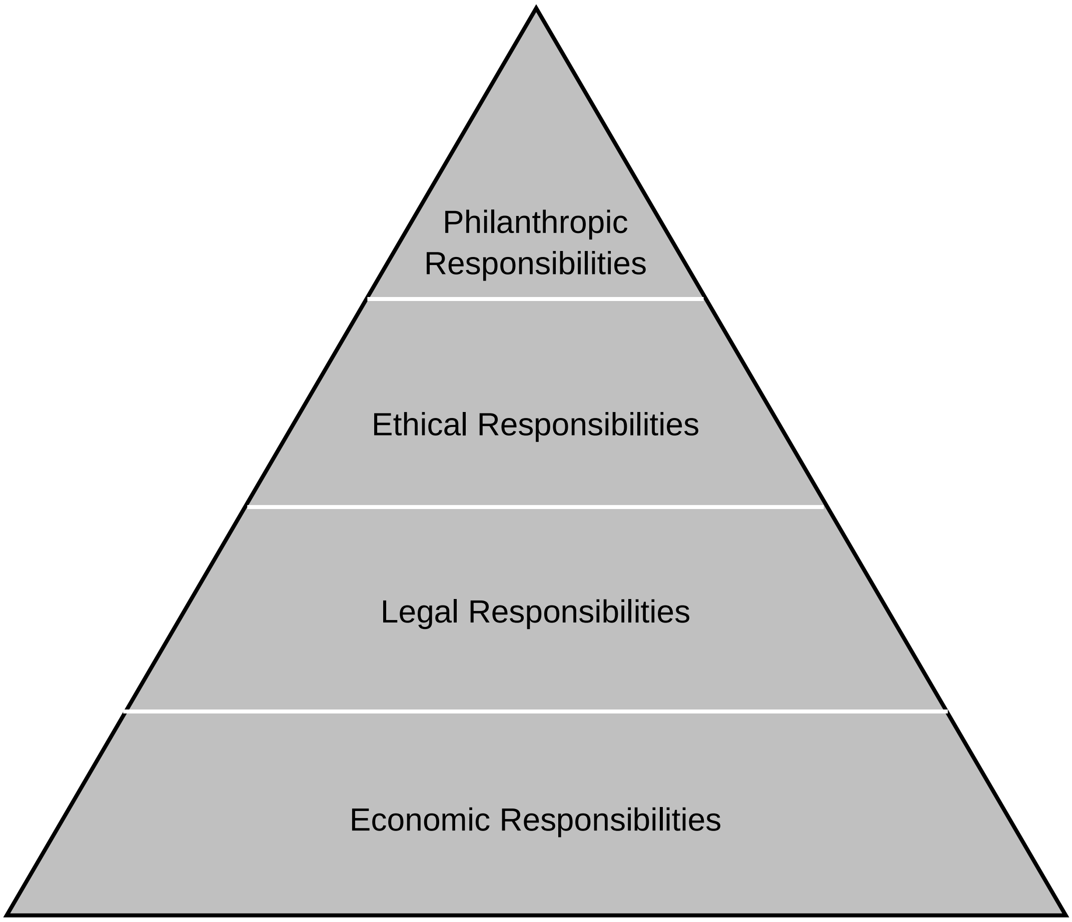
From all the definitions listed above, it is obvious that there lacks a universally agreed definition of CSR among scholars. However, a common consensus has been reached that CSR generally embodies a company's obligation to contribute to the well-being of society, besides making profits (Jones, 1980; Epstein, 1989; Kok, Wiele, McKenna & Brown, 2001). From a wider point of view, CSR includes both the responsibility for social problems themselves and social problems directly attributed to enterprises, such as pollution.

2.2.3 A Four- Part Definition of CSR

Archie Carroll's four-part definition, which is considered as the most popular definition of CSR in the literature and also is agreed by the author in this paper, will be presented in the following section.

Carroll's (1991) definition helps us to understand the four components and types of CSR. He pointed out that CSR comprises of economic, legal, ethical and discretionary (philanthropic) expectations that society has of organisations at a given point in time, which forms a pyramid of CSR.

Figure 2.1: The Pyramid of Corporate Social Responsibility



Source: Archie B. Carroll, "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organisational Stakeholders," Business Horizons (July-August 1991), 42. Copyright 1991 by the Foundation for the School of Business at Indiana University.

According to Carroll as showed in Figure 2.1 above, the first category, shown at the bottom of the pyramid, is economic profitability, which is the basic responsibility and method to ensure viability by providing stakeholders with a continuous flow of products and services.

Moving up the pyramid is legal compliance, which often represents minimum standards; thus, they do not completely protect stakeholder interests. The ethical and philanthropic dimensions of social performance address this shortfall.

The third area of ethical corporate behaviour entails the use of ethical principles, arguments, or rationale to guide policy and follow socially established moral standards. At this level, this is the obligation to do what is right, just, and fair; and to avoid or minimize harm to stakeholders (employees, consumers, the environment and others) (Carroll & Buchholtz, 2000: 46). This level presents a higher standard to enterprises compared to the legal responsibilities.

Finally, the philanthropic dimension focuses on helping other people through voluntary service and contributing to the well-being of society, which is at the top of the pyramid and represents the highest requirement (Carroll, 1979).

Carroll (2000: 46) summarizes that “the total social responsibility of business entails the concurrent fulfilment of the firm’s economic, legal, ethical and philanthropic responsibilities”. He expressed it as the following equation form:

$$\begin{bmatrix}\text{Economic}\\ \text{Responsibilities}\end{bmatrix} + \begin{bmatrix}\text{Legal}\\ \text{Responsibilities}\end{bmatrix} + \begin{bmatrix}\text{Ethical}\\ \text{Responsibilities}\end{bmatrix} + \begin{bmatrix}\text{Philanthropic}\\ \text{Responsibilities}\end{bmatrix} = \begin{bmatrix}\text{Total Corporate}\\ \text{Social Responsibility}\end{bmatrix}$$

This equation shows that “a socially responsible firm should strive to make a profit, obey the law, act ethically and provide charitable assistance in order to be a good corporate citizen” (Carroll, 1991: 46).

However, the concept of CSR in the empirical study studied in this paper emphasizes the notion of the responsibility of businesses operating in Chinese SOEs in South Africa to the South African society and community, obligation beyond that purely required by the law and economics ones. This means the paper will primarily focus on discussing the social responsibility beyond the economic and legal levels, which are ethical and philanthropic responsibility that a company can decide whether to involve the social activities that are not mandated or not.

2.3 Corporate Social Responsibility in Chinese State-Owned Enterprises

2.3.1 Definition and Background of Chinese State-Owned Enterprises

In order to better understand the special issues, particularly in Chinese SOEs, which are different from other forms of enterprises, it is helpful to have some background on Chinese SOEs.

Under the Law of People's Republic of China, the term Chinese SOEs refers to Chinese companies whose assets are owned by the state, in which the State Council and the local people's governments perform the contributor's duties and enjoy the owner's rights and interests on behalf of the state (State Council, 2003). Chinese state-owned assets are supervised and managed by the State-owned Assets Supervision and Administration Commission of the State Council. State-owned enterprises in the People's Republic of China have been in existence since the Communists assumed political leadership of the country (Wang, Zhao, Ning & Yu, 2009). These SOEs are officially owned by 'the whole people' (Chiu, Hui & Lai, 2007). The Communist Party Committee is at the apex of the governance structure of an SOE (Wang et al., 2009).

Chinese SOEs control more than half the total industrial assets in China and tend to be much large in size than non-SOE firms (Xu 2010). Some of the Chinese SOEs in South Africa tend to work in partnership with the local South African company and the local South African companies prefer Chinese SOEs compare to private companies.

The concept of CSR, when discussed in the Chinese communist setting, is easily confused with the idea of Chinese SOEs as social services and benefit-providers in the traditional Chinese communist economy (Lin, 2010).

Historically, prior to economic reform, China’s SOEs were not only production units but also social services centres (Lin, 2010). Unlike private firms, Chinese SOEs perform the function of a ‘small society’ and are burdened with most of China’s social welfare responsibilities, including guaranteeing employment and offering housing, health and medical services, education and pension (Wang et al., 2009). In addition to its main business, SOEs historically also extended its operation to educational institutions (e.g., kindergartens, elementary and high schools, and libraries), health care institutions (e.g., hospitals and sanatoriums), and many other facilities (e.g., restaurants, dormitories, barber shops, and entertainment clubs) for the benefit of employees and their families (Lin, 2010). These social service operations were structurally attached to and financially reliant on the SOEs (Lin, 2010).

SOEs have traditionally managed the nation’s infrastructure, energy, transportation and telecommunications services (Wang et al., 2009). Since these services account for 35-40% of China’s gross national product and generate 60% of all state revenue, Chinese SOEs must now learn to compete in the global marketplace if China is to continue its economic growth and development (Wang et al., 2009).

Starting in the early 1990s, as the government could no longer afford the inefficiencies and losses financed explicitly through the banking or budgetary systems (Wang et al., 2009), the central government began to reform its SOEs by listing some large ones and selling off certain smaller ones (Ralston, Tong, Terpstra, Wang & Egri, 2006). The remaining SOEs are mainly mega-firms in strategically significant sectors, such as financial institutions (banking), automobile and mining industries, telecommunications and petrochemicals. At that time, the most significant aspect of China’s economic reform was to transform the state-owned enterprises into independent legal entities which are responsible for their own profits and losses, that is separating government from enterprises and promoting a ‘small government, big society’ (Wang et al., 2009). The Chinese government has channelled efforts into separating the social services operations from the main business of the SOEs and the Chinese SOEs are restructured as modern companies focusing on their main business only (Lin, 2010). One of the most crucial reforms was that social services operations were cut off from the reformed corporations. For example, elementary and high schools have been handed over from Chinese SOEs to governments; hospitals have been structured as independent legal entities; restaurants and entertainment clubs have been formed as independent business organizations (Lin, 2010).

Removing the social services operations from the Chinese SOEs, however, does not mean the reformed SOEs undertake no social responsibilities (Lin, 2010). The essence of separating the social service operations from the main business operation is to make the SOEs specialized in their core business rather than burdening them too much. The reformed corporations are still required to provide health care and make employment commitments to their employees, for example, through buying health insurance, rather than through setting up hospitals within the corporations; through signing employment contracts, rather than one life employment commitment (Lin, 2010). On the contrary, Chinese SOEs developed much faster after the reform. More profit meant more ability to take social responsibility. As the cake became bigger, the proportion of social responsibility rose

2.3.2 Corporate Social Responsibility in Chinese State-owned Enterprises

In 2008, the State-owned Assets Supervision and Administration Commission of the State Council (SASAC) released the *Guide Opinion on the Social Responsibility Implementation for the State-Owned Enterprises Controlled by the Central Government* (State Council, 2008). This *Guide Opinion* is an important legal document explaining the Chinese central government’s attitudes towards CSR. Currently there are around 150 state-owned enterprises directly under the rein of the central government, including the main investigated enterprises of Sinosteel and Minmetals in this paper, and thus they subject to the *Guide Opinion*.

The *Guide Opinion* considers the fundamental principles in the implementation of CSR. It expects the SOEs to become 'leading examples' for all Chinese companies. The SOEs should "integrate CSR into corporate reforms," "adapt CSR measures compatible with conditions at the national and organizational level" and implement them "step by step" (State Council, 2008: 2).

The *Guide Opinion* also sets forth the major contents of CSR for the Chinese SOEs, which are consistent with Carroll's model of "Pyramid of CSR". The major contents of the *Guide Opinion* include eight broad topics for Chinese SOEs as follows:

(1) Law complicity and honest business conduct is what the *Guide Opinion* emphasizes firstly; (2) Chinese SOEs must continually increase profitability: that is the basis of enterprise survival and development as well as,fundamentally ensuring CSR implementation; (3) it is necessary for Chinese SOEs to improve product and service quality, which is considered one of the essential requirements of business success and the most direct expression of the corporate image; (4) Chinese SOEs must upgrade resource efficiency and environmental protection; (5) it is necessary for Chinese SOEs to improve innovation and technology; (6) to assure production safety is an important prerequisite to engage in production and management activities; (7) to protect employees' legal rights and interests. This includes improving working conditions and benefits; supplying necessary training; and, promoting the full development of employees; and (8) Chinese SOEs need to actively engage in charity (State Council, 2008). These are ethical requirements of corporate citizens from Chinese government.

In October 2007, Sinosteel Corporation, on behalf of Sinosteel South Africa, Tubatse Chrome Minerals and ASA Metals as a whole released the *Sinosteel Sustainability*

Africa Report (CNFEOL, 2008). This was the first Chinese company to publish a report on sustainable development in Africa, as well as the first one to state the *Guide Opinion* as the basis for the sustainable development report (CNFEOL, 2008). It not only seeks to improve China's international image, but could also be a significant start to demonstrate the implementation of CSR to other overseas Chinese enterprises (CNFEOL, 2008).

2.4 China and South Africa's Relations

2.4.1 Historical Background to Sino-South Africa Political and Economic Relations

Nowadays, the cooperation between large developing countries has been increasingly strengthened, which plays an evident role in the development of the global economy and political situation. China has become the largest developing country in terms of outbound foreign direct investment (FDI) since 2008 (Yao and Li, 2011); South Africa is the most developed country with the strongest political, economic and military power in Africa. Although China and South Africa have different historical development and political systems, they share certain common concerns and requests as developing countries. China and South Africa have established formal diplomatic relations since 1st January 1998. Thereafter the bilateral relations with China have developed rapidly in ways such as political engagement, economic ties, social and cultural exchanges. In 2000, Chinese President Jiang Zemin paid a visit to South Africa and the two national presidents signed the "Pretoria Declaration" that provided a framework for closer cooperation. In 2001, the South African President Mbeki visited China thus bringing a new stage in bilateral, friendly cooperation between the two countries. In 2007, Chinese President Hu Jintao started a visit to eight African countries including South Africa. In 2010 and 2011, as the Sino-South Africa relations expanded significantly, a number of high level official visits and exchanges (e.g.

South African President Jacob Zuma, South African Vice President Motlanthe, Chinese Vice President Xi Jinping, China's top legislator Wu Bangguo and CPPCC Chairman Jia Qinglin) between South Africa and China and several economic agreement have be signed.

China is South Africa's largest bilateral trading partner, sources of import and export destination in the world, while South Africa is China's largest African trading partner. According to the Chinese Ministry of Commerce, bilateral trade reached $25.65 billion in 2010, up 59.5 percent from the previous year. From January to June in 2011, it reached $32.59 billion, up 88 percent over the same period last year. China exports $9.67 billion to South Africa - an increase of 24.8 percent, while imported $22.92 billion from South African, up 139 percent over the same period. According to the Chinese Ministry of Commerce, Chinese exports to Africa, which comprised mainly electronics, high-tech goods, textile and machinery; while South Africa's exports to China include raw materials such as coal, iron, chromium, manganese, diamonds and gold, as well as other manufacturing. Overall, there is a steady and rapid growth of bilateral trade between China and South Africa. South Africa's export growth to China is much higher than the increase in imports from China, which shows a good development state of bilateral trade.

China also campaigned for South Africa to join the four-member BRIC grouping (Brazil, Russia, India and China) (Skak, 2011; Mashabane, 2013), which is widely recognised as the fastest-growing emerging economies and which are becoming increasingly important in the global economy over the long term. China and South Africa have strengthened communication and increased cooperation to deepen strategic partnerships in the political, economic and international arena (Antkiewicz and Whalley, 2005; Mashabane, 2013).

2.4.2 Driving Forces of China's involvement in Africa

Literature suggests that the driving forces of China's involvement in Africa are primarily: the demands of China's rapidly growing economy (Mooney, 2005); China's growing demand for raw materials and energy resources (Shelton, 2001; Alden, 2005); Africa's market potential for China's manufactured products (Van der Wath, 2004; Muekalia, 2004) whereas South Africa is a gateway to Africa for taping Africa's potential; garnering diplomatic support from African countries for its policies in the international area as Africa's important role in "one-country, one vote" arrangements (Taylor, 2004; Giry, 2004).

There are different arguments and opinions regarding the implications of China's involvement in Africa. For some, China's involvement provides opportunities for Africa' growth and development and benefits the economies of African countries and economies by increasing trade with China (Van der Wath, 2004 and Draper, 2006) and transferring skills and technology to Africans (Alden, 2005: 6). However, others see it in a different way. They purport that China's involvement in the African continent presents threats; China's economic involvement in the African continent may have negative effects on the labour market such as exacerbating unemployment (Draper, 2006) as the flux of Chinese manufactured goods into African markets has sometimes resulted the closure of local retailers and manufacturers.

However, the African governments are more than willing to embrace China (Botha, 2006). China's foreign policy towards Africa is based on the principle of non-interference of one state in the internal affairs of another state and of respect for state sovereignty. This policy appeals to African elites as African governments are happy to do business with China, since its unattached to political ties and provides them with a source of regime security (Alden, 2005). African governments are attracted to China rather than the West as a developmental partner. The reason is that the West which attaches strict conditions to loans which are eroding traditional sources of regime security (Reno, 2001) while Chinese aid directly benefits elite, which is usually aimed at poverty reduction (Tull, 2006:467).

It is therefore contended that China's engagement with South African is a double-edged sword that presents both opportunities for its growth and development as well as uncertain side-effects. Like other countries, China seeks to promote its own interests in dealings with African countries. Based on mutual needs and benefits, their mutual interdependence has increased (Burke, Naidu and Nepgen, 2008) and the relationship between South Africa and China have become even stronger and are expected to grow even further in the future (Beeson, Soko and Yong, 2011).

2.5 Cultural differences between South Africa and China

2.5.1 Hofstede and Trompenaars's Cultural Dimensions Theory

Owing to the appearance of increasingly multinational enterprises and the expanding of companies overseas, business environments have become more multicultural (Burton, Farh & Hegarty, 2000). Culture is the fundamental system of meanings shared by members of a specific society (Hoecklin, 1995). In order to understand organisations with mixed South African and Chinese culture, it's necessary to understand the widely-recognised cultural theory of researchers Hofstede (1983) and Trompenaars (1992). They have reported marked differences among countries based on several dimensions and their theories have been widely used in many studies (e.g. Christie, Kwon, Stoeberl and Baumhart, 2003; Moon and Franke, 2000; Barkema and Vermeulen, 1997; Schuler and Rogovsky, 1998).

Hofstede (1980, 1984, 1985, 1991, 2001) has categorised the cultural differences into five dimensions: (1) Individualism/collectivism - the degree to which a person is more self-concerned the group to which one belongs. In an individualistic environment, people are motivated by self-interest and the achievement of personal goals. (2) Power distance - the extent to which people accept the level of hierarchy or unequal distribution of power in an organisation and society. Large power distance denotes that power positions are vertically stratified and small power distance denotes that power positions are horizontally stratified. The higher the power distance, the greater the obedience to authority at all managerial levels (Hofstede and Bond 1984). (3) Uncertainty avoidance, the level to which people tolerate ambiguity, uncertainty or risks. In a high uncertainty culture, an organisation or society tends to build more rules and standards to avoid uncertainty. (4) Masculinity/femininity - the degree to which people value work goals (aggressive) versus personal goals (nurturing). Masculine cultures are aggressive, prefer competition and focused on the material success and conversely feminine counterparts are tender, caring and concerned with the good relationships of the group (Hofstede, 2001). And, (5) Hofstede added long-term and short-term orientations as the fifth dimension of cultural values (Hofstede and Hofstede, 2005). It was found among students in 23 countries around the world, using a questionnaire designed by Chinese scholars (The Chinese Culture Connection, 1987). Long term orientation culture emphasises on the future-oriented values of thrift and perseverance while short-term orientation culture represents past-and present-oriented.

Another cultural analysis by a Dutch researcher, Fons Trompenaars (1994), has conducted a more recent study obtained data from 15,000 managers from 28 countries. Trompenaars (1994) has also developed a framework of the culture theory of a nation including five cultural dimensions. (1) Universalism vs. particularism, in a universalistic culture, rules and truths can be precisely identified and should be applied everywhere and to every one without exception (U.S., Austria, Germany). In a particularistic culture, people give attention to personal relationships and treat family, friends and acquaintances superior to the general rules and people unknown (China, Russia, Venezuela) (Luthans, Marsnik and Luthans, 1997). (2) Individualism vs. collectivism, whether people regard themselves primarily as individuals or as part of a group, which is very similar to G. Hofstede’s dimension. In individualistic cultures, people place individual interests above those of the community. In a collective/communitarian culture, the interests of the community are superior to those of the individuals (Gaal, Szabo and Kovacs, 2008). (3) Neutral vs. affective, the extent of the manifestation of feelings and affective expression. People of a neutral culture abstain from expressing their feelings in public (Japan, UK, Singapore) and they think that the open expression of feelings is not decent and bad self-control. Individuals in an emotional culture tend to express their feelings spontaneously and they considered it natural (Mexico, Netherlands, Switzerland, China) (Gaal, Szabo and Kovacs, 2008). (4) Specific vs. diffuse, whether interpersonal involvement connects the different areas of life (diffuse) or only a specific area of life (specific). In a specific culture, work tends to be more separate from private life (Australia, US, UK, Switzerland). In a diffuse culture, work and private life are closely linked (Hoeeklin, 1995). China is said to be the most diffuse country of all (Trompenaars, 1993) measured. The Chinese prefer to make friends with or get to know the potential business partners before business starts. Finally, (5) Achievement vs. ascription, personal status. whether personal status based on what the individual has attained/achieved (Austria, U.S., Mexico, Germany) or based on the individual's descent, sex, age and so on (Venezuela, China, Russia) (Gaal, Szabo and Kovacs, 2008).

2.5.2 South Africa and China's Cultural Differences on Hofstede's Cultural Dimensions

Table 2.1 provides a comparison between South Africa and Chinese on Hofstede's Cultural Dimensions. The table has shown that South Africa and China demonstrate similar scores on the masculinity/femininity and uncertainty avoidance index but extremely big differences in power distance and individualism/collectivism.

Table 2.1: Comparison of South African and Chinese Index Scores on Hofstede's Cultural Dimensions

	Power distance	Individualism	Masculinity	Uncertainty Avoidance	Long-term Orientation
South Africa[1]	49	65	63	49	n.a.
China[2]	80	20	66	30	118
World Average[2]	55	43	50	64	45

Note: n.a. = the score of South Africa's long-term orientation was not available.

[1]Source: United Nations Development Report 2006, Geert Hofstede.com 2008

[2]Source: Hofstede and Hofstede 2005, www.geert-hofstede.com

As can be seen in Hofstede's category scores, the score of 20 for Chinese respondents scored very low in Hofstede's Individualism index (more concerned with the group one belongs), when compared to 65 scored by their South African counterparts. The world average lies inbetween. China is considered a highly-collective culture while South Africa is considered moderately individualistic culture. It demonstrates that Communist ideology has contributed to the collective nature of China while the moderately individualistic South African culture is presumably affected by the colonized history.

Furthermore, China demonstrates a high scores (80) on the power distance index (more acceptance of hierarchies), while South Africa scores fairly low (49). The world average lies inbetween. China is considered a large power distance culture; South Africa is considered moderate power distance culture (Hofstede, 1997). In Chinese culture, it is natural that superiors have strong power to ask their subordinates to follow their instruction. On one hand, it can make the work efficient. On the other side, it might not good for the good relationship between employees and the management. In South Africa culture, the power relationship between the superiors and subordinates is more equal.

China is considered to have a relatively low (30) uncertainty avoidance culture, while South Africa is considered moderate (49) on this dimension (Hofstede, 1997). Chinese culture can tolerate a range of uncertainty and allow ambiguity in a broader way than South African culture. It means Chinese individuals have greater acceptance of new challenges and willingness to take greater risk than South African counterparts. Chinese society usually doesn’t work with strict laws and rules but relies more on the subjective judgement.

Chinese respondents reported a slightly higher level of masculinity than South African respondents with 66 and 63, respectively. China and South Africa are both considered moderately masculine cultures (more concerned with work goals and aggressive), which is slightly higher than world average of 50.

As with Hofstede’s Chinese respondents, one of the most characteristic features of China is the very high long-term orientation. In fact, China has the highest long-term orientation value of all the countries Hofstede (2005) measured, which, in turn, is much higher than the world average. It has contributed to the Chinese tradition and reflected in long-term planning in business goal (Gannon, 2001).

According to Trompenaars’s cultural dimensions, there are still some cultural differences between China and South Africa. Chinese culture is more traditional while the national culture of South Africa is more diverse. For example, Trompenaars found China to be low on universalism, but relatively high on particularism (Luthans, Marsnik and Luthans, 1997). This means that Chinese people value personal relationships and treat family, friends and acquaintances superior to the general rules and people unknown. However, English and Afrikaans South Africans as well as Zulus tend to be high on universalism, while the Xhosa and Tswana South Africans are high on particularism (Marta, Singhapakdi and Higgs-Kleyn, 2001). Futhermore, Trompenaars found Chinese is moderately affective (emotions publicly displayed), very diffuse (work and private life are closely linked), and high on ascription (age, class determines one's status). Yet, there are no notable differences between Black and White South Africans on a “specific-diffuse dimension.” Specifically, they note some “diffuse” features that tend to characterize Black South African groups, such as “a very direct way of relating, and attaching great interest to principles and a consistent moral stand” (Trompenaars and Hampden-Turner, 1998).

2.5.3 Implications of the Cultural Differences

According Hofstede and Trompenaars’s culture dimensions, it showed large cultural differences between South African and Chinese respondents. In a study examining the cultural antecedents of CSR values across 15 countries, Waldman et al. (2006) found that the primary predictors of differences in CSR values were these two dimensions: individualism/collectivism and power distance. As the large differences between Chinese and South African culture on individualism/collectivism and power distance detected, there should differences in CSR values between Chinese and South African managers in this research. Singhapakdi, Karande, Rao and Vitell (2001) demonstrated that collectivism would lead to less concern for ethics and social responsibility due to a greater concern for protecting the interests of stakeholders. Additionally, it is a more masculine-oriented culture; their people are normally more concerned about finance aspects of CSR than their community. Therefore, due to Chinese culture being more collective, higher power distance, more masculine and lower uncertainty avoidance than South Africa as explained earlier, we would expect South African managers to have perhaps more favourable attitudes towards CSR.

2.6 Previous Cross-cultural Studies on Corporate Social Responsibility

Few studies have attempted to compare the perceptions and attitudes towards CSR across cultures and most cross-cultural studies in the business and society field have concentrated on ethicality (Burton, Farh & Hegarty, 2000). A great deal has been written regarding potential differences in business ethics and CSR attitudes between Western nations and other countries (Shafer, Fukukawa and Lee, 2007), especially CSR has been investigated mostly in the U.S., very few studies have compared African and Asian countries like South Africa and China.

Christopher Orpen (1987) examined the United States and South African managers' attitudes towards CSR and found that United States managers held significantly more favourable attitudes towards CSR. They suggested that this difference is due to the fact that the United Sates managers felt their society expected more corporate involvement in social responsibility activities than the South African counterparts (Orpen, 1987). This study is significant to the present study because it used Orpen's CSR instrument, the same one used in the present study.

In Burton, Farh and Hegarty's study (2000), they examined the orientation toward CSR of 165 United States and 157 Hong Kong undergraduate business students. This study found the different cultures place different focus on the various types of CSR. Specifically, it found that Hong Kong students weighted economic responsibilities higher and non-economic responsibilities (legal, ethical and discretionary responsibilities) less highly than U. S. counterparts.

A study by Ibrahim and Parsa (2005) found US and French's attitudes toward the four components of CSR (economic, legal, ethical and philanthropic) are significantly different. US managers tend to be more legally- and ethically-driven than their French counterparts. However, the French exhibited greater concern about the economic and philanthropic components of CSR. Another study by Furrer, Egri, Ralston and Danis (2010) investigated the attitudes toward social, economic, and environmental corporate responsibilities in 8 European countries. It found participants in Western European countries attributed significantly higher importance to social corporate responsibility (CR) and less importance to economic CR than those in Central and East European countries (Furrer et al., 2010). Furthermore, French participants attributed higher importance to social CR than did participants in Lithuania, the Czech Republic, and Russia. Within each country, environmental CR is perceived as most important in both CEE and Western European countries.

The results of a study conducted by Smith, Singal and Lamb (2007) support the assertion that corporate social orientation (CSO) varies across US individualistic and Japan collectivistic cultures. Statistically significant differences were found between US and Japanese respondents on all four CSO dimensions and in the relative ratings allocated to the four dimensions (economic, legal, ethical and discretionary expectations). While significantly higher priority was given to the economic and legal components of CSO by the US respondents, Japanese respondents place higher importance on a corporation's ethical and discretionary responsibilities than do US respondents.

Ramasamy and Ting (2004) compared employees' perception of CSR awareness levels in local organisations operating in Malaysia and Singapore. They found that a low level of awareness in both countries, although Singaporean companies tend to exhibit a relatively higher level of awareness.

The major finding of Quazi's study in 1997 is that managerial attitudes towards issues of social responsibility are generally favourable in both Australia and Bangladesh CEOs surveyed; they generally agree in principle that businesses should be socially responsible. The finding indicates that perhaps because societal pressure on business is being universalised, managerial attitudes towards CSR are becoming favourable, irrespective of the stages of economic development of the countries or business culture within which the managers operate (Quazi, 1997).

In Khan and Atkinson's study conducted in 1987, strong similarities were demonstrated between the attitudes as perceived by the Indian managers compared to those perceived by the British managers on issues concerning social responsibility (e.g. level of corporate activity perceived, use of legislation and codes of practice for implementing social responsibility, specific policy statements on social responsibility).

2.7 Previous Studies on Personal Factors Influence Attitudes towards Corporate Social Responsibility

In examining the determinants of the Hong Kong business executives' attitudes towards CSR, Gilles and Leinbach (1983) found that Hong Kong respondents tend to point to the influence of family training and upbringing and traditional beliefs and customs as primary factors, and then followed by the item of common practices within industry which ranked third. They also judged that conduct of peers, religion and conduct of superiors are the least influential factors in determining attitudes towards CSR.

Abdul and Abdullah (1991) examined the most influential factor determining the attitude of managers in Malaysian companies towards CSR was family upbringing, followed by religion. The conduct of superiors and school/university training was ranked third, followed by traditional beliefs and customs. The common practices in industry and conduct of peers were the least influential factors in determining attitudes towards CSR.

Abdul and Ibrahim (2002) judged that family upbringing was rated as the most important factor determining Malaysian managers and executives' attitudes towards CSR. The traditional beliefs and customs were ranked second, followed by the common practices in the industry. School or university training, conduct of superiors and conduct of peers were ranked least influential.

2.8 Limitations of Existing Literature

Although the extensive literature on CSR has offered a useful framework and tool-sets to facilitate CSR understanding, there is a lack of literature that attempts to discuss CSR of Chinese SOEs in other countries overseas.

There is little research which has directly compared the attitudes of managers with different nationality towards CSR in the same multinational companies. Specifically, there is no research that has directly compared Chinese and South African managers' attitudes towards CSR. The present study, which compares the social responsibility attitudes of Chinese and South African managers in Chinese SOEs in South Africa, is a new attempt to remedy this deficiency.

2.9 Summary of Literature Review

The literature review has evaluated a number of concepts, debates and arguments that are found in literature on managers' attitudes towards CSR. The chapter also discussed the theoretical background supporting the presented themes. In this chapter reviewing literature pertinent to managers' attitudes towards CSR, the author has looked at the concepts of CSR, background to CSR in Chinese SOEs, China and South Africa's political and economic relations, the driving forces behind China's involvement in Africa, cultural differences between South Africa and China, previous cross-cultural studies on CSR and previous studies on personal factors influencing attitude towards CSR.

China is South Africa's largest bilateral import and export trading partner, while South Africa is China's largest African trading partner. Based on mutual needs and benefits, China and South Africa's mutual interdependence has increased (Burke, Naidu and

Nepgen, 2008) and the relationship between the two has become even stronger and is expected to develop further (Beeson, Soko and Yong, 2011). Further, As Chinese multinational enterprises expand, increasing attention is being paid to CSR in Chinese businesses overseas. Since Chinese state-owned enterprises have more social resources, they are expected to take on more social responsibility and lead Chinese private companies in CSR to shape a good image in South Africa. There is an important significance for Chinese SOEs' long-term sustainability in South Africa in studying CSR.

The study of Chinese and South African managers' attitudes has become increasingly important. Few studies have attempted to compare the perceptions and attitudes towards CSR across cultures and most cross-cultural studies in the business and society field have concentrated on ethicality (Burton, Farh & Hegarty, 2000). A great deal has been written regarding potential differences in business ethics and CSR attitudes between western nations and other countries (Shafer, Fukukawa and Lee, 2007), especially CSR has been investigated mostly in the U.S., very few studies have compared African and Asian countries like South Africa and China. The present study is a fresh attempt to remedy this deficiency.

The literature review has revealed considerable differences between Chinese and South African managers on Hofstede's Cultural Dimensions, especially with regards to power distance and individualism/collectivism. Singhapakdi et al. (2001) demonstrated that collectivism would lead to less concern for ethics and social responsibility due to a greater concern for protecting the interests of stakeholders. Furthermore, in a more masculine-oriented culture, people are normally more concerned about the financial aspects of CSR than their community. Therefore, given that Chinese culture is more collective, has a higher power distance, is more masculine and possesses lower uncertainty avoidance than does South Africa, it's possible to infer that South African managers perhaps have more favourable attitudes towards CSR than do their Chinese counterparts. As a preliminary study, no specific hypotheses were pre-formulated. The general hypothesis in the present study is that South African managers hold more favourable attitudes towards CSR than Chinese counterparts.

Chapter 3: Research Methodology

3.1 Introduction

This chapter outlines the research methodology used in this study, including the research sample, overall research design of the study, specific data collection methods used, data analysis methods, validity and the reliability of data and, finally, any ethical considerations.

3.2 Research Design

A descriptive, triangulated research design was selected for this particular study, with the research participants comprising 196 managers from 45 different Chinese SOEs in South Africa. A structured questionnaire was developed based on previous studies (Van Over and Barone, 1976; Ostlund, 1977; Davis, 1973; Coldwell, 2001; Gilles and Leinbach, 1983; Christie et al., 2003). Triangulated research, using both qualitative and quantitative methods, comprises a five-point and ten-point Likert-type scale questionnaire as well as in-depth, recorded interviews with managers from Chinese SOEs in South Africa; this focus will be on managers' perceptions of responsibility of business and their attitudes towards CSR. Furthermore, plenty of relevant secondary data regarding CSR supporting the research is available.

3.3 Population and Study Sample

The population of this study consisted of all the Chinese SOEs in South Africa, sourced and compiled from lists of Chinese SOEs obtained from the Commercial Counsellor's Office of the Embassy of the PRC in South Africa, Consulate-General of the People's Republic of China in Johannesburg as well as South Africa China

Economic and Trade Association, comprising 48 enterprises in total. However, a few companies may have been omitted given that that some of the SOEs might not have been registered in the embassy, consulate or association. Chinese SOEs in South Africa are classified as wholly-owned and joint venture enterprises. After investigation it was found that more than 80% of the Chinese SOEs in South Africa have less than 20 managers. An estimated study population - the number of managers in Chinese SOEs in South Africa - is represented in Table 3.1. Since the total number of companies was not large enough to draw a representative sample, an effort was made to the sample size such that the whole population was surveyed in the quantitative study. These multinational enterprises lead to a more complicated situation; both South African and Chinese managers' perspectives have been analysed.

Table 3.1: Estimated Study Population – Managers in Chinese SOEs in South Africa

Participants	Senior Manager	Middle Manager	Junior Manager	Total
South African	36	58	58	152
Chinese	57	66	75	198
Total	93	124	133	350

3.4 Sampling of the Questionnaire and Interview

During the interview process, multistage sampling was used to select interviewee candidates in order to prevent bias in selection (Galpin, 2010). The researcher took a random sample of 12 companies from the population list (i.e., the total 48 Chinese SOEs in SA), and then randomly selected 1-4 managers (mainly senior and middle managers) from each selected company. The number of managers from each selected company depended on how many volunteers were willing to participate in interview. A total of 24 participants, including 12 Chinese and 12 South African managers respectively were interviewed. A list of companies and the number of interviewed respondents is represented in Appendix 8. Telephone and email are used as a source to approach the interview respondents.

3.5 Data Collection Methods and Instruments

3.5.1 Data Collection Methods

Data collection plays an important role while conducting research (Ghauri & Grønhaugh, 2005). There are two sources of data as the basis for one's studies: primary and secondary data (Ghauri & Grønhaugh, 2005). In this thesis, as almost in every study, both primary and secondary data has been used. Secondary data was collected mainly from previous literature related to this topic on websites; and public data sources such as journals, government records and industry associations' records. The primary data was collected through both semi-structured interviews and open-ended questionnaires with managers as the process of data triangulation. For the qualitative method techniques, open-ended questions in face-to-face or mail interview were used. For the quantitative method, a five points Likert-type scale (1= "Strongly disagree"; 2= "Disagree"; 3= "Neutral"; 4= "Agree"; 5="Strongly agree") focusing on managers' perception of responsibility of business and their attitudes towards CSR as well as a ten-point scale from 1 (not at all) to 10 (completely) measuring factors influencing managers' attitudes towards CSR was utilized. As Yin (1994) points out, gathering information from multiple sources is necessary to address validity concerns; this use of multiple informants and data sources is imperative to obtain reliable and valid data.

3.5.2 Interviews

The interviews are regarded as the most commonly-used technique in qualitative research since it is a way of identifying how people think more openly and deeply (Kitchin & Tate, 2000). The use of in-depth interviews gave respondents the freedom to express their opinions, ideas and values. These interviews yielded rich descriptive data that was used when examining the respondents' perceptions and opinions of CSR. Four interview questions were designed to explore managers' attitudes towards the adoption of CSR, as well as the motives and reasons of adopting CSR and personal factors influence their attitudes towards CSR (See Appendix 2).

A purposive sampling method of respondents commanding higher positions was adopted to select respondents for interviewing. Studies have shown that, in order to obtain accurate information in face-to-face interviews, one must solicit the involvement of the senior managers such as the CEO because information obtained from managers can be normative in nature rather than in truth (Wang et al., 2009). Another reason is that considering senior managers have more stories about CSR within the companies and have a more powerful influence on CSR implementation as well as a better knowledge of CSR. Thus, at least one senior manager would be chosen from each company; senior managers such as general manager, CEO or managing director would be chosen as a priority.

Besides their managerial positions, the selection criteria for the interviewed respondents were also based on both their availability and willingness to participate in the interview process. Obtaining feedback from questionnaires and interview appointments was easy for some managers but extremely difficult for some others. Those senior managers who agreed to participate in the survey were also asked randomly if they would be willing to be interviewed and/or help arrange two senior managers or one senior and one middle manager in total including themselves to be interviewed.

In order to increase data quality, the face-to-face interview was the preferred method; the mail interview technique was a subsidiary method only and was implemented when the interviewees lived in a city which is geographically inconvenient. In this study, twenty-four managers in total were interviewed within Chinese SOEs in South Africa, twenty-two using face-to-face interviews and two interviews were conducted through email by sending interviewees a simple interview questionnaire. The interviewees had no prior knowledge of questions before the interview. The same interview questions were asked to all the respondents. Furthermore, in order to save time and avoid missing details of the information during interview, all the respondents' answers were recorded with prior permission.

3.6 Data Analysis Methods

Data analysis of the quantitative component of the study was conducted using version 4.2 (4.22.0.9238) of the statistics analysis system programme (SAS). In order to answer the research questions posed, the data analysis methods were utilized included:

- Cronbach's alpha was used within the model as the measure of internal consistency. A value of Cronbach's alpha greater than or equal to 0.7 was considered acceptable.

- Two-sample t-tests were used to examine the differences in South African and Chinese managers' perceptions of responsibility of business, their attitudes towards CSR implementation effect as well as total perceptions and expectations of CSR.

- A one-way analysis of variance (ANOVA) was used to analyse the differences in managers from different industries, positions and age groups on their perceptions of responsibility of business, the attitudes towards CSR implementation effect and their total perceptions and expectations of CSR.

- Kruskal-Wallis (nonparametric test) was used to examine the differences in managers from different industries on their perceptions of responsibility of business, attitudes towards CSR implementation effects and total perceptions and expectations of CSR.

- Summary statistics were used during data examination in order to summarize the respondents' characteristics. These included frequency and proportion of age, gender, nationality, position, education, home language, company size, industry and so on.

- Contingency tables were used in the analysis to highlight and summarize the results of "percent of agreement" (proportion) on each CSR statement in the questionnaire survey.

3.7 Validity and Reliability of Data

"Validity and reliability are two factors which researchers should be concerned about while designing a study, analysing results and judging the quality of the study" (Golafshani, 2003: 601).

The questionnaire was sent to approximately 90% of all managers employed at Chinese SOEs in South Africa (in other words a census was originally aimed for). Moreover, the managers that completed the questionnaire are from 45 out of 48 of the Chinese SOEs in SA and the managers interviewed are from 12 of them. The remaining three enterprises which didn't participate in the study were also invited but did not respond to the invitation. After investigating, these three companies are small-sized companies; two of them have around 30 employees and the remaining one has less than 10 employees. However, despite only a limited number of respondents, the sample obtained can be regarded as representative of Chinese SOEs in South

Africa.

In order to maintain reliability and validity, the study made use of multistage sampling (a type of random sampling) of the interview candidates, thus guaranteeing that data accuracy and integrity are enhanced throughout the study. Moreover, the data and results obtained through both interview and questionnaire were compared as a checking measure to eliminate method bias. As previously mentioned, in order to maintain the reliability and validity of this study, Cronbach's alpha was used as the measure of internal consistency of the scale. Using these two methods with triangulation to examine the same phenomenon - as well as checking for consistencies - enhances our validity and reliability in the analysis and result presentation (Ghauri and Grønhaugh, 2005) as well as enriches this study by using interview methods.

3.8 Validity and Reliability of Translation

The validity of translation is defined by Alverson (1969: 249) as "the closeness of the retranslation to the English original", which means the retranslation that is closest to the English original would have the greatest 'validity'. "Reliability is defined as its frequency of replication among translators" (Alverson, 1969:249). It means the most frequently occurring retranslation would have the highest 'reliability' (Alverson, 1969).

The survey was originally developed in English, and then translated into mandarin Chinese. A Chinese-English language expert, a prestigious Chinese-English translator and interpreter in South Africa named Charles Cao, and author who is Chinese with English proficiency was involved in the translation of the questionnaire. The survey was translated from English to Chinese by the expert and the author independently, and then the two translators were asked to translate the two versions of Chinese translation back to English respectively to ensure that there was no distortion of information during translation. A final Chinese language version was agreed upon with the resolution of all discrepancies by the four English retranslations which ensured the validity and reliability of the translation. The South African respondents completed the English questionnaire and Chinese respondents completed the survey in Chinese.

3.9 Piloting of Data Collection Tool

For studies in which the survey instrument is translated from a foreign language, pilot testing of the questionnaire would be desirable in order to detect if any terms that were problematic. Once the questionnaire measuring managers' perceptions of responsibility of business and attitudes towards CSR implementation effects had been designed in the author's honours dissertation, it was tested on thirty-eight managers and can be considered as pilot study to ensure that its content and structure were adequate to secure the desired information. Ten interviews conducted in 2011 are given as example pilot interviews and prove whether the interview design would elicit pertinent information. Fine-tuning of the final questionnaire in this study was undertaken according to the pilot study.

3.10 Ethical Considerations

As this research study involved human participants, the researcher needs to ensure the following research ethical principles of informed consent, confidentiality, anonymity, and voluntary participation.

In light of Witwatersrand University's requirements, research cannot be conducted without ethics clearance in Master's study. An Ethics Clearance Certificate (See Appendix 10) was obtained from Human Research Ethics Committee (Non Medical) after submitting an ethics application form, research proposal, questionnaires and interview schedules, information sheet and consent form to the committee. All the participants received the information sheet (see Appendix 11) when participating in the interview and consented to participation in the interview and the recording of the interview by signing consent forms (See Appendix 12). The interview participants received comprehensive information about the research and their roles as outlined on the information sheet.

The managers at the Chinese SOEs in South Africa were approached with a request to participate in the survey. The aims of the research were explained to all the respondents before data collection. Furthermore, confidentiality was maintained; the research data, results and final report was made unavailable to unauthorized persons outside the study. The participation in the interview and questionnaire was entirely voluntary and no negative repercussions would occur from opting out of participation. In addition, the responses to the interview would remain anonymous. The recordings of the interviews began with the interview questions without any forms of identification or personal details. Thus, confidentiality has been ensured by maintaining the respondents' anonymity and the recording tape unavailable to unauthorized persons. Moreover, the respondents were informed that any information collected form survey or interviews would only be used for academic purposes.

3.11 Limitations of the Research Methodology

A limited sample group was used, including 114 Chinese and 82 South African participants for the questionnaire survey and 12 interviews for each of Chinese and South African respondents. However, as previously mentioned, the sample can be regarded as representative of managers in Chinese SOEs in South Africa as the author contacted all the targeted enterprises, as well as sent questionnaires to approximately 90% of all the managers employed at such SOEs. The reason for the limited sample can be explained by the limited population that this study was originally aimed at. In order to overcome the limitation, a triangulation of both the interviews and questionnaires was used to examine the same phenomenon and then compare the results, so as to reduce method bias.

Another limitation is that the interviewees were not randomly selected; junior managers were not included in the study. To overcome this limitation, the senior and middle managers were selected from a wide range of positions, departments and industries.

Finally, there is a language barrier which requires a translation between English and Chinese. It is necessary to speak to Chinese and South African respondents in their native languages, Chinese and English, respectively. To resolve this, the questionnaire has been translated, using the translation technique introduced by Alverson (1969), by two translators simultaneously to ensure validity and reliability of the translation in a cross-cultural setting. Furthermore, a professional editor and English language teacher Christopher Greaves, a director of Excite English in the UK, will proofread this paper to maintain English-language consistency and accuracy.

Chapter 4: Research Findings

4.1 Introduction

This study is aimed at exploring the managers' perceptions of the responsibility of business, their attitudes towards CSR implementation effects as well as factors influencing their attitudes towards CSR conducted in Chinese SOEs in South Africa. In this chapter the findings from the study are presented. The findings are illustrated via analysis from questionnaire results combined with interview results from respondents.

4.2 Response Rate

The up-to-date list of Chinese SOEs in South Africa comprises 48 companies and was obtained and compiled from the Economic and Commercial Counsellor's Office of the Embassy of the People's Republic of China in South Africa, Consulate-General of the People's Republic of China in Johannesburg as well as the South Africa China Economic and Trade Association. The sample questionnaire was emailed to managers or delivered to their offices in person after making an appointment with them.

Approximately 280 surveys were distributed to managers employed in Chinese SOEs throughout South Africa in late 2011 and 30 questionnaires were distributed in early 2012. Of those participants, 201 managers from 45 members of the list responded to the survey. After deletion of the questionnaires which were deemed not usable, there were 196 valid returned respondents left. This was given a useable response rate of 63.23%. The response rate is as follows.

Table 4.1: Response Rate

Participants	N of Distributed Surveys	N Returned (Valid)	Response Rate (%)
South African Manager	136	82	60.30
Chinese Manager	174	114	65.52
Total	310	196	63.23

4.3 Data Screening

In order to ensure that the data is correct, clean and reliable before conducting statistical analysis, it is necessary to have the data screened. The questionnaires with missing data were sent back to the participants and kindly asked whether the participants were willing to provide the incomplete information on the questionnaire. The questionnaire was not adopted if it was not completed. Because this is a cross-cultural study, managers who were neither South African nor Chinese were eliminated. A few respondents indicated their nationality as Chinese South African or another nationality (e.g. Zimbabwean, British) and some held positions below junior managers; these were excluded from the analysis while the remaining survey data was used.

4.4 Respondent Characteristics

Detailed characteristics of the participants are presented in Table 4.2 using thirteen determiners of biographical information on the questionnaire deemed relevant to the study. These were answered by both Chinese and South African managers.

An examination of the respondents' demographics indicates specific sample attributes. Of the South African managers, there were 57 (69.51%) male and 25 (30.49%) female respondents. Of these, 30 (36.59%) indicated their age category at 35-44, 23 (28.05%) at 25-34 and 22 (26.83%) at 45-54. Of their language, 40 (48.78%) were

Afrikaans-speaking, 31 (37.8%) English-speaking, and 11 (13.41%) were other language speaking (e.g. Tswana, Sotho and Zulu). 78 (95.12%) of the South African managers indicated their length of residence in South Africa category at 20 or more years. 23 (28.5%) South African managers responded that they had Matric/High school or equivalent education, 25 (30.49%) South African participants noted the bachelor's degree as the highest level of education, and 25 (30.48%) of the respondents have attained postgraduate degree (Bachelor's and Honour's). A majority of 70 (85.37%) said they had no professional qualifications. Regarding the occupational information, South African participants provided their position category: 26 (31.71%) senior managers, 33 (40.24%) middle managers, and 23 (28.05%) junior managers. A "length of working in this company" category showed that 56 (68.29%) had worked in the company equal to or less than 5 years, the remainder answered less than 20 years. Company size (i.e., the total number of employees in the participant's company) was classified into very small (1-29 employees), small (30-99 employees), medium (100-299 employees), large (300-999 employees), very large companies (1000-2999 employees) (See total number of employees in each company in Appendix 9). South African managers provided their company size range: 38 (46.34%) from very large companies, 17 (20.73%) come from very small companies, 14 (17.07%) come from large-sized companies, 11 (13.41%) from small-sized companies and 2 (2.44%) come from medium-sized companies. South African participants provided information about the industry: 46 (56.10%) mining, 15 (18.29%) banking, 10 (12.20%) telecom and 11 (13.41%) other remaining.

Of the Chinese managers, these were predominantly male with 95 (83.33%) and 66 (57.89%) indicated their age category at 25-34 and 29 (25.44%) at 35-44. It is expected that 114 (100%) of Chinese participants' home language is Chinese as the Chinese mandarin is the only official language in China. 99 (86.84%) of the Chinese managers indicated their length of residence in South Africa category at 1-5 years. Bachelor's degree accounted for 59 (51.75%) of Chinese managers with 49 (42.98%) achieving a master's degree. The vast majority of respondents, 95 (83.33%), had no professional qualifications. With regards to the occupational information, Chinese participants provided their position category: 40 (35.09%) senior managers, 47 (41.23%) middle managers, and 27 (23.68%) junior managers. A "length of working in this company" category was presented that 107 (93.86%) Chinese managers had worked in the company equal to or less than 5 years. Over half (61.40%) of the Chinese respondents' companies employ less than thirty people (very small-sized company). This is understandable, a great deal of them are newly-established companies in South Africa and the small size allows for flexibility in a foreign country. Chinese participants provided information about the industry: 27 (23.68%) banking, 21 (18.42%) mining, 21 (18.42%) telecom, 14 (12.28%) manufacturing and 31 (27.19%) accounting for the remainder.

Table 4.2: Demographic Characteristics and Occupational Information of Survey Participants

Characteristics	**South African (N=82)**		**Chinese (N=114)**	
	N	**%**	**N**	**%**
Demographic Characteristics				
Gender				
Female	25	30.49	19	16.67
Male	57	69.51	95	83.33
Age distribution (years)				
25-34	23	28.05	66	57.89
35-44	30	36.59	29	25.44
45-54	22	26.83	17	14.91
55-64	7	8.54	2	1.75
Home Language				
English	31	37.8	0	0

Chinese	0	0	114	100.00
Afrikaans	40	48.78	0	0
Other	11	13.41	0	0
Length of residence in South Africa (years)				
1-5	1	1.22	99	86.84
6-10	2	2.44	10	8.77
11-20	1	1.22	4	3.51
20 or more	78	95.12	1	0.88
Level of Education				
Matric/High school or equivalent	23	28.5	0	0
Bachelor's	25	30.49	59	51.75
Honour's	12	14.63	0	0
Master's	13	15.85	49	42.98
Doctorate	0	0	6	5.26
Other	9	10.98	0	0
Professional Qualification				
No	70	85.37	95	83.33
Yes	12	14.63	19	16.67
Occupational Information				
Managerial Position				
Senior Manager	26	31.71	40	35.09
Middle Manager	33	40.24	47	41.23
Junior Manager	23	28.05	27	23.68
Years of Working in the Company (years)				
1-5	56	68.29	107	93.86
6-10	16	19.51	5	4.39

11-20	10	12.20	2	1.75
Company Size (number of employees)				
1-29 (very small-sized)	17	20.73	70	61.40
30-99 (small-sized)	11	13.41	11	9.65
100-299 (medium-sized)	2	2.44	8	7.02
300-999 (large-sized)	14	17.07	18	15.79
1000-2999 (very large-sized)	38	46.34	7	6.14
Industry				
Manufacturing	3	3.66	14	12.28
Banking	15	18.29	27	23.68
Mining	46	56.10	21	18.42
Construction	2	2.44	2	1.75
Transport	2	2.44	4	3.51
Automobile	0	0	5	4.39
Telecom	10	12.20	21	18.42
Other	4	4.88	20	17.54

To summarize, the majority of the participants for both South African and Chinese participants are male, particularly among Chinese managers; Chinese managers tend to be younger than South African managers. This finding is expected given that often young male Chinese employees are the priority for despatching to work overseas (South Africa) as young people are normally are more willing to work far from their own country. While Chinese managers' have a single native language, the native language of South Africans varies. Moreover, the Chinese managers have worked for the companies and lived in the country for a much shorter time than South African counterparts. This finding is expected given the fact that most of Chinese managers have been transferred from the Chinese headquarters with a 2, 3 or 5-year tenure of working in South Africa and will transfer back to China afterwards. The Chinese managers' level of education is slightly higher than their South African counterparts.

The percentage of professional qualifications for South African and Chinese participants is similar; most of managers have no professional qualifications. Furthermore, there are no big differences in the percentage of managerial positions, which makes the result in this study for South African and Chinese manager comparable. However, as can been seen in Table 4.2, South African mangers tend to work for larger-sized companies, mainly from mining industry; Chinese mangers predominantly work for very small companies from a variety of industries. Further investigation shows the reason to presumably be that large-sized Chinese SOEs in South Africa, especially mining joint ventures, have been implementing a staff localization policy as part of their business strategy; only a few Chinese managers in Chinese SOEs in South African mining are expatriated from China; the remaining staff are sourced locally. For example, there are approximately 2500 and 1100 South African local employees working for the two Chinese mining enterprises respectively, whereas only less than 10 Chinese employees have been transferred from its Chinese headquarters and these are all in a management position. Conversely, in very small-sized Chinese SOEs in South Africa, there are only a few South African employees and most of these are in non-management roles. Although most Chinese managers are working for very small-sized companies in South Africa, these companies have large-sized headquarters and branch offices in China from which the majority of these Chinese managers transferred. In this way, the South African and Chinese managers are comparable. Thus, comparing South African and Chinese managers is an ‘apple to apple comparison’, which demonstrates the meaningfulness of this study.

4.5 Questionnaire Introduction and Formation

The questionnaire was divided into five sections. A copy of the questionnaire in English or Chinese was distributed to the corresponding participants and can be found in Appendix 1. All the participants received the same format of questionnaire;

instructions were provided to assist the respondents to complete the questionnaire.

The first section briefly introduced basic information on the author's background, the purpose of doing this research, the importance of this questionnaire for the research and, finally, to express appreciation for completing the questionnaire.

The second part asked for demographic and occupational information about the respondent (e.g. age, gender, nationality, first language, position and education), as mentioned earlier and summarized in Table 4.2.

The third part of the questionnaire consisted of five statements derived from Van Over and Barone (1976) and Ostlund (1977), which was designed to assess perceptions of the responsibility of business. The higher the score, the more managers believe that CSR is a responsibility of businesses.

The fourth part of the questionnaire, derived from Davis (1973) and Coldwell (2001), was designed to assess managerial attitudes towards CSR implementation effects, comprising eight arguments for, and seven against, the involvement of social responsibility activities in business. These items reflected a measure of the reasons for the managers adopting "the perceptions of the responsibility of business" assessed in part three of the questionnaire.

The fifth part of the questionnaire consisted of ten items, derived from Gilles and Leinbach (1983) and Christie et al., (2003), designed to assess the extent to which the ten aspects influence managers' attitudes towards CSR. The managers' responses indicated what factors influence the attitudes expressed in parts three and four.

4.6 Analysis of Reliability and Validity of the Measuring Instruments

Since the scales of ‘perceptions of responsibility of business’ (5 statements), ‘managerial attitudes towards CSR implementation effects’ (15 statements) as well as ‘to what extent do the following aspects influence your attitudes towards CSR’ (10 statements) from the structured questionnaire were adopted from earlier studies, they have already been tested and have validated the consistency of the structure. As mentioned earlier, a value of Cronbach’s alpha greater than or equal to 0.7 was considered acceptable. The internal consistencies of the measuring instruments for the scale of ‘perceptions of responsibility of business’ and ‘managerial attitudes towards CSR implementation effects’ were found to be 0.74 and 0.78 (Cronbach alpha) respectively in the study in 2011 (Zeng & Liu); the reliability of the instruments was therefore regarded as being acceptable.

In this study, the internal alpha reliability coefficients obtained for the four scales: (i) “perceptions of responsibility of business”, (ii) “managerial attitudes towards CSR implementation effects”, (iii) “factors influencing managers’ attitudes towards CSR”, (iv) “total perceptions and expectations of CSR” scale (i.e., scale i and ii), and (v) “whole questionnaire” scale, were: 0.69, 0.80, 0.81, 0.82 and 0.83, respectively (See Table 4.6.1, 4.6.2, 4.6.3, 4.6.4 and 4.6.5, Appendix 3). The Cronbach coefficient alpha for questions 1-5 (measuring “perceptions of the place of CSR in business”) was slightly low (0.69) but very close to 0.7, which could be considered acceptable. All the other values of Cronbach coefficient alpha, the internal consistencies of the measuring instruments for all the scales, could also be considered acceptable as they are all higher than the acceptable value of 0.7. In summary, the reliability of the whole instruments was regarded as being acceptable.

4.7 Summary of Survey Results

The questionnaire consists of five-point Likert-type questions, with the scores ranging from 1 to 5. It should be noted that the most favourable answer to CSR is a score of 5 points; the least favourable answer to CSR is 1 point. For example, any strong disagreement with positive statements achieves a response of 1 point; any disagreement with positive statements 2 points; a neutral response scores 3 points; agreement with positive statements scores 4 points; strong agreement with positive statements scores 5; vice versa (e.g. any strong disagreement with negative statements achieves 5 points).

The attitude-scores varied with an overall mean score of 3.76 for the whole scale of “total perceptions and expectations of CSR”, indicating that respondents generally had favourable attitudes towards CSR. The respondents tended to agree somewhat with the positive statements and disagree somewhat with the negative statements.

4.7.1 Introduction of Two-Sample T-Test in this Study

As indicated earlier, the two-sample t-test will be used to examine the differences in Chinese and South African managers’ perceptions of responsibility of business, their attitudes towards CSR implementation effects, total perceptions of responsibility of business as well as factors influencing their attitudes towards CSR. The two-sample t-test (parametric test) is an independent test suitable for an experiment with two groups, proving the observations in the different treatment groups are independent or not related (Galpin, 2010). It deals with a test of hypotheses regarding the means of two samples where the data could be assumed from underlying normal distributions and the constant variance of two groups and where the measurements were on a numerical scale (Galpin, 2010). These are also appropriate for large samples ($N \geq 30$); central limit theorem proves that means of large samples are normally distributed (Galpin, 2010). Since the sample size in this study ($N = 196$) is greater than 30, as well as equal variance, which will be examined later, normality for the sample in the research can be assumed. Thus the utilizing of the two-sample t-test is suitable for the above tests in this case.

4.7.2 Analysing the Differences in Chinese and South African Managers' Perceptions of the Responsibility of Business

This section aims to analyse the differences in South African and Chinese managers' perceptions of responsibility of business. The two-sample t-test (parametric test) revealed significant differences in mean ranked scores for perceptions of responsible of business (P = 0.0001) (See Table 4.7.2.1, Appendix 4). The results indicated that there were significant differences in the statements measuring Chinese and South African managers' perceptions of the responsibility of business at the 1%, 5% and 10% significant level. Table 4.3 intends to show the detail of *where* the differences lie in respect to Chinese and South African managers' perceptions of the responsibility of business. The percentage of Chinese and South African managers from Chinese SOEs in South Africa agreeing with each item is given in Table 4.3. The findings above will be validated by the following discussion from the table.

Table 4.3: South African and Chinese Managers' Perceptions of the Responsibility of Business

Item	Percent agreement	
	South African managers (N = 82)	Chinese managers (N = 114)
1. Business is solely responsible for making a profit so long as it acts legally, it does not need to be concerned about social problems.	4.88	6.14
2. Business is responsible for making a profit and helping to solve only those social problems it has created.	10.98	21.05*
3. Business should help to solve social problems of their own making or not, so long as there is some profit potential in it.	20.73	27.20*
4. Business should help to solve social problems of their own making or not, even if there is no profit potential in doing so.	78.05	51.75*
5. Business should help to solve social problems of their own making or not, even if doing so reduces their profit.	59.76	34.21*

Note: * = Difference significant at the 5% level (Two-Sample T-Test) (See Table 4.7.2.2, Appendix 4)

According to the results in Table 4.3, the South African managers demonstrated more favourable perceptions of responsibility of business than did their Chinese counterparts. In the four statements where the difference between the two groups was statistically significant (at the 5% level), the mean values were larger for the South African sample than for the Chinese sample, of 3.80 and 3.43 respectively. The South African managers generally took a more pro-responsibility stance, whereas the Chinese managers agreed with more anti-responsibility arguments. For example, 21.05% of Chinese managers endorsed the anti-responsibility statement (Statement 2) – "Business is responsible for making a profit and helping to solve only those social problems it has created" – which was significantly higher than the percentage (10.98%) of South African managers. The greatest difference relating to South African managers was for the pro-responsibility statement (Statement 4) “Business should help to solve social problems of their own making or not, even if there is no profit potential in doing so”. The number of South African managers agreeing with this statement was 26.3% higher than that of the Chinese respondents: 78.05% versus 51.75%. On the other hand, the number of Chinese managers who endorsed anti-responsibility statements (Statement 3) was markedly higher than those of the South African managers, which was 27.2% versus 20.73%. The number of Chinese managers who endorsed pro-responsibility statements (Statement 5) was markedly lower than those of the South African managers, which was 34.21% compared with 59.76%. The result is consistent with the previous findings comparing Chinese and South African managers’ perceptions of responsibility of business by Zeng and Liu (2011). The South African managers’ answers for each item are: 0% (Statement 1), 5% (Statement 2), 25% (Statement 3), 75% (Statement 4), and 55% (Statement 5) respectively; the Chinese managers’ answers for each item are: 5.56% (Statement 1), 16.67% (Statement 2), 55.56% (Statement 3), 50% (Statement 4)), and 27.78% (Statement 5) respectively (Zeng & Liu, 2011). Specifically, due to the sample size being enlarged, there were four statements for which the difference was significant at a 5% level of significance with the mark of “*” as can be seen in Table 4.3, which is stronger than the Zeng and Liu’s study (2011) with three significant items.

4.7.3 Managerial Attitudes towards CSR Implementation Effects and a Comparison between South African and Chinese Managers

In this section, it is intended to assess the South African and Chinese managers’ attitudes towards CSR implementation effects. The two-sample t-test (parametric test) revealed no significant differences in mean ranked scores for South African and Chinese managers’ attitudes towards CSR implementation effects (P = 0.8021) (See Table 4.7.3.1, Appendix 4).

The attitudes of Chinese and South African managers to the various arguments supporting or opposing CSR are summarized in Table 4.4. There are more similarities than differences between South African and Chinese managers in regard to most of the following statements regarding their attitudes towards CSR implementation. These differences were only significant for three of the statements, item 14, 15 and 2, at the significant level of 5% ($p < 0.05$). The mean value of South African and Chinese managers for measuring their “managers’’ attitudes towards CSR implementation effects” are similar: 3.82 and 3.81 respectively.

Regarding the following statements of Item 14 and 15, South African managers tend to have significantly more favourable attitudes towards CSR implementation effects. Specifically, significantly more of the Chinese managers agreed with the arguments opposing CSR that “asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off” (Statement 14) ($p < 0.05$) and that “social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business” (Statement 15) ($p < 0.05$).

However, it is interesting to note the surprisingly large difference in the statement (Statement 2) “Business must repay the community for its past exploitation on many fronts (Human, environmental and natural resources)”, to which Chinese managers have significantly more favourable attitudes than their South African counterparts towards CSR implementation effects. The proportion of Chinese respondents agreeing with this statement is nearly 40% more than that of the South African managers – an extraordinarily high difference: 89.47% versus 50%.

Examining the percent agreement to Item 6 and 7, a majority of managers believe that business should be ethical to the community and its employees, which explains managers’ attitudes to Carroll’s pyramid model of ethical responsibility. It indicates that most Chinese and South African managers think they have a moral obligation to engage in social programs.

In items 4, 10, 11, and 12, a large proportion of managers believe that involvement in social programs will neither make business uncompetitive (Statement 10) nor will threaten business (Statement 12); ignoring social responsibility cannot obtain a competitive advantage (Statement 11) and delaying with social problems may be harmful to the business (Statement 4). Vice versa, more than 80% of managers believe that "adopting an ethical approach to business will result in increasing profits in the long term (Statement 1)" and "social problems can sometimes be solved in ways that produce profits from the problem solutions (Statement 3)". Both South African and Chinese managers, in general, along with their deep awareness of the role of CSR in business, seem to believe strongly that "doing CSR" and "being profitable" are not mutually exclusive of each other.

In regard to the issue of "company is expected to solve social problems", most respondents showed positive attitudes towards it and there was no significant difference between Chinese and South African managers. More than 80% of managers agreed that "Society expects business to help solve problems as well as to produce goods and services efficiently (Statement 8)". This means that these respondents think that business is expected to solve social problems outside the business. However, fewer managers agreed that "Since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems (Statement 5)", to which only 59.76% of South African managers and 54.38% Chinese managers agreed.

A percentage of only 2.44% and 3.51% of South African and Chinese managers respectively endorsed the anti-responsibility statement that "business already has too much social power and should not engage in social programs that might give it more." 35.37% and 32.46% of South African and Chinese managers agreed to the anti-responsibility statement that "Business leaders are trained to manage economic institutions and not to work effectively on social problems".

Table 4.4: South African and Chinese Managers' Attitudes towards CSR Implementation Effects

Item	Percent agreement	
	South African managers (N = 82)	Chinese managers (N = 114)
1. Adopting an ethical approach to business will result in increasing profits in the long term.	82.92	87.72
2. Business must repay the community for its past exploitation on many fronts (Human, environmental and natural resources).	50.00	89.47*
3. Social problems can sometimes be solved in ways that produce profits from the problem solution.	82.92	85.09
4. If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks.	82.93	81.58
5. Since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems.	59.76	54.38
6. A business must conform to the moral values and practices of the community in which it operates.	90.25	95.62
7. Business has an ethical duty to develop all its company employees.	91.46	84.21
8. Society expects business to help solve problems as well as to produce goods and services efficiently.	87.81	83.33
9. Business leaders are trained to manage economic institutions and not to work effectively on social problems.	35.37	32.46
10. If social programs add to business costs it will make business uncompetitive, especially in the international arena.	23.17	22.81
11. A business that ignores social responsibility can obtain a competitive advantage over a business that does not.	17.07	7.89

12. Involvement in social responsibility programs threatens business by diverting time and money away from its primary business purpose.	8.54	9.65
13. Business already has too much social power and should not engage in social programs that might give it more.	2.44	3.51**
14. Asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off.	1.22	8.77*
15. Social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business.	26.83	38.60*

Note: * = Difference significant at the 5% level (Two-Sample T-Test)

** = Difference significant at the 10% level (Two-Sample T-Test)

(See Table 4.7.3.2, Appendix 4)

As explained earlier, the "total perceptions and expectations of CSR" scale is a summation of "perceptions of responsibility of business" and "managerial attitudes towards CSR implementation effects" scale. When measuring the "total perceptions and expectations of CSR" scale, the two-sample t-test revealed significant differences at the 10% level with scores (p = 0.0949), meaning that there is a difference at the 10% significance level (See Table 4.7.3.3, Appendix 4). It demonstrated that South African managers in general had more favourable perceptions and expectations of CSR than the Chinese.

4.7.4 Factors Influencing Managers' Attitudes towards CSR and a Comparison between South African and Chinese Managers

In this section, it is intended to measure factors which influence the South African and Chinese managers' attitudes towards CSR. There are many factors influencing managers' attitudes towards CSR. Ten important factors which influence the managers' attitudes that were expressed in earlier studies were presented to the respondents, and their opinion regarding the degree of influence of each of these factors was elicited, making use of a ten-point scale from 1 (not at all) to 10 (completely). They are listed as: (1) Family upbringing, (2) Traditional beliefs and customs, (3) Common practices, school/university training, (5) Religion, (6) Conduct of one's superiors, (7) Conduct of one's peers, (8) Society's moral climate, (9) Chinese/South African culture, and (10) The media (e.g. TV, radio and internet).

Table 4.5: Factors Influencing Managers' Attitudes towards CSR

Attitudes	**2012 SA**		**2012 China**	
	Mean[2]	Rank	Mean[2]	Rank
1. Family upbringing	7.01	1	7.01	1
2. Traditional beliefs and customs	6.56	4	6.78	3
3. The common practices in industry or industry ethical climate	6.30	6	6.53	5
4. School/university training	6.83	3	6.58	4
5. Religion	6.87	2	4.28*	10
6. Conduct of my superiors	5.57	9	4.82*	8
7. Conduct of my peers	5.48	10	4.46*	9
8. Society's moral climate	6.28	7	6.5	6
9. Chinese/South Africa culture	6.44	5	6.90	2
10. The media (e.g. TV, radio and internet)	5.62	8	6.10	7

Note: [2] The mean score given is derived from a ranking of each item in the ten groups. A mean of 10 represents "most influential" or "completely influential", and a rank of 1, "least influential" or "not at all influential" in determining managers' attitudes towards CSR.

The results showed that family upbringing (mean=7.01) was the most influential factor influencing managerial attitudes towards CSR for both South African and

Chinese managers (See Table 4.5). While South African managers ranked religious training as the second most influential factor (mean=6.87), Chinese managers ranked Chinese culture second (mean=6.90), followed by traditional beliefs and customs and school/university training which ranked third (mean=6.78) and fourth (mean=6.58) for Chinese managers and ranked fourth (mean=6.56) and third (mean=6.83) respectively for South African managers. It is understandable that Chinese culture is one of the most influential factors to Chinese managers as China's history stretches over 5,000 years with specific and notable cultural characteristics which are embeded into Chinese people's daily life.

Furthermore, the religious training was ranked least influential (mean=4.28) for Chinese managers and the media was ranked eighth for South African counterparts in determining managers' attitudes towards CSR, conduct of my peers and superiors were ranked two of the least influential factors for both of Chinese and South African respondents. It is widely recognised that most Chinese have no religion (Gill & Leinbach, 1983). It is evident that religion should not be considered an important factor in analysing Chinese people's attitudes towards CSR.

These results of family upbringing, however, appeared to be consistent with the study conducted by Abdul and Ibrahim (2002), Abdul and Abdullah (1991), and Gilles and Leinbach in 1983 (See Table 4.6). That is, family upbringing is the most influential factors in all these studies in 2012, 2001, 1991 and 1983 as shown in Table 4.6. Besides the family upbringing, other important factors that influenced both South African and Chinese managers were school/university training, traditional beliefs and customs, culture and religion in 2012. The results showed the importance of family, school/university, religion, culture and values in nurturing the CSR attitudes of our future managers (Abdul and Ibrahim, 2002). The result in this study from Chinese managers from mainland China in 2012 is very similar to the study conducted in 1983 by Gilles and Leinbach measuring Hong Kong Chinese managers. In comparison with the previous study conducted by Abdul and Abdullah in 1991, the findings for South

African managers in this study in 2012 are quite similar except that in 1991 the factor of conduct of superiors was ranked third but only sixth in 2012.

The result of school/university training for both South African and Chinese ranked third in both 2012 and 1991, however it ranked fourth in 1983 and ranked as least influential in 2001. This indicates the school/university training become an increasingly important factor in analysis of managers attitudes towards CSR within the recent ten years. It is probably because more schools and universities have set courses related to business ethics and CSR.

Table 4.6: A Comparison of Factors Influencing Managers' Attitudes towards CSR in Different Years

Attitudes	**2012 SA** Rank	**2012 CH** Rank	**2001MA**[1] Rank	**1991MA**[2] Rank	**1983HK**[3] Rank
1. Family upbringing	1 (1)	1 (1)	1	1	1
2. Traditional beliefs and customs	4 (4)	3 (2)	2	5	2
3.The common practices in industry or industry ethical climate	6 (5)	5 (4)	3	6	3
4. School/university training	3 (3)	4 (3)	7	3	4
5. Religion	2 (2)	10 (7)	4	2	6
6. Conduct of my superiors	9 (6)	8 (5)	6	3	5
7. Conduct of my peers	10 (7)	9 (6)	5	7	7
8. Society's moral climate	7	6	n.a.	n.a.	n.a.
9. Chinese/South Africa culture	5	2	n.a.	n.a.	n.a.
10. The media (e.g. TV, radio and internet)	8	7	n.a.	n.a.	n.a.

Note: n.a. = rank scores were not available

[1] the attitudes of Malaysian managers and executives towards CSR conducted in 2001

[2] the attitudes of Malaysian managers towards CSR conducted in 1991

[3] the attitudes of Hong Kong Chinese managers towards CSR conducted in 1983

4.7.5 Introduction of ANOVA and Kruskal-Wallis Test in this Study

The one-way analysis of variance test (ANOVA) shall be utilized to examine the differences of managers in their perceptions of the responsibility of business, attitudes towards CSR implementation effects as well as their combined perceptions and expectations of CSR across different positions, industries, and age groups. The analysis of variance test (parametric test) assumes 'same slope'. It is suitable to use this method when the data is normally distributed. The purpose of the ANOVA is to test H_0: $\mu_1 = \mu_2 = \ldots = \mu_k$ vs. the alternative that at least two of the μ_i are different to each other (Galpin, 2010).

A Kruskal-Wallis test (nonparametric test) acts as a good safety check, to check the significant results of the ANOVA test, to ascertain whether the results of the two tests are consistent. A Kruskal-Wallis test can be used more precisely when the data set is skewed. Here, they were performed to check the findings of the ANOVA while being able to ignore its restrictive assumptions of normality (Coldwell & Fried, 2010).

4.7.6 Background of Managers from the Different Industries in this Study

Before analysing the perceptions and attitudes towards CSR of managers from different industries, it is of great necessity to firstly understand the number of industries being studied in the analysis and also to understand the reason for choosing these particular industries. Although the total sample is quite large (N = 196), most of the subgroups are small as seen in Table 4.7. In order to ensure the reliability of the results, only the industries with a large sample of subgroups (N＞30) will be adopted in the following analysis; the remainder of the industries with small sample will be excluded. Thus, the opinions of managers from banking, mining and telecommunication sectors will be analysed in the following paper (See Table 4.7).

Table 4.7: Number and Percentage of Managers by Economic Sector/Industry

Industry	**N (196)**	**%**
Manufacturing	17	8.67
Banking	42	21.43
Mining	67	34.18
Construction	4	2.04
Transport	6	3.06
Automobile	5	2.55
Telecom	31	15.82
Other:		
Property	4	2.04
Energy	2	1.02
Trading	8	4.08
Electricity	2	1.02
Engineering	4	2.04
Media	1	0.51
Shipping	1	0.51
Unknown	2	1.02

4.7.7 Analysing the Opinions of Managers from Different Industries on their Perceptions of the Responsibility of Business

The one-way analysis of variance test (ANOVA) revealed an insignificant differences score (p = 0.1949) in examining the differences in managers' perceptions of the responsibility of business among managers from different industries (banking, mining and telecommunication) (See Table 4.7.7.1, Appendix 5). Furthermore, a Kruskal-Wallis test revealed a similar result of insignificant differences scores: X^2 = 1.6603, DF = 2 and p = 0.4360 (See Table 4.7.7.2, Appendix 5). The results indicated that there were no significant differences in the statements measuring managers' perceptions of the responsibility of business by the respondents from the banking, mining and telecommunication industries at the 1%, 5% and 10% significant level. Thus it is not surprising that there is also no significant difference for each of the five statements at the 1%, 5% or 10% level (ANOVA & Kruskal-Wallis Test) (Table 4.8).

Table 4.8: Managers from Different Industries on their Perceptions of the Responsibility of Business

Item	**Percent agreement**		
	Banking (N = 42)	Mining (N = 67)	Telecommunication (N = 31)
1. Business is solely responsible for making a profit so long as it acts legally, it does not need to be concerned about social problems.	9.52	1.49	9.68
2. Business is responsible for making a profit and helping to solve only those social problems it has created.	14.28	13.43	9.68
3. Business should help to solve social problems of their own making or not, so long as there is some profit potential in it.	19.05	16.42	38.71
4. Business should help to solve social problems of their own making or not, even if there is no profit potential in doing so.	80.95	70.15	58.07
5. Business should help to solve social problems of their own making or not, even if doing so reduces their profit.	47.62	55.22	32.26

Note: No difference significant at the 1%, 5% or 10% level in the above items (ANOVA & Kruskal-Wallis Test)

4.7.8 Analysing the Opinions of Managers from the Different Industries on their Attitudes towards CSR Implementation Effects

The one-way analysis of variance test (ANOVA) showed that there were significant differences in the statements measuring attitudes towards CSR implementation effects by the respondents from the managers in different industries (banking, mining and telecommunication) at the 5% significant level ($p = 0.0225$) (See Table 4.7.8.1, Appendix 5). Moreover, there is a similar result between the ANOVA and the Kruskal-Wallis test in terms of the p values. The Kruskal-Wallis test also revealed significant differences scores: $X^2 = 6.3168$, DF = 2 and $p = 0.0425$ (See Table 4.7.8.2, Appendix 5), thus indicating significant differences in managers' attitudes towards CSR implementation effects among the managers at the 5% significant level. Generally, managers from the banking industry have more favourable attitudes towards CSR implementation effects than the counterparts from mining and telecommunication industries. The respondents from mining industry tend to have more unfavourable attitudes towards CSR implementation effects than banking and telecommunication industries.

Specifically, there were six of fifteen statements where the differences between the three groups were statistically significant at the 5% level ($P < 0.05$) or 10% level ($P < 0.10$). From the result in the Table 4.9, it shows that respondents from the banking industry achieved the highest percentage of agreements in five out of the six significantly positive statements. The managers from the mining industry had these five out of six positive statements with the lowest percentage of agreements than the other industries. Moreover, the mean values for the managers from the banking, mining and telecommunication samples are: 3.96, 3.74 and 3.87, respectively (See Table 4.7.8.1, Appendix 5), which indicates that managers from banking industry have the most favourable attitudes and their counterparts from mining have the least favourable attitudes towards CSR implementation effects from the three industries.

More managers from the banking industry than their counterparts from the mining and telecommunication industries believe that "they should be expected to solve social problems" and "society expects business to help solve problems"; the differences are especially obviously between managers from banking and mining industry. For instance, 66.66% of managers from the banking industry agreed with the pro-responsibility statement (Statement 5) – "since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems"; this was significantly higher than the percentage (44.77%) of managers from the mining industry. Furthermore, the number of managers from the banking industry who endorsed the pro-responsibility statements (Statement 8) "society expects business to help solve problems as well as to produce goods and services efficiently" was significantly higher than the managers from mining and telecommunication industry, which are 97.62%, 82.09% and 93.55%.

While more than 80% of managers from banking and telecommunication agreed with the statement (Statement 2) "business must repay the community for its past exploitation on many fronts (human, environmental and natural resources)", only 49.25% of managers from the mining industry agreed so. One of the reasons is probably because 56.1% of South African managers came from the mining industry (See Table 4.2), which depicts differences in South African and Chinese cultures: individualism and collectivism as stated earlier in this chapter.

Table 4.9: Managers from Different Industries on their Attitudes towards CSR Implementation Effects

Item	Percent agreement		
	Banking (N = 42)	Mining (N = 67)	Telecommunication (N = 31)
1. Adopting an ethical approach to business will result in increasing profits in the long term.	92.86	83.58	87.10**
2. Business must repay the community for its past exploitation on many fronts (Human, environmental and natural resources).	85.72	49.25	80.65*
3. Social problems can sometimes be solved in ways that produce profits from the problem solution.	90.47	83.58	87.10
4. If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks.	83.33	86.57	80.65
5. Since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems.	66.66	44.77	64.51*
6. A business must conform to the moral values and practices of the community in which it operates.	95.24	92.54	90.32
7. Business has an ethical duty to develop all its company employees.	95.24	83.58	83.87**
8. Society expects business to help solve problems as well as to produce goods and services efficiently.	97.62	82.09	93.55*
9. Business leaders are trained to manage economic institutions and not to work effectively on social problems.	33.33	29.85	41.93

10. If social programs add to business costs it will make business uncompetitive, especially in the international arena.	19.05	26.86	19.35
11. A business that ignores social responsibility can obtain a competitive advantage over a business that does not.	14.28	7.46	16.13
12. Involvement in social responsibility programs threatens business by diverting time and money away from its primary business purpose.	9.52	8.96	12.9
13. Business already has too much social power and should not engage in social programs that might give it more.	2.38	1.49	9.68**
14. Asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off.	7.14	0.00	9.68
15. Social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business.	38.09	35.83	19.36

Note: * = Difference significant at the 5% level (ANOVA Test)

** = Difference significant at the 10% level (ANOVA Test)

(See Table 4.7.8.3, Appendix 5).

When measuring the "total perceptions and expectations of CSR" scale, the ANOVA test showed insignificant differences scores: (p = 0.1212) (Table 4.7.8.4, Appendix 5). However, the Kruskal Wallis test revealed an insignificant differences at the 5% level but significant differences at the 10% level with scores: (p = 0.0724) (See Table 4.7.8.5, Appendix 5), meaning that there is no difference among managers from different industries (banking, mining and telecommunication) on their total perceptions and expectations of CSR at the 5% level but there is a difference at the 10% significance level. According to the mean score of the managers from the three industries, it demonstrated that respondents from the banking industry (mean score: 3.90) tend to have comparably more favourable perceptions and expectations of CSR than their counterparts from mining (mean score: 3.74) and telecommunication industry (mean score: 3.77) (Table 4.7.8.4, Appendix 5). The respondents from the mining industry tend to have less favourable perceptions and expectations of CSR than banking and telecommunication industries.

4.7.9 Discussing Other Insignificant Results and the Potential Reasons

The main findings that emerged were generated by using participants' demographic profiles and the basic information of the company to test the scales consisting of different statements from the questionnaire as to whether a significant result can be found. In addition to the significant findings explored above, it was also found that the insignificant results in the scales, that is: (i) "perceptions of responsibility of business scale", (ii) "attitudes towards CSR implementation effects scale" and (iii) "total perceptions and expectations of CSR scale". The insignificant results are listed as follows.

- From Table 4.7.9.1, 4.7.9.2 and 4.7.9.3, Appendix 6, the ANOVA test revealed insignificant differences scores for the above three scales: ($p = 0.2656$; $p = 0.1651$; $p = 0.1011$), meaning that there is no significant difference in senior, middle and junior managers' perceptions of responsibility of business, attitudes towards CSR implementation effects, nor their total perceptions and expectations of CSR at the 1%, 5% and 10% significance level.

- From Table 4.7.9.4, 4.7.9.5 and 4.7.9.6, Appendix 6, the ANOVA test revealed insignificant differences scores for the above three scales: ($p = 0.1416$; $p = 0.8699$; $p = 0.4796$), meaning that there is no difference in managers of different age groups (25-34, 35-44, 45-54 and 55-64) on their perceptions of responsibility of business, attitudes towards CSR implementation effects, nor their total perceptions and expectations of CSR at the 1%, 5% and 10% significance level.

- Furthermore, the two-sample t-test revealed insignificant differences scores for the above three scales: (p=0.6306; p=0.2658; p=0.3562), indicating that there is no difference between male and female managers on their perceptions and attitudes of CSR in the above three scale at the 1%, 5% and 10% significance level.

- Similarly, the ANOVA test revealed there is no difference in managers from different sizes of the firms (p = 0.1821; p = 0.0746; p = 0.0970) in the above three scale at the 5% significant level.

4.8 Interview Findings

4.8.1 Background of the Interview and the Interviewees

Given that top management have both a more powerful influence on CSR implementation as well as better knowledge of CSR, the study has discovered the main responsibility for CSR investment and decision-making comes from the following departments: human resources, marketing and purchasing, and corporate social investment. As a result, the twenty-four managers interviewed comprise senior and middle managers, including eight managing directors/general managers or chief executive officers (CEO), one director, two deputy general managers, two human resource managers, one marketing manager, one corporate social investment (CSI) manager, one sales manager, one sales director, one financial head, one risk management head, one import manager, one chief financial officer (CFO) and one administration manager, one SHEQ manager, and one key account manager.

Of the twenty-four managers, there are twelve South African and twelve Chinese managers from twelve Chinese SOEs. A list of companies and the number of respondents interviewed is shown in Appendix 8. Note, two interviews were not adopted as the two junior officers who had little knowledge of CSR and talked about subjects not linked to the topic. In total, however, most of the senior managers/interviewees can be described as ‘experts’ in the field of CSR in the area related to their companies and industries.

4.8.2 South African and Chinese Managers’ Responses to the Interview Question 1: Description of CSR

When the researcher posed the first question, *“what does CSR mean to you? In other words, can you describe CSR?”,* most of the managers - particularly managers commanding senior positions - understood the meaning of social responsibility (See Table 4.8.1 and 4.8.2, Appendix 7).

In this question, 100% of South African managers interviewed believed that CSR is what companies do with the “upliftment of the disadvantaged people”, “upliftment of communities or responsibility to contribute to the community”, “helping society”, or “contributing back to community or society” (See Table 4.8.1, Appendix 7). Specifically, five out of twelve (41.67%) South African managers mentioned a company’s responsibility to the community in the area in which they operate or in which they are deriving the workforce from or surrounding the company (South African manager 2, 3, 5, 9 and 11). Three out of twelve (25%) South African managers alleged that company should give back to the community.

Generally, 100% of Chinese managers interviewed expressed euphemistically that CSR is “enterprises’ responsibility or obligations to society” or that companies should “make contributions to the communities”, “improve people’s living standards”, “help poorer communities” or “provide benefit to the community, the society and the country” (Table 4.8.2, Appendix 7). Four out of twelve Chinese managers (33.33%)

indicated, without the interviewer asking, that a company should contribute back to society, compensate the community or society or spend part of the profit to help communities and society.

Four out of twelve (33.33%) Chinese managers described CSR as having connections with company development and believe that CSR is ‘useful’ and can bring positive effects to the company such as “CSR can promote the sound development of enterprises (Chin. 3)”, “it is an activity to business development (Chin. 4)”, “corporate image building includes CSR, which is to seek government support, community resources, employee recruitment (Chin. 9)” or “it’s helpful to enterprises (Chin. 10)”. Moreover, a Chinese manager posed a kind of anti-responsibility argument that “if the community is not related to the company, there is no responsibility for this company; the company only undertakes the responsibility through paying the taxes for those communities which not related to the company” (Chin. 1).

4.8.3 South African and Chinese Managers’ Responses to the Interview Question 2: Involvement in CSR Activities

In order to understand which CSR activities these Chinese SOEs in South Africa prefer to be involved in, the question of *“Is your organisation applying CSR in any form? If so, please give examples. If not, why do you think this is?”* was asked to its managers (See Table 4.8.3 and 4.8.4, Appendix 7). The respondents’ replies are summarised in Table 4.10 below. Overall, the results showed that the eighteen of twenty-four (75%) respondents agreed that their company was involved in CSR activities. Six out of twenty-four (25%) managers stated that “not sure of it” or “not implemented yet” in the South African branch (SA. 7 and 8; Chin. 5, 6, 7 and 8), mainly because those companies which contribute little to CSR are either small in size or have just started business (e.g. less than ten employees in total, newly-established enterprises). Five of these six (83.33%) respondents stated that although there is no CSR initiative in the branch in South Africa at the moment, their company overseas or headquarters in China do implement CSR initiatives or at least have invested in some projects with the partners that have implemented CSR, or they have plans for CSR programs in the near future.

As shown in Table 4.10, the most popular CSR programs are community development programs, namely community infrastructure, charitable work/donation for communities, assistance to small business development for communities, as well as contributions to educational institutions, especially involved in the community in which it operates or they are deriving the workforce from. Specifically, the results showed that 33.33% of the respondents agreed that their company was involved in CSR activities with regards to community infrastructure and charitable work/donation for communities; 29.17% of the respondents stated that their company was involved in providing assistance to small business development for communities and contribution to educational institutions; 25% in response to skills development and education; 16.67% in supporting BEE policy, 8.33% in community or employees' welfare, contributions to culture and environmental initiatives respectively; 4.17% in other CSR initiatives such as maintaining product quality.

Table 4.10: Areas of CSR in which Chinese SOEs in South Africa are involved

Item	**Agreement**	
	N=24	%
1. Community Infrastructure Installing a water pipeline to bring clean water to remote villages, building a community library, helping dig wells, building houses for disadvantaged people) (SA. 1, 3, 9 and 10; Chin. 1, 3, 4 and 10)	8	33.33
2. Charitable work/Donation for communities Raising money for less-privileged children, donating shoes for kids, food parcels and food gardens for poor people, supplying blankets to churches, donating money to the orphanage, black community and women's organisations,	8	33.33

giving old computers to churches (SA. 3, 5, 9 and 11; Chin. 1, 9, 10 and 12)		
3. Providing assistance to small business development for communities Assisting with small businesses like groceries, telephone services, banking services (SA.1, 2, 4, 6 and 9; Chin. 1 and 3)	7	29.17
4. Contribution to educational institutions Providing lectures, sponsoring books and funds, providing computers, building classrooms, donating tables, chairs and computers (SA. 1, 2, 5, 6, 10 and 12; Chin. 3)	7	29.17
5. Skills development and education Employee training and development programs, helping kids to understand science, training people with mining skills certificates, employee training and development programs (SA. 4, 9, 10 and 12; Chin. 1 and 2)	6	25.00
6. Support BEE policy Recruitment of black people, giving priority to black businesses,) (Chin. 3, 9, 11 and 12)	4	16.67
7. Community or employees' welfare Employee assistance programs such as employees' health and safety surveys, HIV/AIDS assistance (SA. 4; Chin. 3)	2	8.33
8. Contributions to culture Sponsoring the performance by Chinese Disabled arts delegation) (Chin. 2 and 4)	2	8.33
9. Environmental initiatives Planting of trees, air quality management plans and waste management plans) (SA. 4; Chin. 3)	2	8.33
10. Overseas initiatives: Donating money to people suffering in the aftermath of the Wen Chuan earthquake (Chin. 11 and 12)	2	8.33
11. Other CSR initiatives: Hiring employees from local communities as a priority (Chin. 3); maintaining product/ service quality (SA.4); creating jobs (Chin. 1); donating blood regularly to South African blood bank (Chin. 10)	1	4.17

4.8.4 South African and Chinese Managers' Responses to the Interview Question 3: Motivation of Implementing CSR

When the question *"why does your organization implement/adopt CSR"* brought to the interviewees, ten out of twelve (83.33%) South African managers interviewed tended to possess positive motivation for implementing CSR and they cited the reason for implementing CSR as being the 'right thing' or even a company's ethical responsibility or moral obligation to do so (See Table 4.8.5 and 4.8.6, Appendix 7). Three out of twelve (25%) South African managers thought they should give back to a society or community; one of them expressed doing so but did not expect the community to pay the company back. Specifically, they argued that "we want to improve the living conditions of communities (SA. 1)", "it's the right thing to do; we are willing to pay tax if government spend the money correctly on CSR programs (SA. 2)", "it is company's ethical responsibility and moral obligation (SA. 4, 7, 9 and 10)" or "businesses should give back into the society (SA. 5, 11 and 12)". Moreover, one of the South African managers described his company as not doing enough for CSR and suggested the company should have CSR department (SA. 6).

However, two out of twelve (16.67%) South African managers mentioned one of the reasons for implementing CSR as owing to requirements by law, government expectation (SA. 9), community expectation or a community's demand (SA. 3). Additionally, three out of twelve (25%) South African managers also posed some less supportive points of view to CSR, they discussed the reason of implementing CSR from the way which CSR is necessary or useful to the companies or how businesses can benefit from CSR. Specifically, they expressed that the reason for conducting CSR programs as being "to obtain a happier workforce as it reflects in their work performance; 80-90% of CSR should lie with the government; companies should concentrate on our core business; governments should be the leaders of CSR programs (SA. 2)", "corporate social initiatives help promote the brand of the business (SA. 5)" and "whether companies should be involved in CSR programs depends on whether the company is going to benefit socially (SA. 8)".

On the other hand, eight out of eleven (72.73%) Chinese managers, except one of the Chinese managers who said "not implemented yet", held positive attitudes towards CSR and cited the reason for implementing CSR as "enterprises should contribute back to the community or society", "it's a responsibility of a company" or "a company should help disadvantaged people". Four of these Chinese managers (36.36%) believed enterprises should repay the communities or societies without the interviewer asking such a question (Chin. 4, 9, 11 and 12). This is consistent with the fact in the questionnaire survey that Chinese managers tended to believe more strongly that businesses should repay the community compared with their South African counterparts. Specifically, they hold the opinion that "companies have the responsibility to return something to communities (Chin. 4)", "companies need to focus on the development of the community; CSR implementation is a responsibility of a company" (Chin. 5), "it is in human nature to help poor and disadvantaged groups (Chin. 6)", "it is a company's obligation and obligations of mutual assistance between people (Chin. 7)", "managers desire to contribute back to society from the bottom of their heart (Chin. 9)", "corporate culture and corporate values (Chin. 10)", "the influence of thousands of years of the Chinese culture of mutual help; enterprises should contribute back to the community; we should help those who remain poor because they were not be treated fairly or did not get the same opportunity for education or work (Chin. 11)", "you make money in this country, you must do something for this country (Chin. 12)".

However, five out of eleven (45.45%) Chinese managers thought they implemented CSR for external reasons such as abiding by the law, outside environment, industry requirements, as well as communities' and governments' expectations. They highlighted that "it is a compulsory requirement by law; communities put forward some demands (Chin. 1)", "it's required by laws and regulations (e.g. BEE policy) (Chin. 6)", "to become an industry leader, it's impossible to ignore CSR; it's required and respected by the government (Chin. 9)", "the overall environment in South Africa makes us implement CSR programs (Chin.10)", "it's required by law; I'm happier and more willing to help compatriots (Chin. 12)". In addition, it was also noted that six out of eleven (54.55%) Chinese managers whose companies have implemented CSR said that the reason was to understand the benefits of CSR - which is good for development of companies, as well as the consequences of undoing it. The benefits include that CSR can promote business, help establish corporate brand image and reputation, improve the acceptance by local community, help companies get into the local culture, community and society. Furthermore, one of the Chinese managers suggested that CSR implementation should combined with the development of the enterprises. These managers' points are: "for companies' long-term development (Chin. 2)", "business is difficult to conduct if there is no good relationship between companies; there are real benefits to enterprises; good for enterprise development; Helping the community cannot take priority in the companies' fundamental interests; enterprises are not charity organisation; the biggest responsibility is being responsible to shareholders (Chin. 3)", "if CSR implementation can be combined with the development of enterprises, corporations will be more willing carry it out in an efficient way (Chin. 4)", "CSR implementation can promote the development of better business (Chin. 5)", "CSR programs are not only good for establishing corporate brand image and reputation, but can also strengthen the degree of acceptance by the local community; they can help companies understand the local culture and consumption habits and get into the local culture, community and society (Chin. 6)". If they are undone, "business is difficult to carry out and will lose the support of the government and community, lose human and social resources" (Chin. 3) and "the company cannot be called an admirable and respectable enterprise and cannot become an industry leader (Chin. 9)".

4.8.5 South African and Chinese Managers' Responses to the Interview Question 3: Factors Influencing Attitudes towards CSR

The information was obtained from the interview question *"what personal factors influence your attitudes towards CSR?"* and showed that family upbringing, religion training, education and personal value are the main influential factors determining South African managers' attitudes towards CSR. The respondents' replies are summarised in Table 4.11 and 4.12 below (See Table 4.8.7 and 4.8.8, Appendix 7). Specifically, four out of twelve (33.33%) South African managers expressed that family upbringing (SA. 2, 3 and 7) or parental values, morals and actions (SA. 10) are the main factors influencing their attitudes towards CSR. The same percentage described that the factor of religion (SA. 3 and 11) or religious convictions (SA. 4 and 10) as being those that influenced their attitudes towards CSR. Moreover, three out of twelve (25%) South African managers see school/university training or education as the important factor, ranking third in determining attitudes towards CSR (SA. 3, 5 and 8). Surprisingly, also 25% of South African managers agree that personal values that they hold (SA.4, 9 and 10) influence their attitudes towards CSR.

In addition, two out of twelve (16.67%) South African managers argued that personal beliefs and conviction (SA. 2 and 5), understanding the history of South Africa (SA. 6 and 12), media (SA. 3 and 6) and culture (SA. 3 and 10) as the important factors in determining their attitudes towards CSR. Furthermore, one (8.33%) South African manager expressed the influential factors as: superiors (SA. 8), peers and the people in the industry (SA. 2), society's moral climate (e.g. corruption and power struggles with communities) (SA. 1), a company's value (SA. 4), humanity and integrity (SA. 5), as well as background, moral values and principles (SA. 11). These factors are regarded as the least influential factors.

Table 4.11: Interview Finding of Factors Influence South African Managers' Attitudes towards CSR

Item	Agreement N	Agreement %
1. Family upbringing (SA. 2, 3 and 7) or parents' values, morals and actions (SA. 10)	4	66.67*
2. Religion training (SA. 3 and 11) or religious convictions (SA. 4 and 10)	4	66.67*
3. School/university training or education (SA. 3, 5 and 8)	3	25*
4. Personal values and morals (SA.4, 9 and 10)	3	25
5. Personal beliefs and conviction (SA. 2 and 5)	2	16.67
6. Understand the history of South Africa (SA. 6 and 12)	2	16.67
7. Media (SA. 3 and 6)	2	16.67
8. Culture (SA. 3 and 10)	2	16.67
9. Superior (SA. 8)	1	8.33*
10. Peers and the people in the industry (SA. 2)	1	8.33*
11. Other factors: society's moral climate (e.g. corruption and power struggles with communities) (SA. 1), company value (SA. 4), humanity and integrity (SA. 5), as well as background, moral values and principles (SA. 11)	1	8.33

Note: * = The result is consistent with the questionnaire survey finding in this study

From Table 4.12, eight out of twelve (66.67%) Chinese managers described that family and school/university education are the main factors influencing their attitudes towards CSR. Three out of twelve (25%) managers indicated that conscience and personal values are the two most important factors determining South African managers' attitudes towards CSR. Two out of twelve (16.67%) managers believed industry ethical climate, surrounding environment and circle of life or friends are the important influential factors. In addition, one out of twelve (8.33%) South African managers expressed the influential factors as: traditional beliefs and customs (Chin. 10), culture (Chin. 11), superior (top management) (Chin. 8), contacting, communicating and dealing with communities (Chin. 1), Chinese reform and opening up of China in 1978 (Chin. 4), the nature and content of my job (Chin. 5), genetic factors (e.g. some ideas from born) (Chin. 6), human nature (Chin. 7) and personal experience (e.g. work experience) (Chin. 9). None of the managers mentioned religion or conduct of my peers as an influential factor.

It is interesting to note that two out of three (66.67%) South African and five out of eight (62.5%) Chinese managers who think education is one of the most important factors influencing their attitudes towards CSR are 35 or under; eight out of nine (88.89%) South African and four out of four (100%) Chinese managers who didn't see education as a factor in this case are over the age of 35. The findings indicate that younger respondents (≤35 years old) tend to believe that education has greater influence than the older counterparts (＞35 years old) on their attitudes towards CSR. This proves the questionnaire survey finding that the school/university training becomes an increasingly important factor in the analysis of managers attitudes towards CSR within the last ten years. It could be attributed to the fact that more schools and universities have set courses related to business ethics and CSR and young people can be exposed to more education than before in this modern society.

Table 4.12: Interview Finding of Factors Influence Chinese Managers' Attitudes towards CSR

Item	Agreement	
	N	%
1. Family (Chin. 2, 5, 6, 7, 9, 10, 11 and 12)	8	66.67*
2. Education (School/university training) (Chin. 2, 4, 5, 6, 7, 9, 10 and 12)	8	66.67
3. Conscience (Chin. 3, 7 and 11)	3	25
4. Personal values (Chin. 9, 10 and 11)	3	25
5. Common practice in industry (Chin. 9) or industry ethical climate and examples of successful enterprises in the industry (Chin. 12)	2	16.67
6. Living environment and growth environment (Chin. 6) or surrounding environment (Chin. 11)	2	16.67
7. Circle of life (a wide circle of acquaintance) (Chin. 5) or friends (Chin. 11)	2	16.67
8. Traditional beliefs and customs (Chin. 10)	1	8.33
9. Culture (Chin. 11)	1	8.33
10. Superior (top management) (Chin. 8)	1	8.33*
11. Other factors: contacting, communicating and dealing with communities (Chin. 1), China reform and opening up in 1978 (Chin. 4), the nature and content of my job (Chin. 5), genetic factors (e.g. some ideas from born) (Chin. 6), human nature (Chin. 7), personal experience (e.g. work experience) (Chin. 9)	1	8.33
12. Religion training	0	0*
13. Conduct of my peers	0	0*

Note: * = The result is consistent with the questionnaire survey finding in this study

Chapter 5: Discussion of Main Findings

5.1 Introduction

This study set out to examine whether there is a significant difference between Chinese and South African managers' perceptions of the responsibility of business and their attitudes towards the implementation effects of CSR in Chinese SOEs in South Africa; in cases of significant differences, to explore and analyse the differences and associated trends. It also set out to determine if the managers' perceptions of the responsibility of business and attitudes towards CSR implementation effects differed with regard to industry type, age, gender, position, company size and, if any, to explore what these differences are. Additionally, it also intended to explore the factors determining Chinese and South African managers' perceptions of the responsibility of business and attitudes towards CSR as well as the managers' motivation and reasons for businesses solving/ engaging in social problems or implementing social programs. The following chapter will discuss the study's main findings.

5.2 Comparison between Chinese and South African Managers (Questionnaire Survey Findings)

5.2.1 Analysing the Differences in Chinese and South African Managers' Perceptions of the Responsibility of Business

Significant differences were found in the statements that measured Chinese and South African managers' perceptions of the responsibility of business. It was found that South African managers more favourably perceived the responsibility of business than did their Chinese counterparts. The five statements measuring the perceptions of responsibility of business reflect how companies approach the relationship between

CSR and profit in business, especially when a disparity is found. They also indicate the degree of willingness to sacrifice profit and to contribute to social responsibility. South African managers are more willing to devote time, money and attention to social responsibility than are Chinese managers, even if profit is jeopardised; Chinese managers are generally less inclined to invest financially in CSR .

5.2.2 Managerial Attitudes towards CSR Implementation Effects and a Comparison between South African and Chinese Managers

No significant differences were found in the statements measuring Chinese and South African managers' attitudes towards CSR implementation effects. There are more similarities than differences between South African and Chinese managers relating to the statements regarding their attitudes towards CSR implementation effects. For instance, a majority of both Chinese and South African managers think they have a moral obligation to engage in social programs. Both South African and Chinese managers, in general, seem to believe strongly that "doing CSR" and "being profitable" are not mutually exclusive. Both Chinese and South African managers agree that business is expected to solve social problems outside the business. Fewer Chinese and South African managers agreed that "since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems".

Nevertheless, some significant differences were found in the statements measuring Chinese and South African managers' attitudes towards CSR implementation effects. Significantly more Chinese managers agreed with the arguments opposing CSR that "asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off" (Statement 14) ($p < 0.05$) and that "social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business" (Statement 15) ($p < 0.05$). It appears that there is less acceptance by South African managers of the view that social involvement is dangerous for marginal firms because of its high cost. However, there is a stronger feeling among Chinese managers that making profit is the first priority compared to any other activities in business. Furthermore, Chinese managers tend to believe that marginal firms should not involve themselves in social activities due to the high costs, and subconsciously believe that large and successful companies (the opposite of marginal firms) should be involved in social activities rather than marginal firms.

However, it is interesting to note the surprisingly large difference in the statement "Business must repay the community for its past exploitation on many fronts (Human, environmental and natural resources)", to which Chinese managers have significantly more favourable attitudes than their South African counterparts towards CSR implementation effects ($p < 0.05$). The reason why most Chinese managers believe that they must repay the community can be explained by the idea of Chinese thanksgiving culture which is strongly and deeply ingrained into their lives. In the Chinese cultural context, the famous traditional saying, "the favour of a drop of water has been rewarded with the gratitude of a fountain of water" provides some justification as to why most of the Chinese managers agree that they must repay the community. This Chinese thanksgiving culture has nothing to do with religion, and means that a bigger repayment should be given than what you receive from others. Life values obviously affect people's attitudes to business. The answer also reflects the different Chinese and South African culture: collectivism and individualism.

Tthese findings demonstrate that all managers generally exhibit relatively favourable attitudes towards CSR implementation effects and mostly believe that the implementation of CSR can bring positive effects. It is interesting to note that there are relatively few issues of extreme differences between the South African and Chinese groups. No significant differences in managerial attitudes towards CSR implementation effects are detected when differences in nationality are considered. However, in regard to the statements that concern the priority of social responsibility and business profits, although both Chinese and South African managers were more likely to feel that CSR and profitability can be compatible, more Chinese managers tended to choose business profit as the priority than the South African managers. Further, more Chinese managers believe that social involvement may be suicidal for marginal firms because of the high costs. The findings here reveal the reasons for businesses solving social problems or engaging in social problems are because they feel they have moral obligations, because of societal expectations and pressure, and because they note the positive effects of implementing social programs, as well as the Chinese thanksgiving culture affecting Chinese managers' willingness to repay the community.

The result is generally consistent with the previous finding measuring the South African and Chinese managers' attitudes towards CSR implementation effects by Zeng and Liu (2011). They both revealed no significant differences ($p > 0.05$) in Chinese and South African managers' attitudes towards CSR implementation effects but significant difference ($p < 0.05$) in the statement that "Business must repay the community for its past exploitation on many fronts".

5.2.3 Factors Influencing Managers' Attitudes towards CSR and a Comparison between South African and Chinese Managers

The results relating to family upbringing which highlighted it as the most influential factor on managerial attitudes towards CSR for both South African and Chinese managers. This appeared to be consistent with the study conducted by Abdul and Abdullah (1991), Gilles and Leinbach in 1983, and Abdul and Ibrahim (2002). Besides family upbringing, culture and traditional beliefs and customs are the most influential factors which influence Chinese managers' attitudes towards CSR; religious convictions and school/university training are the main factors influencing South Africans. The results showed the importance of family, school/university, religion and culture in nurturing CSR attitudes of our future managers or the younger generation. It is understandable that Chinese culture is one of the most influential factors on Chinese managers as China's history stretches over 5,000 years with specific and notable cultural characteristics which are embedded into Chinese people's daily life. Furthermore, the religious convictions were ranked as least influential for Chinese managers. It is widely recognised that most Chinese have no religion (Gill & Leinbach, 1983). It is evident that religion should not be considered an important factor in analysing Chinese people's attitudes towards CSR.

The result in this study from Chinese managers from mainland China in 2012 is very similar to the study conducted in 1983 by Gilles and Leinbach measuring Hong Kong Chinese managers. In comparison with the previous study conducted by Abdul and Abdullah in 1991, the findings for South African managers in this study in 2012 are quite similar except that in 1991 the factor of conduct of superiors was ranked third but only sixth in 2012.

The result of school/university training for both South African and Chinese ranked third in both 2012 and 1991, however it ranked fourth in 1983 and ranked as least influential in 2001. This indicates the school/university training become an increasingly important factor in analysis of managers attitudes towards CSR within the recent ten years. It is probably because more schools and universities have set courses related to business ethics and CSR.

5.3 Comparison between Chinese and South African Managers (Interview Findings)

5.3.1 South African and Chinese Managers' Description of CSR

South African interviewees generally answered the interview question, "what does CSR mean to you? In other words, can you describe CSR?", from the angle of what companies should do to the society or community. Conversely, Chinese managers generally described CSR in a way which is connected to business development and believed that CSR could bring positive effects to business. In summary, whereas 33.33% of Chinese managers describe CSR as 'useful' to the company's development and can bring positive effects to the company, none of (0%) the South African managers described CSR in this way. Furthermore, one more Chinese manager, when describing CSR, posed an anti-responsibility argument that a company has no responsibility to those communities not related to that company; whereas no anti-responsibility arguments were described by South African managers. The above statements indicate that Chinese managers tend to see CSR as a business case which is good and useful for the development of the companies, which are consistent with the questionnaire findings as indicated earlier and also proves that South African managers hold more favourable perceptions of the responsibility of business.

5.3.2 South African and Chinese Managers' Motivation of Implementing CSR

More South African managers interviewed have positive afflictions towards CSR implementation (e.g. 'right thing', company's ethical responsibility or moral obligation, enterprises should contribute back to the community/society or help the disadvantaged people). Whereas 45.45% of Chinese managers think they implement CSR for the outside reasons such as law, outside environment, industry requirement, and communities' and governments' expectation, only 16.67% of South African managers described one of the reasons as law requirement, government expectation (SA. 9), community expectation or community's demand (SA 3). It was also noted that more Chinese managers (54.55% vs. 25%) thought implementing social programs as the reason for helping with a company's development or success, gaining economic benefits, benefiting enterprises or its necessity to companies. It indicates the differences between Chinese and South African managers as well as proves that Chinese managers tend to see CSR as a business case and useful to development. This judgment is consistent with the questionnaire finding as indicated earlier and then strongly proves that South African managers believe businesses should be more socially responsible than Chinese counterparts do. The judgment is also consistent with the questionnaire findings as indicated earlier and proves that the reasons behind businesses solving social problems or engaging in mitigating social problems are because of moral obligations, community and societal expectations, and noted the positive effects of implementing social programs.

As can be seen by how managers describe CSR (interview question 1) combined with the reasons for implementing it (interview question 3), more Chinese managers agree that companies should perform CSR in order to repay the community and also believe that companies will benefit from CSR in turn. South African managers tend to show implementation of CSR but seem not to expect the community to pay the company back. This is connected and consistent with the fact in the questionnaire survey that more Chinese managers believe that business must repay the community than South African counterparts do; it can be explained by the different cultures of Chinese collectivism and South African individualism.

5.3.3 Factors Influencing Managers' Attitudes towards CSR and a Comparison between South African and Chinese Managers

Compared with the questionnaire survey results, the findings in the interview led to a greater variety of open-ended questions. These interviews found that family upbringing, religion and education are the three most influential factors as and that peers and superiors are two of the least influential factors in determining South African managers' attitudes towards CSR. These are generally consistent with the questionnaire survey finding of this study.

In comparison with the Chinese managers' questionnaire survey results, the findings in the interview are similar except that, in the questionnaire survey, culture and traditional beliefs and customs were ranked second and third but only eighth in the interview; more items in the interview appeared than in questionnaire survey result.

The interview found that family upbringing is the most influential factor and that religion and conduct of my peers are two of the least influential factors in determining South African managers' attitudes towards CSR; this is generally consistent with the questionnaire survey finding of this study.

5.4 Discussion of Chinese and South African Managers' Opinions towards CSR based on Porter and Kramer's Corporate Shared Value

The concept of "corporate shared value (hereinafter CSV)" was developed by Harvard's professor Michael Porter, the famous American strategist, and his consultant colleague Mark Kramer. Porter and Kramer (2011: 66) defined the CSV concept as "policies and operating practices that enhance competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates". Porter and Kramer (2011: 76) refer shared value similar to Adam Smith's invisible hand by saying that shared value is "not philanthropy but self-interested behaviour to create economic value by creating societal value". Porter and Kramer's definition of shared value highlights that they must create value for a company by enhancing competitiveness and creating value for society by advancing social conditions in the communities in which it operates (Porter and Kramer, 2011).

The findings mentioned previously showed that the Chinese manager's opinions towards CSR are consistent with Porter and Kramer's "shared value argument". Many Chinese managers seem to hold the view that CSR can be conducted in a way which is connected to business development and corporate social responsibility should be and integral part of corporate strategy and not an add-on aspect of this. Many South African managers appear to hold this traditional approach to CSR. As previously mentioned, Chinese managers see a clear business case for CSR programs in the similar way to the way Porter and Kramer (2006; 2011) see a business case for CSR.

Porter and Kramer (1999, 2006, 2011) believe that companies can benefit from acting in a socially-responsible way and by starting to consider the advantages of CSR. For instance, they believe that companies can enhance its competitiveness or achieve competitive advantage, build a strong corporate brand, allow firms to increase financial performance, and advance the economic and social conditions in the communities in which it operates. They discover CSR to be a strategic opportunity rather than a charitable deed, constraint, or cost - CSR may prove to be a "source of opportunity, innovation and competitive advantage" (Porter and Kramer, 2006: 1). Similarly, great numbers of Chinese managers believe that companies will benefit from CSR in turn. They tend to see CSR as a business case which is 'useful' to the company's development and that can bring positive effects to the company; they also agree implementing social programs can help with a company's development or success, gaining economic benefits, benefiting enterprises, which is consistent with Porter and Kramer's point of view.

According to Porter and Kramer (2006), they distinguish philanthropic and strategic CSR, arguing that a business should be deeply embedding CSR into its core business strategies in order to gain competitive advantage. If companies align their social involvement with their corporate strategy, they can reap considerable benefits (Porter & Kramer, 2006). A similar argument was proposed by the "Chinese manager 6" during the interview in which he purports "participation in local charitable activities and implementation of CSR programs is not only good for establishing corporate brand image and reputation, but also can be seen as an important localization strategy which strengthens the degree of acceptance by local community (See Table 4.8.6, Appendix 7) ."

Porter and Kramer (2011: 76) consider that "CSR programs focus mostly on reputation and have only a limited connection to the business, making them hard to justify and maintain in the long run. In contrast, CSV is integral to a company's profitability and competitive position". They also emphasize the symbiotic relationship between social and corporation development; the success of the company and the success of community become mutually reinforcing. The more closely tied a social issue to the company's business, the greater benefits to society by using firm's resources and capabilities (Porter and Kramer, 2006). "Chinese manager 4" expressed similar meaning by saying that "CSR programs can be implemented in a way which can be combined with the development of the company and thus enhancing its effectiveness and image. If the company understands and develops CSR from this perspective, CSR is not just an obligation and responsibility, but also an activity to business development. If CSR implementation can be combined with the development of enterprises, corporations will be more willing to conduct this and, moreover, to do it in an efficient way (See Table 4.8.2, Appendix 7)."

Porter and Kramer (2006: 91) argue that "corporations are not responsible for all the world's problems, nor do they have the resources to solve them all". "Chinese manager 1" tends to agree with the argument and said "If the community is not related to the company, there is no responsibility for this company. The company only undertakes the responsibility through paying the taxes for those communities which not related to the company (See Table 4.8.2, Appendix 7)."

While Porter and Kramer (2002) argue that CSR initiatives that create no value for the corporation itself are morally problematic since the management of the firm has a duty to the stockholders, Chinese managers tend to think that making profit is primary goal of a business.

However, some critics of Porter and Kramer's CSV concept come from other scholars. For example, Aakhus and Bzdak (2012) argue that the shared value approach narrows what counts as social value and avoids the friction between business and society. The approach is problematic for addressing sustainability and development, and an insufficient basis for decision making about philanthropy and CSR (Aakhus and

Bzdak, 2012). Moreover, Richard Rumelt (1991), professor of Strategy at UCLA and brainchild of the resource-based approach to strategy, challenged Porter's shared value model and argued that being good at what you do is very important to higher performance. In a dynamic global business environment, companies pursue businesses that cross industry boundaries out of competitive necessity, the concept of the industry lost some of its practical utility (Rumelt, 1991).

5.5 Comparison among Managers from Different Industries (Questionnaire Survey Findings)

5.5.1 Analysing the Opinions of Managers from Different Industries on their Perceptions of the Responsibility of Business

No significant differences were found in the statements measuring managers' perceptions of the responsibility of business by the respondents Further, there is no significant difference for each of the five statements either. The results demonstrate that South African and Chinese managers have similar perceptions towards the responsibility of CSR. It also reflects that managers from the banking, mining and telecommunication industries generally have a similar degree of willingness to sacrifice profit and to contribute to social responsibility when there is a contradiction between profit and social responsibility.

5.5.2 Analysing the Opinions of Managers from the Different Industries on their Attitudes towards CSR Implementation Effects

The ANOVA test showed that there were significant differences in the statements measuring attitudes towards CSR implementation effects by the respondents from the managers in different industries (banking, mining and telecommunication). Generally, managers from the banking industry have comparably-more favourable attitudes towards CSR implementation effects than do the counterparts from mining and telecommunication industries. A greater number of managers from the mining industry believe that CSR initiatives can bring positive effects to business than do their counterparts from mining and telecommunications. Managers from mining industry feel more strongly that they should be expected to solve social problems than do managers from the other two industries. This is consistent with Abdul and Ibrahim's (2002) study that suggested that in financial sector there are more positive attitudes towards CSR than in the telecommunication, manufacturing or construction sectors. Abdul and Ibrahim (2002) argued that this not unusual as the financial sector is expected to be more prudent and more conscious of the role of banks in CSR.

The findings also revealed that the managers from the mining industry tended to have comparably more unfavourable attitudes towards CSR implementation effects than the banking and telecommunication industries. This could be due to shifting circumstances whereby the problems in the mining industry have renewed the focus on financial responsibilities and business survival compared with before. A managing director from a Chinese SOEs mining sector company reveals that, since the financial crisis in 2008, although the world economy had turned lifeward from the recession in 2009, the global economy is again in depression at the end of 2011 until the present 2012. A downturn in the market combined with the spread of mineworkers strikes means that South Africa's mining industry is being sucked into a vicious circle. The mining companies are being facing with a situation that is increasingly challenging. These may lead to more unrest and could even cause some of the mining companies to go financially bankrupt and to ultimately close down.

5.6 Discussing Other Insignificant Results and the Potential Reasons

No significant differences were found in managers of different age, gender and position groups and from different industries on their perceptions of responsibility of business, attitudes towards CSR implementation effects, and their total perceptions and expectations of CSR. Some of these results tend to be significant at the 5% or 10% significant level, thus are generally consistent with the literature. However, some of these insignificant findings are not consistent with the literature. For instance, a study conducted by Gollins and Ganotis (1973) found that within one organisation older managers (over forty years of age) showed more favourable beliefs and attitudes towards CSR implementation effects than younger managers. In this study, no difference has been found across different age groups in all scales in the survey.

The reasons for the inconsistent or insignificant findings above is likely attributed to the fact this study and the ones in literature are not conducted under the same conditions or situations nor are applicable to the specific groups in Chinese SOEs in South Africa; namely, testing whether there is a difference in managerial attitudes towards CSR among companies with different sizes. Nevertheless, these managers are working for small-sized companies in South Africa, the majority of them actually all transferred from large companies from China. In other words, almost all the managers can be considered to come from a larger-sized firm. Thus it is reasonable to obtain an insignificant result in this case.

Chapter 6: Conclusions

This chapter summarizes the extent to which managers' perceptions and attitudes towards CSR differed based on nationality, age, gender, industry, position, company size and what these differences are. This chapter also outlines the implications of this study's findings with regards to the perceptions of the responsibility of business of Chinese managers versus those of South African managers and, consequently, the factors shaping theirs attitudes towards CSR. The implications and findings, in addition to conclusions, are discussed, along with the study's limitations and suggestions for future research.

6.1 Summary of the Main Findings

With reference to the results and analysis of the data from both the questionnaire survey and the interviews in the preceding chapter, a summary of the main findings shall be outlined as follows.

- The study showed that both Chinese and South African managers had generally positive attitudes towards CSR. Since on the managers differed on cultural, religious, historical, social and economic facets, it was not very surprising to find that they also differed on a number of their perceptions of business and attitudes towards CSR. However, a large number of similarities were also noted in their attitudes influencing CSR implementation effects.

- Although South African and Chinese managers work for the same companies in this study, the results of gauging their opinions as to the perceptions of responsibility of business are significantly different ($p = 0.0001$) at the 1%, 5% and 10% significance levels. It can be concluded that the South African managers hold significantly-more favourable perceptions of the responsibility of business than do the Chinese managers. South African managers are more willing to devote time, money and attention to social responsibility than are Chinese managers, even if profit is jeopardised. Chinese managers are less inclined to do so, particularly when there is no profit potential or when it reduces profit.

- Chinese manager's opinions towards CSR are consistent with Porter and Kramer's "shared value argument". Chinese managers see a clear business case for CSR programs in the similar way to the way Porter and Kramer (2006; 2011) see a business case for CSR. Many Chinese managers seem to hold the view that CSR can be conducted in a way which is connected to business development and CSR should be and integral part of corporate strategy and not an add-on aspect of this. Many South African managers appear to hold this traditional approach to CSR.

- There is no statistically-significant difference in the managers' attitudes towards CSR implementation effects ($p = 0.8021$) at the 1%, 5% and 10% significance levels. Most Chinese and South African participants believe that implementing CSR can bring positive effects and generally possess favourable attitudes towards these CSR implementation effects. With regards to the statements that concern the priority of social responsibility and business profits, although both Chinese and South African managers were more likely to feel that CSR and profitability can be compatible, more Chinese managers tended to choose business profit as the priority of business. The findings here reveal the reasons for businesses solving social problems or engaging in social problems to be because they feel they have moral obligations, because of societal expectations and pressure, and because they note the positive effects of implementing social programs.

- Furthermore, there is a statistically significant difference in Chinese and South

African managers' total perceptions and expectations of CSR at the 10% level of significance ($p = 0.0949$). It demonstrates that, in general, South African managers had more favourable perceptions and expectations of CSR than did the Chinese. The result can be attributed to the very significant result measuring the perceptions of responsibility of business.

- Both the one-way analysis of variance test (ANOVA) and Kruskal-Wallis tests showed insignificant differences on the statements by the respondents from banking, mining and telecommunication industries which measured managers' perceptions of the responsibility of business at the 1%, 5% and 10% significant level ($p > 0.10$). The results indicated that there were no significant differences in the statements measuring managers' perceptions of the responsibility of business by the respondents.

- Both the ANOVA and Kruskal-Wallis tests indicated that there were significant differences in managers' attitudes towards CSR implementation effects among the managers from banking, mining and telecommunication industries at the 5% significant level ($P < 0.05$). Generally, managers from the banking industry have more favourable attitudes towards CSR implementation effects than their counterparts from the mining and telecommunication industry. The respondents from the mining industry tended to have more unfavourable attitudes towards CSR implementation effects than did banking and telecommunication industries. Furthermore, managers from banking companies felt more societal expectations than did managers from mining and telecommunication industries. This could be attributed to shifting circumstances whereby the problems (e.g. financial crisis, market downturn, mineworkers strike, some of the mining companies going bankrupt and closing down) in the mining industry have renewed the focus on financial responsibilities and business survival.

- Regarding the "total perceptions and expectations of CSR" scale among the managers from banking, mining and telecommunication industry, the ANOVA test showed insignificant differences scores (p = 0.1212) at 1%, 5% and 10% level of significance, however, the Kruskal-Wallis tests revealed significant scores (p = 0.0724) at 10% level. This is mainly due to the significant results of these managers' attitudes towards CSR implementation effects mentioned earlier. The mean scores of these industries show that the respondents from the banking industry tend to have comparably more favourable perceptions and expectations of CSR than do their counterparts from mining and telecommunication industries. In the mining industry there are less positive attitudes towards CSR perceptions and expectations than in the banking and telecommunication industries.

- The results show there is no significant difference among managers of different positions (senior, middle and junior), age groups, gender, level of education, company sizes in the statements measuring managers' perceptions of the responsibility of business, attitudes towards CSR implementation effects and their total perceptions and expectations of CSR. As for the inconsistent findings with literature, the reason is probably because this study and the ones in literature are not conducted under the same conditions or situation and, therefore, are not applicable to the specific groups in Chinese SOEs in South Africa.

- As for South African managers, the data from both the questionnaire survey and interview results showed that they ranked family upbringing, religion and school/university training as the most influencing factors. Personal values and morals were ranked third with school/university training in influencing South African managers' attitudes towards CSR in the interview findings. In addition, conduct of my superiors and peers were the least influential factors in questionnaire survey and interview findings.

- For Chinese managers, both questionnaire survey and interview finding showed that family upbringing is the most influential factors determining their attitudes towards CSR; school/university education is also an important factor. The results showed that Chinese culture, traditional beliefs and customs, as well as school/university education were ranked second, third and fourth in the questionnaire survey, respectively; however, it turned out to be school/university education (ranked second), conscience (ranked third) and personal values (ranked third) in the interview findings. Moreover, religion and conduct of my superior and peers are the least influential factors in both questionnaire survey and interview findings in determining Chinese managers' attitudes towards CSR.

- The interview findings indicate that younger respondents (≤35 years old) tend to believe education as having more influence than the older counterparts (＞35 years old) on their attitudes towards CSR. This proves the questionnaire survey finding that the school/university training becomes an increasingly important factor in analysis of managers' attitudes towards CSR within the most recent ten years. It is again probably because more schools and universities have set courses related to business ethics and CSR and young people can receive better education in today's modern society.

- In the interview finding, all the managers interviewed, especially South African managers, expressed more directly and obviously that CSR should be an "upliftment of communities and the disadvantaged people" or "as being the 'right thing' to do"; and that companies have an obligation to uplift the community or improve people's living standards, primarily in the community and in the area in which it operates. However, more South African interviewees described CSR from the view of what companies should do to the society or community; more Chinese managers counterparts described CSR in a way which is good and useful to business development or that can bring positive effects to companies; the interview finding is consistent with the questionnaire survey results and then also proved that South African managers hold favourable perceptions of the responsibility of business.

- Generally, the Chinese SOEs in South African have implemented a wide range of social programs. Those companies which contribute little to CSR are either small in size or have just started business (e.g. less than ten employees in total or new open enterprises). The most popular CSR programs are community development programs, which are community infrastructure, charitable work/donations to communities, assistance to small business development for communities, as well as contribution to educational institutions, especially ones involved in the community in which the company operates or they are sourcing the workforce from.

- Slightly more South African managers interviewed (83.33% vs. 72.73%) have positive ideas of the reason for CSR implementation. Moreover, more Chinese managers (45.45%) have less supportive reasons of implementing CSR (e.g. law, outside environment, industry requirement, and communities' and governments' expectation) than South African counterparts (16.67%) (e.g. to obtain happy workforce for their work performance and community members' goodwill to ensure company operation without interruption). More importantly, it was also noted that more Chinese managers (54.55% vs. 16.67%) though implementing social program is for the reason of understanding the benefits of CSR which can help with company's development/success and gaining economic benefits. It indicates the differences between Chinese and South African managers as well as proves that Chinese managers tended to see CSR as a business case that can be useful to the business.

- Both questionnaire survey and interview findings revealed that more Chinese managers agree that companies should perform CSR to repay the community and also believe companies will benefit from CSR in turn; South African managers tended to show that they implemented CSR but seemed not expect the community to pay the company back. It reveals the cultural differences between Chinese and South Africa: Chinese collectivism and South African individualism.

6.2 Discussing the Implications of the Study

As previously mentioned, the results found different perceptions of responsibility of business between South African and Chinese managers. South African managers have more favourable perceptions that CSR has been the responsibility of businesses especially when it is met with profit sacrifice. Furthermore, although both Chinese and South African managers were more likely to feel that CSR and profitability can be compatible, more Chinese managers tended to choose business profit as the priority in business than did the South African managers. Chinese managers tend to invest in CSR programs with benefits or potential benefits as the important motivator. It reveals that financial information is perceived as a more important factor for Chinese managers in deciding to invest in CSR programs. Furthermore, companies should be aware of the difference between Chinese and South African managers' perceptions of the responsibility of business. This may influence the implementation of CSR programs and even the success of the business.

Despite a large proportion of respondents expressing a favourable view of CSR, it can be concluded from both the questionnaire survey in measuring managers' attitudes towards CSR implementation effects and the interview question with regards to the motivation and reason of implementing CSR, especially with reference to Chinese managers, that the reasons for implementing CSR are linked to the awareness of the necessity of implementing such social programs; understanding the positive implementation effects and the economic benefits of doing so; and, the consequences of undoing it – in particular, the feeling of moral obligation and the pressure from community, social and governments' expectations and outside environment as well as law and industry requirements. To enhance the level of CSR participation, it is necessary for society, community and government to take the appropriate steps to improve managers' awareness of the necessity of implementing social programs, to help managers understand the positive implementation effects, to put pressure on managers for them to modify their traditional views of pursuing profits single-mindedly to supporting CSR in this modern society (Fitch, 1976; Eilbrit and Parket, 1973; Orpen, 1987) and to put forward some laws and industry requirements to businesses.

The data also reveals that both South African and Chinese respondents tend to point to the influence of family upbringing and school/university training as primary determinants of their attitudes towards CSR. Additionally, South African managers regarded religion as one of the factors that has the greatest influence upon their attitudes towards CSR. Since these factors have greater influence in shaping the managers' attitudes towards CSR, it is imperative that efforts should be made to instil such values younger generations/future managers (Abdul and Ibrahim, 2002). In other words, these factors should play an important role in nurturing the CSR attitudes of South African future managers. These consequently improve their general attitudes towards CSR and their commitment towards CSR activities (Abdul and Ibrahim, 2002).

6.3 Limitations and Difficulties of the Study

De Vos, Strydom, Fouche & Delport (2005) stated that every study has limitations and it is of great importance for researchers to be aware of those potential weaknesses and be mindful of and to capitalize on all the strengths of study. The limitations for this study are listed as follows:

- Managers who are willing to fill in the questionnaire and agree to participate in interviews may have a more favourable attitude towards CSR than those who are unwilling or refuse to do so. Managers from those companies which do not implement CSR activities tended to be more passive with participating in the study. In addition, the interviewees may try to give answers normative in nature rather than truthful. These may bring a bias to the study which is a threat to the validity and reliability to the research.

- Although the total sample is quite large (N = 196), some of the subgroups of industries in sample are insufficient in size. Only three industries (banking, mining and telecommunication) have been compared; the remainder of the industries was excluded in this study due to the small subgroups.

- There is a language barrier which necessitates a translation between English and Chinese. It was necessary to speak to South African and Chinese respondents in their native language (English and Chinese) and to translate the recorded Chinese interview into English. There is still a possibility that some interview information might be omitted due to the translation.

- Although the sample can be regarded as representative where the questionnaire and interview were implemented, they were not randomly selected; junior managers were specifically not included in the interview.

- The researcher recognises that 17.9% (35 out of 196) of the participants in the target companies may have created a bias that could have inhibited some participants from being open and honest (i.e. 12 Chinese and 3 South African managers coming from the same company as where the author works, 18 Chinese and 2 South African managers from other companies).

- There are only ten factors influencing managers' attitudes in questionnaire were tested; the effects of other various specific factors such as the history of the country, organisational culture, organisational ownership and performance, individual background and so on were not taken into consideration.

- Because the questionnaire survey and interviews of this study took place in the country of South Africa, comparing Chinese managers, it is reasonable to assume that South African respondents have more favourable perception of business in their own country. However, it might be a possibility that if a similar study takes place in China, the result might be different.

- The author's prior experience in devising research questionnaires and conducting research is limited. In order to conquer this difficulty, the interview questions were first viewed and revised by the author's supervisor Professor D.A.L. Coldwell and then, using Cronbach alpha test, measured the reliability of the internal consistency of the scale.

6.4 Suggestions for Future Research

To more thoroughly and deeply investigate South African and Chinese managers' perceptions and attitudes towards CSR, more research should be conducted to examine the topic. Recommendations for further and deeper research are outline as follows.

- Although the total sample is quite large, some of the subgroups of industries in sample are insufficient in size. It is therefore recommended that further study should be conducted and in which managers from different industries be sampled from fully various types of industries with a larger population and sample size for each of industry.

- Due to 56.1% of South African managers are working in the mining industry or 56.1% of managers from mining industry are South African (See Table 4.2), the results measuring the attitudes of managers from different industry and of different nationalities (South African and Chinese) may be mutually affected. To eliminate the influence of the industry factor, a study could be conducted to examine Chinese and South African employees from a single industry or various industries of similar proportion. Similarly, to eliminate the influence of nationality factor, research could be conducted to examine the managers from different industries but of a single nationality or different nationalities of similar proportion.

- It is also recommended that further research should be conducted to examine the effects of other factors such as the history of the country, organisational culture, organisational ownership and performance, individual background, personal values (Abdul and Ibrahim, 2002).

- It is also significant to investigate the means for improvement in CSR management in future research, in order to manage CSR more efficiently in Chinese SOEs in South Africa.

- Future research is needed to uncover the impact which social responsibility attitudes have on specific managerial actions and on company performance. It should explain the processes by which cultural norms and values affect these managers' attitudes towards CSR from wider aspects.

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LIST OF APPENDICES

APPENDIX 1 QUESTIONNAIRE ON PERCEPTIONS AND EXPECTIONS OF CSR (ENGLISH & CHINESE)

Questionnaire on Perceptions of Corporate Social Responsibility

Jocelyn Zeng

Introduction

Dear Sir or Madam:

I'm a graduate student studying Master of Commerce in the field of Management at the University of the Witwatersrand in Johannesburg. Currently, I'm preparing for my graduation dissertation named "Corporate Social Responsibility in Chinese State-owned Enterprises in South Africa: An Empirical Study of Managerial Attitudes".

This questionnaire is designed to evaluate managerial attitudes towards corporate social responsibility. The findings will help me understand managers' perceptions of corporate social responsibility and factors influence managers' attitudes in the work place.

I would really appreciate if you could spare some time answering the following questions. Your help means a great deal to me and I promise that anything concerning you will remain anonymous and confidential. Answers will only be used for academic purposes.

If you have any questions regarding this questionnaire, please do not hesitate to contact me at 071 180 0477 or jocy.zeng@gmail.com. I would really appreciate if you could send the completed questionnaire back to my email (jocy.zeng@gmail.com). I really appreciate your help and valuable time!

Kindest regards,
Jocelyn Zeng

Biographical Information

Please tick/complete the boxes indicated below.

1. AGE ________ years old

2. GENDER ❒ Female ❒ Male

3. NATIONALITY ❒ South African ❒ Chinese South African ❒ Chinese ❒ Other: ________.

4. HOME LANGUAGE ❒English ❒ Chinese ❒ Afrikaans ❒ Other (Please specify): __________.

5. MANAGERIAL POSITION ❒ Senior Manager ❒ Middle Manager ❒ Junior Manager ❒ Other: ________.

6. DESIGNATION OF POSITION IN THE COMPANY: ____________________.

7. YEARS OF WORKING IN THIS COMPANY IN SOUTH AFRICA

   ________ Years

8. LENGTH OF RESIDENCE (IN YEARS) IN SOUTH AFRICA

   ________ Years

9. YOUR HIGHEST EDUCATIONAL QUALIFICATION

   ❒ Matric or equivalent ❒ Bachelor ❒ Honours ❒ Master ❒ Ph. D ❒ Other: ________.

10. DO YOU HAVE A PROFESSIONAL QUALIFICATION? (e.g. Chartered Accountant, Attorney ect) ❒ No ❒ Yes (please specify): ________.

11. COMPANY NAME: ______________________.

12. INDUSTRY ❒ Manufacturing ❒ Banking ❒ Mining ❒ Construction ❒ Textiles ❒ Transport ❒ Automobile ❒ Telecom ❒ IT ❒ Other (Please specify): ___________.

13. APPROXIMATE NUMBER OF EMPLOYEES IN YOUR COMPANY

    __________ Employees

Section 1: The Perceptions of the Responsibility of Business

This questionnaire focuses on your attitudes towards corporate social responsibility. It is not a test and there are no right or wrong answers, so please indicate how you really feel and tick the box that best represents your attitudes.

THE PERCEPTIONS OF THE RESPONSIBILITY OF BUSINESS		1 Strongly disagree	2 Disagree	3 Neutral/ Don't know	4 Agree	5 Strongly agree
1	Business is solely responsible for making a profit so long as it acts legally, it does not need to be concerned about social problems.					
2	Business is responsible for making a profit and helping to solve only those social problems it has created.					
3	Business should help to solve social problems of their own making or not, so long as there is some profit potential in it.					
4	Business should help to solve social problems of their own making or not, even if there is no profit potential in doing so.					
5	Business should help to solve social problems of their own making or not, even if doing so reduces their profit.					

Source: Van Over and Barone (1976) and Ostlund (1977).

Section 2: Your Attitudes towards Corporate Social Responsibility

ATTITUDES TOWARDS CORPORATE SOCIAL RESPONSIBILITY		1 Strongly disagree	2 Disagree	3 Neutral/ Don't know	4 Agree	5 Strongly agree
1	Adopting an ethical approach to business will result in increasing profits in the long term.					
2	Business must repay the community for its past exploitation on many fronts (Human, environmental and natural resources).					
3	Social problems can sometimes be solved in ways that produce profits from the problem solution.					

4	If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks.					
5	Since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems.					
6	A business must conform to the moral values and practices of the community in which it operates.					
7	Business has an ethical duty to develop all its company employees.					
8	Society expects business to help solve problems as well as to produce goods and services efficiently.					
9	Business leaders are trained to manage economic institutions and not to work effectively on social problems.					
10	If social programs add to business costs it will make business uncompetitive, especially in the international arena.					
11	A business that ignores social responsibility can obtain a competitive advantage over a business that does not.					
12	Involvement in social responsibility programs threatens business by diverting time and money away from its primary business purpose.					
13	Business already has too much social power and should not engage in social programs that might give it more.					
14	Asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off.					
15	Social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business.					

Source: Coldwell (2001), Davis (1967), Quazi and Brien (2000).

Section 3: To What Extent do the Following Aspects Influence Your Attitudes towards Corporate Social Responsibility

Options 1 to 10 indicate the extent of the following aspects influencing your attitudes towards corporate social responsibility. "1" means not influenced at all; "10" means completely influenced. Please tick the box that best represents the aspects influencing your attitude towards CSR.

TO WHAT EXTENT DO THE FOLLOWING ASPECTS INFLUENCE YOUR ATTITUDES TOWARDS CSR		EXTENT OF INFLUENCE									
		1	2	3	4	5	6	7	8	9	10
		Not at all					Completely				
1	My family upbringing influences my attitudes towards CSR.										
2	Traditional beliefs and customs influence my attitudes towards CSR.										
3	The common practices in industry or industry ethical climate influence (s) my attitudes towards CSR.										
4	School/university training influences my attitudes towards CSR.										
5	Religious training influences my attitudes towards CSR.										
6	Conduct of my superiors influences my attitudes towards CSR.										
7	Conduct of my peers influences my attitudes towards CSR.										
8	Society's moral climate influences my attitudes towards CSR.										
9	Chinese/South African culture influences my attitudes towards CSR.										
10	The media (e.g. TV, Radio and Internet) influences my attitudes towards CSR.										

Source: Gilles and Leinbach (1983), Christie, Kwon, Stoeberl and Baumhart (2003).

Thank you very much for your cooperation!

END

企业社会责任看法的调查问卷

曾琼艳

介绍

尊敬的先生/女士：

您好！

我是一名南非金山大学商务管理专业即将毕业的硕士研究生。目前我在准备有关企业社会责任研究的毕业论文，题目为“中国国有企业在南非的社会责任：经理态度的实证研究”。

这份问卷旨在调查经理们对企业社会责任的态度。研究结果将有助于本人了解工作环境中经理们对公司社会责任的理解以及影响经理们社会责任态度的因素。

希望您能在百忙之中抽出时间回答下面几个问题，我将不胜感激！您的帮助对我至关重要，我郑重承诺有关您的任何信息都是匿名，且仅供此项学术用途之用，并严格保密。

如果您对此问卷有任何疑问，欢迎致电 071 180 0477 或发邮件至 jocy.zeng@gmail.com 联系本人。如果您能将问卷完成后发回至本人邮箱 jocy.zeng@gmail.com，我将不胜感激。再次感谢您的帮助及宝贵时间！

　　此致

敬礼！

曾琼艳

个人信息

请在下面的选项中打勾。

1. 年龄 __________ 岁
2. 性别 ❒ 女 ❒ 男
3. 国籍 ❒ 南非 ❒ 南非籍华人 ❒ 中国
   ❒ 其他（请详细说明): ___________.
4. 母语 ❒ 英语 ❒ 中文 ❒非洲荷兰语
   ❒ 其他（请详细说明): ____________.
5. 管理职位 ❒高层经理 ❒中层经理
   ❒初级经理 ❒其他（请详细说明): ___________.
6. 您在公司的职位名称：_________________________.
7. 您在目前南非公司的就职年限 ___________ 年
8. 在南非居住的年限 __________ 年
9. 教育程度
   ❒ 高中 ❒ 学士 ❒ 荣誉学士 Honours
   ❒ 硕士 ❒ 博士 ❒其他: _________.
10. 您是否有职业资格证书（如：注册会计师证、律师资格证等）
    ❒ 无 ❒ 有（请详细说明）: ________________.
11. 南非当地公司英文名称：___________________________.
12. 行业 ❒ 制造业 ❒ 银行业 ❒ 矿业
    ❒ 建筑业 ❒ 纺织业 ❒ 运输业
    ❒ 汽车业 ❒ 通信业 ❒ IT 业
    ❒ 其他（请详细说明): _______________.
13. 您公司员工的总人数大约有 __________ 人

第一部分: 对企业社会责任的理解

此问卷旨在调查您对公司社会责任的看法。这并不是测试，答案没有对错之分。因此，请表达您的真实感受，并选择最代表您的看法的选项。

对企业责任的理解		1 完全反对	2 不同意	3 中立/不知道	4 同意	5 非常赞同
1	只要在合法行为下，企业只需负责营利，不需要考虑社会问题。					
2	企业负责营利的同时只需帮助解决企业自身导致的社会问题。					
3	企业应该帮助解决社会问题，不论这些社会问题是否是其自身导致的，前提是要有潜在利润。					
4	企业应该帮助解决社会问题，不论这些社会问题是否是其自身导致的，即使这样做没有潜在利润。					
5	企业应该帮助解决社会问题，不论这些社会问题是否是其自身导致的，即使这样做会减少企业利润。					

Source: Van Over and Barone (1976) and Ostlund (1977).

第二部分: 对社会责任的态度

对社会责任的态度		1 完全反对	2 不同意	3 中立/不知道	4 同意	5 非常赞同
1	从长远来看，以合乎道德的方法经商会增加利润。					
2	企业必须为其过去的多项开发和开采（针对人力资源、环境资源和自然资源）而回报社区。					
3	社会问题有时也可以通过产生利润的方案来解决。					
4	如果企业现在延期处理社会问题， 它可能发现自己之后会面临更大的社会问题而无法经营主业。					
5	因为企业占有社会的大量管理和财务资源，他们应该来解决社会问题（人们理应期待他们来解决社会问题）。					
6	企业必须遵守所在经营社区的道德价值和惯例。					

7	企业有道德义务发展所有公司员工。					
8	社会不但期望企业有效生产产品及提供服务而且期待企业帮助解决社会问题。					
9	培养企业领导是为了管理经济机构而不是为了有效处理社会问题。					
10	如果社会责任项目使企业成本增加, 那将使企业不具竞争力，尤其是在国际竞争中。					
11	忽视社会责任的企业比重视社会责任的企业更能获得竞争优势。					
12	参与社会责任项目会分散企业从事主业的时间和金钱而对企业构成威胁。					
13	企业已经获得太多社会权力，企业不应该参与可能给企业更多社会权力的社会项目。					
14	让企业去参与任何不能获得利润的活动可能使社会变得更贫穷而不是更富裕。					
15	社会（责任项目）的参与对于边缘企业来说可能是毁灭性的，因为高成本的支出可能使其被驱逐出生意场。					

Source: Coldwell (2001), Davis (1967), Quazi and Brien (2000).

第三部分: 下列因素对您的社会责任看法的影响程度

选项"1-10" 分别代表下列因素对您的社会责任看法的影响程度, "1" 表示一点也不受影响， "10"表示完全受影响。请选择最能代表影响您对社会责任看法的选项。

下列因素对您的社会责任看法的影响程度		影响程度									
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
		一点也不受影响					完全受影响				
1	我的家庭教育影响我对企业社会责任的看法。										
2	传统的信仰和习俗影响我对企业社会责任的看法。										
3	行业惯例或行业道德风气影响我对企业社会责任的看法。										
4	中学/大学教育影响我对企业社会责任的看法。										
5	宗教影响我对社会责任的看法。										
6	我的上司的行为影响我对企业社会责任的看法。										
7	我的同事的行为影响我对企业社会责任的看法。										

8	社会的道德风气影响我对企业社会责任的看法。										
9	中国/南非文化影响我对企业社会责任的看法。										
10	媒体（如：电视、广播、网络）影响我对企业社会责任的看法。										

Source: Gilles and Leinbach (1983), Christie, Kwon, Stoeberl and Baumhart (2003).

非常感谢您的合作！

结束

Interview Questions on Perceptions of Corporate Social Responsibility

Jocelyn Zeng

Interviewee Profile:

Name:

Position:

Company name:

Contact details:

Interview Questions

1. What does CSR mean to you? In other words, can you describe CSR for me?

2. Is your organization applying CSR in any form? If so, please give examples. If not, why do you think this is?

3. Why does your organization implement/adopt CSR?

4. What personal factors influence your attitudes towards CSR? In what way do they influence?

END

企业社会责任看法的采访问卷

曾琼艳

被访问者信息:

姓名：

职务：

公司名称：

联系方式：

采访问题:

1. 请问您对企业社会责任是怎样理解的？换句话说，您可以向我描述一下企业社会责任吗？

2. 贵公司以任何形式履行企业社会责任吗？如果有，请举例。如果没有，您认为为什么会这样？

3. 贵公司为什么会履行社会责任？

4. 什么个人因素影响您对企业社会责任的态度？以何种方式/程度影响？

结束

APPENDIX 3 CRONBACH COEFFICIENT ALPHA TESTS TABLES

Table 4.6.1 Cronbach Alpha measuring perceptions of the responsibility of business

Cronbach Coefficient Alpha	
Variables (Question 1-5)	**Alpha**
Raw	0.682165
Standardized	**0.686756**

Table 4.6.2 Cronbach Alpha measuring managerial attitudes towards CSR implementation effects

Cronbach Coefficient Alpha	
Variables (Question 6-20)	**Alpha**
Raw	0.790922
Standardized	**0.797843**

Table 4.6.3 Cronbach Alpha measuring factors influencing managerial attitudes towards CSR

Cronbach Coefficient Alpha	
Variables (Question 21-30)	**Alpha**
Raw	0.804886
Standardized	**0.810046**

Table 4.6.4 Cronbach Alpha measuring the total perceptions and expectations of CSR

Cronbach Coefficient Alpha	
Variables (Question 1-20)	**Alpha**
Raw	0.813267
Standardized	**0.821616**

Table 4.6.5 Cronbach Alpha measuring the whole questionnaire

Cronbach Coefficient Alpha	
Variables (Question 1-30)	**Alpha**
Raw	0.806833
Standardized	**0.834992**

APPENDIX 4 TWO-SAMPLE T-TESTS FOR EXAMINING CHINESE AND SOUTH AFRICAN MANAGERS' PERCEPTIONS OF THE RESPONSIBILITY OF BUSINESS AND THEIR ATTITUDES TOWARDS CSR IMPLEMENTATION EFFECTS

Table 4.7.2.1: Two-sample t-tests examining the differences in Chinese and South African managers' perceptions of the responsibility of business

t Test

The TTEST Procedure

Variable: AveROB1-5

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.8122	0.4686	0.0518	2.8000	5.0000
3	114	3.4351	0.6486	0.0607	2.0000	4.6000
Diff (1-2)		0.3771	0.5803	0.0840		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.8122	3.7092	3.9152	0.4686	0.4062	0.5538
3		3.4351	3.3147	3.5554	0.6486	0.5740	0.7458
Diff (1-2)	**Pooled**	0.3771	0.2114	0.5428	0.5803	0.5278	0.6444
Diff (1-2)	**Satterthwaite**	0.3771	0.2197	0.5345			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	4.49	<.0001
Satterthwaite	Unequal	193.99	4.73	<.0001

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.92	0.0022

Table 4.7.2.2: Two-sample t-tests examining the differences in Chinese and South African managers' perceptions of the responsibility of business for each point

t Test

The TTEST Procedure

Variable: ResponsibilityOfBusiness1

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.2683	0.8322	0.0919	1.0000	5.0000
3	114	4.1053	0.8133	0.0762	1.0000	5.0000
Diff (1-2)		0.1630	0.8212	0.1189		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.2683	4.0854	4.4511	0.8322	0.7214	0.9835
3		4.1053	3.9544	4.2562	0.8133	0.7196	0.9351
Diff (1-2)	**Pooled**	0.1630	-0.0715	0.3976	0.8212	0.7470	0.9119
Diff (1-2)	**Satterthwaite**	0.1630	-0.0726	0.3986			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	1.37	**0.1720**
Satterthwaite	Unequal	172.24	1.37	0.1738

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	81	113	1.05	0.8144

Variable: ResponsibilityOfBusiness2

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.8537	0.9312	0.1028	1.0000	5.0000
3	114	3.5526	0.9694	0.0908	1.0000	5.0000
Diff (1-2)		0.3010	0.9536	0.1381		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.8537	3.6490	4.0583	0.9312	0.8073	1.1005
3		3.5526	3.3728	3.7325	0.9694	0.8578	1.1146
Diff (1-2)	**Pooled**	0.3010	0.0287	0.5734	0.9536	0.8675	1.0590
Diff (1-2)	**Satterthwaite**	0.3010	0.0303	0.5717			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	2.18	**0.0305**
Satterthwaite	Unequal	178.67	2.19	0.0295

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.08	0.7065

Variable: ResponsibilityOfBusiness3

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.4756	1.1025	0.1217	1.0000	5.0000
3	114	3.1053	0.9156	0.0858	1.0000	5.0000
Diff (1-2)		0.3703	0.9979	0.1445		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.4756	3.2334	3.7178	1.1025	0.9557	1.3029
3		3.1053	2.9354	3.2752	0.9156	0.8102	1.0528
Diff (1-2)	**Pooled**	0.3703	0.0854	0.6553	0.9979	0.9077	1.1081
Diff (1-2)	**Satterthwaite**	0.3703	0.0762	0.6645			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	2.56	**0.0111**
Satterthwaite	Unequal	154.12	2.49	0.0140

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	81	113	1.45	0.0682

Variable: ResponsibilityOfBusiness4

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.8780	0.7435	0.0821	2.0000	5.0000
3	114	3.4035	0.9381	0.0879	1.0000	5.0000
Diff (1-2)		0.4745	0.8622	0.1248		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.8780	3.7147	4.0414	0.7435	0.6446	0.8787
3		3.4035	3.2294	3.5776	0.9381	0.8301	1.0786
Diff (1-2)	**Pooled**	0.4745	0.2283	0.7208	0.8622	0.7843	0.9575
Diff (1-2)	**Satterthwaite**	0.4745	0.2374	0.7117			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	3.80	0.0002
Satterthwaite	Unequal	192.13	3.95	**0.0001**

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**

Folded F	113	81	1.59	0.0276

Variable: ResponsibilityOfBusiness5

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.3780	1.0261	0.1133	1.0000	5.0000
3	114	3.0088	0.9730	0.0911	1.0000	5.0000
Diff (1-2)		0.3693	0.9955	0.1442		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.3780	3.1526	3.6035	1.0261	0.8895	1.2126
3		3.0088	2.8282	3.1893	0.9730	0.8610	1.1188
Diff (1-2)	**Pooled**	0.3693	0.0850	0.6536	0.9955	0.9056	1.1055
Diff (1-2)	**Satterthwaite**	0.3693	0.0822	0.6563			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	2.56	**0.0112**
Satterthwaite	Unequal	169	2.54	0.0120

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	81	113	1.11	0.5983

Table 4.7.3.1: Two-sample t-tests examining the differences in South African and Chinese managers' attitudes towards CSR implementation effects

t Test

The TTEST Procedure

Variable: AveMA1-15

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.8244	0.4024	0.0444	2.8000	4.8667
3	114	3.8088	0.4484	0.0420	2.8000	5.0000
Diff (1-2)		0.0156	0.4298	0.0622		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.8244	3.7360	3.9128	0.4024	0.3488	0.4755
3		3.8088	3.7256	3.8920	0.4484	0.3967	0.5155

Diff (1-2)	Pooled	0.0156	-0.1071	0.1384	0.4298	0.3909	0.4772
Diff (1-2)	Satterthwaite	0.0156	-0.1050	0.1362			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	0.25	**0.8021**
Satterthwaite	Unequal	184.69	0.26	0.7987

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	113	81	1.24	0.3033

Table 4.7.3.2: Two-sample t-tests examining the differences in South African and Chinese managers' attitudes towards CSR implementation effects for each point

t Test

The TTEST Procedure

Variable: 1ManageralAttitudes1

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.1951	0.8080	0.0892	2.0000	5.0000
3	114	4.1491	0.8226	0.0770	1.0000	5.0000
Diff (1-2)		0.0460	0.8165	0.1182		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.1951	4.0176	4.3727	0.8080	0.7004	0.9548
3		4.1491	3.9965	4.3018	0.8226	0.7279	0.9458
Diff (1-2)	Pooled	0.0460	-0.1872	0.2792	0.8165	0.7427	0.9067
Diff (1-2)	Satterthwaite	0.0460	-0.1866	0.2786			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	0.39	**0.6977**
Satterthwaite	Unequal	176.49	0.39	0.6969

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	113	81	1.04	0.8710

Variable: 2ManageralAttitudes2

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.3659	1.0831	0.1196	1.0000	5.0000
3	114	4.2456	0.6593	0.0618	2.0000	5.0000
Diff (1-2)		-0.8798	0.8620	0.1248		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.3659	3.1279	3.6038	1.0831	0.9389	1.2800
3		4.2456	4.1233	4.3680	0.6593	0.5834	0.7581
Diff (1-2)	**Pooled**	-0.8798	-1.1259	-0.6336	0.8620	0.7841	0.9572
Diff (1-2)	**Satterthwaite**	-0.8798	-1.1462	-0.6133			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	-7.05	<.0001
Satterthwaite	Unequal	123.64	-6.54	**<.0001**

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	81	113	2.70	<.0001

Variable: 3ManageralAttitudes3

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.9878	0.6572	0.0726	2.0000	5.0000
3	114	4.0351	0.6643	0.0622	2.0000	5.0000
Diff (1-2)		-0.0473	0.6613	0.0958		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.9878	3.8434	4.1322	0.6572	0.5697	0.7767
3		4.0351	3.9118	4.1583	0.6643	0.5878	0.7638
Diff (1-2)	**Pooled**	-0.0473	-0.2361	0.1416	0.6613	0.6016	0.7344
Diff (1-2)	**Satterthwaite**	-0.0473	-0.2359	0.1414			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	-0.49	**0.6220**
Satterthwaite	Unequal	175.75	-0.49	0.6215

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.02	0.9270

Variable: 4ManageralAttitudes4

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum

1	82	4.0488	0.7354	0.0812	2.0000	5.0000
3	114	4.0351	0.7156	0.0670	2.0000	5.0000
Diff (1-2)		0.0137	0.7239	0.1048		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.0488	3.8872	4.2104	0.7354	0.6375	0.8691
3		4.0351	3.9023	4.1679	0.7156	0.6332	0.8228
Diff (1-2)	**Pooled**	0.0137	-0.1930	0.2204	0.7239	0.6585	0.8039
Diff (1-2)	**Satterthwaite**	0.0137	-0.1941	0.2215			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	0.13	**0.8962**
Satterthwaite	Unequal	171.78	0.13	0.8967

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	81	113	1.06	0.7821

Variable: 5ManageralAttitudes5

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.4268	0.9562	0.1056	1.0000	5.0000
3	114	3.4123	0.9389	0.0879	1.0000	5.0000
Diff (1-2)		0.0145	0.9462	0.1370		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.4268	3.2167	3.6369	0.9562	0.8289	1.1300
3		3.4123	3.2381	3.5865	0.9389	0.8309	1.0796
Diff (1-2)	**Pooled**	0.0145	-0.2557	0.2848	0.9462	0.8607	1.0507
Diff (1-2)	**Satterthwaite**	0.0145	-0.2567	0.2858			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	0.11	**0.9155**
Satterthwaite	Unequal	172.75	0.11	0.9158

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	81	113	1.04	0.8509

Variable: 6ManageralAttitudes6

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.2439	0.6199	0.0685	3.0000	5.0000
3	114	4.3509	0.6238	0.0584	2.0000	5.0000

Diff (1-2)		-0.1070	0.6221	0.0901		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.2439	4.1077	4.3801	0.6199	0.5374	0.7325
3		4.3509	4.2351	4.4666	0.6238	0.5520	0.7172
Diff (1-2)	Pooled	-0.1070	-0.2846	0.0707	0.6221	0.5659	0.6909
Diff (1-2)	Satterthwaite	-0.1070	-0.2846	0.0706			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	-1.19	**0.2365**
Satterthwaite	Unequal	175.3	-1.19	0.2362

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	113	81	1.01	0.9606

Variable: 7ManageralAttitudes7

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.2561	0.7668	0.0847	1.0000	5.0000
3	114	4.0877	0.7821	0.0733	2.0000	5.0000
Diff (1-2)		0.1684	0.7757	0.1123		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.2561	4.0876	4.4246	0.7668	0.6647	0.9061
3		4.0877	3.9426	4.2328	0.7821	0.6921	0.8993
Diff (1-2)	Pooled	0.1684	-0.0532	0.3899	0.7757	0.7056	0.8614
Diff (1-2)	Satterthwaite	0.1684	-0.0526	0.3893			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	1.50	**0.1355**
Satterthwaite	Unequal	176.68	1.50	0.1344

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	113	81	1.04	0.8567

Variable: 8ManageralAttitudes8

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.1098	0.6668	0.0736	2.0000	5.0000
3	114	3.9649	0.7278	0.0682	1.0000	5.0000
Diff (1-2)		0.1448	0.7030	0.1018		

NATIONALITY3	Method	Mean	95% CL Mean	Std Dev	95% CL Std Dev

1		4.1098	3.9632	4.2563	0.6668	0.5780	0.7880
3		3.9649	3.8299	4.1000	0.7278	0.6440	0.8369
Diff (1-2)	**Pooled**	0.1448	-0.0559	0.3456	0.7030	0.6395	0.7806
Diff (1-2)	**Satterthwaite**	0.1448	-0.0531	0.3428			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	1.42	**0.1564**
Satterthwaite	Unequal	182.99	1.44	0.1506

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.19	0.4049

Variable: 9ManageralAttitudes9

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.1829	1.0787	0.1191	1.0000	5.0000
3	114	3.0965	1.0041	0.0940	1.0000	5.0000
Diff (1-2)		0.0864	1.0359	0.1500		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.1829	2.9459	3.4199	1.0787	0.9351	1.2748
3		3.0965	2.9102	3.2828	1.0041	0.8886	1.1546
Diff (1-2)	**Pooled**	0.0864	-0.2094	0.3823	1.0359	0.9423	1.1504
Diff (1-2)	**Satterthwaite**	0.0864	-0.2132	0.3861			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	0.58	**0.5651**
Satterthwaite	Unequal	166.95	0.57	0.5698

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	81	113	1.15	0.4790

Variable: 10ManageralAttitudes10

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.4512	0.9957	0.1100	2.0000	5.0000
3	114	3.3070	0.9878	0.0925	1.0000	5.0000
Diff (1-2)		0.1442	0.9911	0.1435		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.4512	3.2324	3.6700	0.9957	0.8632	1.1767
3		3.3070	3.1237	3.4903	0.9878	0.8741	1.1358

Diff (1-2)	Pooled	0.1442	-0.1388	0.4272	0.9911	0.9015	1.1006
Diff (1-2)	Satterthwaite	0.1442	-0.1394	0.4278			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	1.00	**0.3162**
Satterthwaite	Unequal	173.83	1.00	0.3170

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	81	113	1.02	0.9293

Variable: 11ManageralAttitudes11

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.7683	1.1144	0.1231	1.0000	5.0000
3	114	3.9386	0.9434	0.0884	1.0000	5.0000
Diff (1-2)		-0.1703	1.0183	0.1475		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.7683	3.5234	4.0132	1.1144	0.9661	1.3170
3		3.9386	3.7635	4.1136	0.9434	0.8348	1.0847
Diff (1-2)	Pooled	-0.1703	-0.4611	0.1205	1.0183	0.9263	1.1308
Diff (1-2)	Satterthwaite	-0.1703	-0.4696	0.1290			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	-1.15	**0.2495**
Satterthwaite	Unequal	156.26	-1.12	0.2627

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	81	113	1.40	0.1017

Variable: 12ManageralAttitudes12

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.8171	0.7719	0.0852	2.0000	5.0000
3	114	3.8158	0.8045	0.0753	2.0000	5.0000
Diff (1-2)		0.00128	0.7910	0.1145		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.8171	3.6475	3.9867	0.7719	0.6691	0.9122
3		3.8158	3.6665	3.9651	0.8045	0.7119	0.9250
Diff (1-2)	Pooled	0.00128	-0.2246	0.2272	0.7910	0.7195	0.8784
Diff (1-2)	Satterthwaite	0.00128	-0.2232	0.2258			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	0.01	**0.9911**
Satterthwaite	Unequal	178.79	0.01	0.9910

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.09	0.6974

Variable: 13ManageralAttitudes13

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.0244	0.6662	0.0736	2.0000	5.0000
3	114	3.8421	0.7476	0.0700	2.0000	5.0000
Diff (1-2)		0.1823	0.7148	0.1035		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.0244	3.8780	4.1708	0.6662	0.5775	0.7873
3		3.8421	3.7034	3.9808	0.7476	0.6616	0.8596
Diff (1-2)	**Pooled**	0.1823	-0.0218	0.3864	0.7148	0.6502	0.7937
Diff (1-2)	**Satterthwaite**	0.1823	-0.0181	0.3827			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	1.76	**0.0798**
Satterthwaite	Unequal	185.25	1.79	0.0743

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.26	0.2725

Variable: 14ManageralAttitudes14

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	4.1951	0.7443	0.0822	2.0000	5.0000
3	114	3.9035	0.8619	0.0807	1.0000	5.0000
Diff (1-2)		0.2916	0.8149	0.1180		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		4.1951	4.0316	4.3587	0.7443	0.6453	0.8796
3		3.9035	3.7436	4.0634	0.8619	0.7627	0.9910
Diff (1-2)	**Pooled**	0.2916	0.0589	0.5243	0.8149	0.7412	0.9049
Diff (1-2)	**Satterthwaite**	0.2916	0.0643	0.5189			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	2.47	**0.0143**

Satterthwaite	Unequal	187.54	2.53	0.0122

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.34	0.1629

Variable: 15ManageralAttitudes15

NATIONALITY3	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.2927	0.9621	0.1062	2.0000	5.0000
3	114	2.9474	0.9942	0.0931	1.0000	5.0000
Diff (1-2)		0.3453	0.9809	0.1420		

NATIONALITY3	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.2927	3.0813	3.5041	0.9621	0.8340	1.1370
3		2.9474	2.7629	3.1318	0.9942	0.8797	1.1431
Diff (1-2)	**Pooled**	0.3453	0.0652	0.6254	0.9809	0.8922	1.0893
Diff (1-2)	**Satterthwaite**	0.3453	0.0665	0.6241			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	2.43	**0.0160**
Satterthwaite	Unequal	177.96	2.44	0.0155

Equality of Variances				
Method	**Num DF**	**Den DF**	**F Value**	**Pr > F**
Folded F	113	81	1.07	0.7598

Table 4.7.3.3: Two-sample t-tests examining the differences in South African and Chinese managers' total perceptions and expectations of CSR

t Test

The TTEST Procedure

Variable: Ave1-20

Nationality	N	Mean	Std Dev	Std Err	Minimum	Maximum
1	82	3.8110	0.3536	0.0390	2.9000	4.7000

3	114	3.7154	0.4430	0.0415	2.7500	4.7500
Diff (1-2)		0.0956	0.4080	0.0591		

Nationality	Method	Mean	95% CL Mean		Std Dev	95% CL Std Dev	
1		3.8110	3.7333	3.8887	0.3536	0.3065	0.4178
3		3.7154	3.6332	3.7976	0.4430	0.3920	0.5094
Diff (1-2)	**Pooled**	0.0956	-0.0209	0.2122	0.4080	0.3712	0.4531
Diff (1-2)	**Satterthwaite**	0.0956	-0.0167	0.2080			

Method	Variances	DF	t Value	Pr > |t|
Pooled	Equal	194	1.62	0.1072
Satterthwaite	Unequal	191.86	1.68	**0.0949**

Equality of Variances				
Method	Num DF	Den DF	F Value	Pr > F
Folded F	113	81	1.57	0.0325

APPENDIX 5 ANOVA TESTS EXAMINING THE DIFFERENCES IN OPINIONS OF MANAGERS FROM DIFFERENT INDUSTRIES ON THEIR PERCEPTIONS OF THE RESPONSIBILITY OF BUSINESS AND ATTITUDES TOWARDS CSR IMPLEMENTATION EFFECTS

Table 4.7.7.1: ANOVA Test examining the differences in opinions of managers from different industries (banking, mining and telecommunication) on their perceptions of the responsibility of business

One-Way Analysis of Variance Results

The ANOVA Procedure

Class Level Information		
Class	Levels	Values
Industry3	3	2 3 8

Number of Observations Read	140
Number of Observations Used	140

One-Way Analysis of Variance Results

The ANOVA Procedure

Dependent Variable: AveROB1-5

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1.10061242	0.55030621	1.65	0.1949
Error	137	45.56110186	0.33256279		
Corrected Total	139	46.66171429			

R-Square	Coeff Var	Root MSE	AveROB1-5 Mean
0.023587	15.63431	0.576683	3.688571

Source	DF	Anova SS	Mean Square	F Value	Pr > F

Industry3	2	1.10061242	0.55030621	1.65	**0.1949**

One-Way Analysis of Variance
Results
Means and Descriptive Statistics

Industry3	Mean of AveROB1-5	Std. Dev. of AveROB1-5	Variance of AveROB1-5	Minimum of AveROB1-5	Maximum of AveROB1-5
	3.68857143	0.5793926	0.33570	2	5
2	3.72857143	0.57733015	0.33331	2.4	5
3	3.74029851	0.49850069	0.24850	2.2	4.6
8	3.52258065	0.71866064	0.51647	2	4.6

Table 4.7.7.2: Kruskal-Wallis Test examining the differences in the perceptions of the responsibility of business of managers from different industries (banking, mining and telecommunication)

Nonparametric One-Way ANOVA
The NPAR1WAY Procedure

Wilcoxon Scores (Rank Sums) for Variable AveROB1-5 Classified by Variable Industry3					
Industry3	**N**	**Sum of Scores**	**Expected Under H0**	**Std Dev Under H0**	**Mean Score**
8	31	1947.0	2185.50	197.264940	62.806452
3	67	4961.0	4723.50	237.331093	74.044776
2	42	2962.0	2961.00	217.717577	70.523810
Average scores were used for ties.					

Kruskal-Wallis Test	
Chi-Square	1.6603
DF	2
Pr > Chi-Square	**0.4360**

Table 4.7.8.1: ANOVA examining the differences in attitudes towards CSR implementation effects of managers from different industries (banking, mining and telecommunication) on their

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	**Levels**	**Values**
Industry3	3	2 3 8

Number of Observations Read	140
Number of Observations Used	140

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: AveMA1-15

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1.33421543	0.66710771	3.90	0.0225
Error	137	23.42464172	0.17098279		
Corrected Total	139	24.75885714			

R-Square	Coeff Var	Root MSE	AveMA1-15 Mean
0.053888	10.77894	0.413501	3.836190

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	1.33421543	0.66710771	3.90	**0.0225**

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

Industry3	Mean of AveMA1-15	Std. Dev. of AveMA1-15	Variance of AveMA1-15	Minimum of AveMA1-15	Maximum of AveMA1-15
	3.83619048	0.42204416	0.17812	2.8	5
2	3.96349206	0.43783215	0.19170	2.93333333	5
3	3.74029851	0.36957239	0.13658	2.8	4.53333333
8	3.87096774	0.4672807	0.21835	3	4.86666667

Table 4.7.8.2: Kruskal-Wallis Test examining the differences in attitudes towards CSR implementation effects of managers from different industries (banking, mining and telecommunication)

Nonparametric One-Way ANOVA

The NPAR1WAY Procedure

Wilcoxon Scores (Rank Sums) for Variable AveMA1-15 Classified by Variable Industry3					
Industry3	**N**	**Sum of Scores**	**Expected Under H0**	**Std Dev Under H0**	**Mean Score**
8	31	2273.0	2185.50	198.780374	73.322581
3	67	4161.0	4723.50	239.154325	62.104478
2	42	3436.0	2961.00	219.390132	81.809524
Average scores were used for ties.					

Kruskal-Wallis Test	
Chi-Square	6.3168
DF	2
Pr > Chi-Square	**0.0425**

Table 4.7.8.3: ANOVA examining the differences in attitudes towards CSR implementation effects for each point of managers from different industries (banking, mining and telecommunication)

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	**Levels**	**Values**
Industry3	3	2 3 8

Number of Observations Read	140
Number of Observations Used	140

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes1

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	3.23949378	1.61974689	2.63	0.0756
Error	137	84.33193480	0.61556157		
Corrected Total	139	87.57142857			

R-Square	Coeff Var	Root MSE	Attitudes1 Mean
0.036993	18.61709	0.784577	4.214286

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	3.23949378	1.61974689	2.63	**0.0756**

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes2

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	29.8099697	14.9049849	16.85	<.0001
Error	137	121.1828874	0.8845466		
Corrected Total	139	150.9928571			

R-Square	Coeff Var	Root MSE	Attitudes2 Mean

0.197426	24.79670	0.940503	3.792857

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	29.80996974	14.90498487	16.85	**<.0001**

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes3

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1.36953367	0.68476683	1.71	0.1842
Error	137	54.76618062	0.39975314		
Corrected Total	139	56.13571429			

R-Square	Coeff Var	Root MSE	Attitudes3 Mean
0.024397	15.50200	0.632260	4.078571

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	1.36953367	0.68476683	1.71	0.1842

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes4

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.09579522	0.04789761	0.09	0.9116
Error	137	70.87563335	0.51734039		
Corrected Total	139	70.97142857			

R-Square	Coeff Var	Root MSE	Attitudes4 Mean
0.001350	17.60436	0.719264	4.085714

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	0.09579522	0.04789761	0.09	0.9116

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes5

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	8.0948415	4.0474207	4.56	0.0121
Error	137	121.5051585	0.8868990		
Corrected Total	139	129.6000000			

R-Square	Coeff Var	Root MSE	Attitudes5 Mean
0.062460	27.69862	0.941753	3.400000

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	8.09484146	4.04742073	4.56	**0.0121**

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes6

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.47829401	0.23914701	0.61	0.5469
Error	137	54.05742027	0.39457971		
Corrected Total	139	54.53571429			

R-Square	Coeff Var	Root MSE	Attitudes6 Mean
0.008770	14.53584	0.628156	4.321429

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	0.47829401	0.23914701	0.61	0.5469

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes7

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	3.27129903	1.63564952	2.69	0.0714
Error	137	83.26441525	0.60776945		
Corrected Total	139	86.53571429			

R-Square	Coeff Var	Root MSE	Attitudes7 Mean
0.037803	18.65699	0.779596	4.178571

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	3.27129903	1.63564952	2.69	**0.0714**

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes8

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	3.38680560	1.69340280	3.65	0.0286
Error	137	63.58462297	0.46412134		
Corrected Total	139	66.97142857			

R-Square	Coeff Var	Root MSE	Attitudes8 Mean
0.050571	16.67431	0.681265	4.085714

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	3.38680560	1.69340280	3.65	**0.0286**

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes9

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.2694695	0.1347347	0.12	0.8868
Error	137	153.5805305	1.1210258		
Corrected Total	139	153.8500000			

R-Square	Coeff Var	Root MSE	Attitudes9 Mean
0.001752	33.61222	1.058785	3.150000

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	0.26946947	0.13473474	0.12	0.8868

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes10

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1.2127141	0.6063570	0.58	0.5612
Error	137	143.2087145	1.0453191		
Corrected Total	139	144.4214286			

R-Square	Coeff Var	Root MSE	Attitudes10 Mean
0.008397	30.39006	1.022408	3.364286

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	1.21271408	0.60635704	0.58	0.5612

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes12

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	1.78183506	0.89091753	1.38	0.2557
Error	137	88.61816494	0.64684792		
Corrected Total	139	90.40000000			

R-Square	Coeff Var	Root MSE	Attitudes12 Mean
0.019711	21.16496	0.804269	3.800000

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	1.78183506	0.89091753	1.38	0.2557

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes13

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	2.42974758	1.21487379	2.41	0.0938
Error	137	69.11310957	0.50447525		
Corrected Total	139	71.54285714			

R-Square	Coeff Var	Root MSE	Attitudes13 Mean
0.033962	18.01395	0.710264	3.942857

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	2.42974758	1.21487379	2.41	**0.0938**

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes14

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.12059977	0.06029988	0.10	0.9090
Error	137	86.47940023	0.63123650		
Corrected Total	139	86.60000000			

R-Square	Coeff Var	Root MSE	Attitudes14 Mean
0.001393	19.37814	0.794504	4.100000

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	0.12059977	0.06029988	0.10	0.9090

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Attitudes15

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	3.2216555	1.6108278	1.56	0.2132
Error	137	141.1997730	1.0306553		
Corrected Total	139	144.4214286			

R-Square	Coeff Var	Root MSE	Attitudes15 Mean
0.022307	32.37578	1.015212	3.135714

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	3.22165555	1.61082777	1.56	0.2132

Table 4.7.8.4: ANOVA examining the differences in total perceptions and expectations of CSR of managers from different industries (banking, mining and telecommunication)

One-Way Analysis of Variance
Results
The ANOVA Procedure

Class Level Information		
Class	**Levels**	**Values**
Industry3	3	2 3 8

Number of Observations Read	140
Number of Observations Used	140

One-Way Analysis of Variance
Results
The ANOVA Procedure

Dependent Variable: Ave1-20

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.65266887	0.32633444	2.14	0.1212
Error	137	20.86154541	0.15227405		

Corrected Total	139	21.51421429			

R-Square	Coeff Var	Root MSE	Ave1-20 Mean
0.030337	10.28643	0.390223	3.793571

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Industry3	2	0.65266887	0.32633444	2.14	**0.1212**

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

Industry3	Mean of Ave1-20	Std. Dev. of Ave1-20	Variance of Ave1-20	Minimum of Ave1-20	Maximum of Ave1-20
	3.79357143	0.39341901	0.15478	2.85	4.75
2	3.89642857	0.42244827	0.17846	2.9	4.75
3	3.74029851	0.33203217	0.11025	2.85	4.6
8	3.76935484	0.45710637	0.20895	2.85	4.6

Table 4.7.8.5: Kruskal-Wallis Test examining the differences in total perceptions and expectations of CSR of managers from different industries (banking, mining and telecommunication)

Nonparametric One-Way ANOVA

The NPAR1WAY Procedure

Wilcoxon Scores (Rank Sums) for Variable Ave1-20 Classified by Variable Industry3					
Industry3	N	Sum of Scores	Expected Under H0	Std Dev Under H0	Mean Score
8	31	2111.0	2185.50	199.009104	68.096774
3	67	4304.0	4723.50	239.429512	64.238806
2	42	3455.0	2961.00	219.642578	82.261905
Average scores were used for ties.					

Kruskal-Wallis Test	
Chi-Square	5.2507
DF	2
Pr > Chi-Square	**0.0724**

APPENDIX 6 TESTS OF OTHER INSIGNIFICANT RESULTS

Table 4.7.9.1: ANOVA test examining the differences in perceptions of the responsibility of business among senior, middle and junior managers

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	**Levels**	**Values**
POSITION5	3	1 2 3

Number of Observations Read	196
Number of Observations Used	196

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: AveROB1-5

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.98390606	0.49195303	1.33	0.2656
Error	193	71.12609394	0.36852898		
Corrected Total	195	72.11000000			

R-Square	Coeff Var	Root MSE	AveROB1-5 Mean
0.013645	16.89647	0.607066	3.592857

Source	DF	Anova SS	Mean Square	F Value	Pr > F
POSITION5	2	0.98390606	0.49195303	1.33	0.2656

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

POSITION5	Mean of AveROB1-5	Std. Dev. of AveROB1-5	Variance of AveROB1-5	Minimum of AveROB1-5	Maximum of AveROB1-5
.	3.5928571429	0.6081076153	0.36979	2	5
1	3.6696969697	0.6483042251	0.42030	2	5
2	3.5975	0.577637046	0.33366	2.2	4.6
3	3.484	0.5967120798	0.35607	2.2	4.8

Table 4.7.9.2: ANOVA test examining the differences in attitudes towards CSR implementation effects among senior, middle and junior managers

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	Levels	Values
POSITION5	3	1 2 3

Number of Observations Read	196
Number of Observations Used	196

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: AveMA1-15

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.66280352	0.33140176	1.82	0.1651
Error	193	35.18016700	0.18228066		
Corrected Total	195	35.84297052			

R-Square	Coeff Var	Root MSE	AveMA1-15 Mean
0.018492	11.19028	0.426943	3.815306

Source	DF	Anova SS	Mean Square	F Value	Pr > F
POSITION5	2	0.66280352	0.33140176	1.82	0.1651

One-Way Analysis of Variance
Results
Means and Descriptive Statistics

POSITION5	Mean of AveMA1-15	Std. Dev. of AveMA1-15	Variance of AveMA1-15	Minimum of AveMA1-15	Maximum of AveMA1-15
.	3.8153061224	0.4287308074	0.18381	2.8	5
1	3.8929292929	0.4593386234	0.21099	2.8	4.8666666667
2	3.7933333333	0.4527273189	0.20496	2.8	5
3	3.748	0.3280644812	0.10763	3.0666666667	4.4666666667

Table 4.7.9.3: ANOVA test examining the differences in total perceptions and expectations of CSR among senior, middle and junior managers

One-Way Analysis of Variance
Results
The ANOVA Procedure

Class Level Information		
Class	Levels	Values
POSITION5	3	1 2 3

Number of Observations Read	196
Number of Observations Used	196

One-Way Analysis of Variance
Results
The ANOVA Procedure

Dependent Variable: Ave1-20

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	2	0.76833049	0.38416525	2.32	0.1011
Error	193	31.96854451	0.16564013		

Corrected Total	195	32.73687500			

R-Square	Coeff Var	Root MSE	Ave1-20 Mean
0.023470	10.83756	0.406989	3.755357

Source	DF	Anova SS	Mean Square	F Value	Pr > F
POSITION5	2	0.76833049	0.38416525	2.32	0.1011

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

POSITION5	Mean of Ave1-20	Std. Dev. of Ave1-20	Variance of Ave1-20	Minimum of Ave1-20	Maximum of Ave1-20
.	3.7553571429	0.4097333404	0.16788	2.75	4.75
1	3.8356060606	0.4474513426	0.20021	2.85	4.7
2	3.739375	0.4220724749	0.17815	2.75	4.75
3	3.675	0.3156221585	0.09962	2.95	4.3

Table 4.7.9.4: ANOVA test examining the differences in perceptions of the responsibility of business among managers of different age groups

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	**Levels**	**Values**
Age4	4	1 2 3 4

Number of Observations Read	196
Number of Observations Used	196

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: AveROB1-5

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	2.01357373	0.67119124	1.84	0.1416
Error	192	70.09642627	0.36508555		
Corrected Total	195	72.11000000			

R-Square	Coeff Var	Root MSE	AveROB1-5 Mean
0.027924	16.81734	0.604223	3.592857

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Age4	3	2.01357373	0.67119124	1.84	0.1416

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

Age4	Mean of AveROB1-5	Std. Dev. of AveROB1-5	Variance of AveROB1-5	Minimum of AveROB1-5	Maximum of AveROB1-5
	3.59285714	0.60810762	0.36979	2	5
1	3.48539326	0.64094223	0.41081	2	4.6
2	3.65423729	0.57274958	0.32804	2.4	4.8
3	3.72820513	0.59202983	0.35050	2.2	5
4	3.66666667	0.4472136	0.20000	2.8	4.2

Table 4.7.9.5: ANOVA test examining the differences in attitudes towards CSR implementation effects among managers of different age groups

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	Levels	Values
Age4	4	1 2 3 4

Number of Observations Read	196
Number of Observations Used	196

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: AveMA1-15

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	0.13269822	0.04423274	0.24	0.8699
Error	192	35.71027228	0.18599100		
Corrected Total	195	35.84297049			

R-Square	Coeff Var	Root MSE	AveMA1-15 Mean
0.003702	11.30359	0.431267	3.815306

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Age4	3	0.13269822	0.04423274	0.24	0.8699

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

Age4	Mean of AveMA1-15	Std. Dev. of AveMA1-15	Variance of AveMA1-15	Minimum of AveMA1-15	Maximum of AveMA1-15
	3.81530612	0.42873081	0.18381	2.8	5
1	3.78801498	0.4283586	0.18349	2.8	5
2	3.82937853	0.42041235	0.17675	2.8	4.73333333
3	3.85128205	0.4517572	0.20408	2.93333333	4.86666666
4	3.83703703	0.44109852	0.19457	3.13333333	4.66666666

Table 4.7.9.6: ANOVA for examining differences in total perceptions and expectations of CSR among managers of different age groups

One-Way Analysis of Variance

Results

The ANOVA Procedure

Class Level Information		
Class	Levels	Values
Age4	4	1 2 3 4

Number of Observations Read	196
Number of Observations Used	196

One-Way Analysis of Variance

Results

The ANOVA Procedure

Dependent Variable: Ave1-20

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	3	0.41846471	0.13948824	0.83	0.4796
Error	192	32.31841029	0.16832505		
Corrected Total	195	32.73687500			

R-Square	Coeff Var	Root MSE	Ave1-20 Mean
0.012783	10.92504	0.410274	3.755357

Source	DF	Anova SS	Mean Square	F Value	Pr > F
Age4	3	0.41846471	0.13948824	0.83	0.4796

One-Way Analysis of Variance

Results

Means and Descriptive Statistics

Age4	Mean of Ave1-20	Std. Dev. of Ave1-20	Variance of Ave1-20	Minimum of Ave1-20	Maximum of Ave1-20
	3.75535714	0.40973334	0.16788	2.75	4.75
1	3.70505618	0.40989501	0.16801	2.85	4.75
2	3.79322034	0.39994155	0.15995	2.9	4.6
3	3.80641026	0.43591698	0.19002	2.75	4.7
4	3.78333333	0.35968736	0.12938	3.3	4.3

APPENDIX 7 THE INTERVIEW QUESTIONS AND MANAGERS' RESPONSES

Table 4.8.1: South African managers' responses to open-ended question: Item 1

What does corporate social responsibility (CSR) mean to you? In other words, can you describe CSR?	
Manager 1 (South African)	"CSR is the contribution, financial and otherwise, that companies are prepared to make to the improvement and upliftment of the living conditions of previously disadvantaged individuals and communities."
Manager 2 (South African)	"CSR, in my view, is the upliftment of the community in which we operate. In other words, the companies have responsibilities not only to provide work but also to provide the upliftment of the community in which they are deriving the workforce from."
Manager 3 (South African)	"It means that a company has a responsibility to contribute to the community in the area in which it operates." "Any company cannot exist in isolation – it operates within a community and social system and has to build a relationship to enable it to operate effectively."
Manager 4 (South African)	"CSR is a measurement of the impact (positive) that an organisation has on its environment, communities, employees, customers and other stakeholders." "It is a reflection of the ethical business conduct of an organisation."
Manager 5 (South African)	"CSR means the company accepts the responsibility and supports social initiative in any form." "It can be through financial support to uplift the community in which it operates; it can be investing in projects through educational initiatives such as contributing to learning equipment." "Last but not least, CSR can be investment in skill development of the community in which the company operates, so that it becomes easier for the business during recruitment of selection to hire people directly from community that it operates from."
Manager 6 (South African)	"One of the policies by our government in SA is to uplift the disadvantaged people; this is when the large CSR companies get involved, not only in the business, but also get down to the poor people to assist their education, build hospitals, schools, projects like that."

	"The management of our company is fully supportive of that, because our partner company Neoltel is involved in social programs in the rural and disadvantaged areas."
Manager 7 (South African)	"Companies integrate social and environmental concerns in their business operations. Company should be responsible for the enhancement of communities, environment, and play a role in looking after the country as a whole as well as playing a role in enhancement of the lives of everybody in the country." "Every company should give back to the community and to enhance the country."
Manager 8 (South African)	"CSR is what corporate world has to do with the social world and how the corporate world interacts and is reasonable for everything socially." "It is corporations helping society. It can be to create employment for local South African citizens or give a donation to the needy in South Africa, etc."
Manager 9 (South African)	"A company can't make a profit in an area and the people next to you don't benefit, especially in mining areas we usually sit in a rural area where people are poor." "So in order to keep a company sustainable, you have got to develop the area around the mine. My idea of CSR is to look after the community surrounding your company by spending some of your profit back into the community."
Manager10 (South African)	"Different industries' CSR vary. If it's not the mining industry, it is not a prerequisite. The mining charter forces the companies in South Africa to invest social programs. That's why the mining industry is different to other industries." "Companies have bigger responsibilities than only to shareholders but to the community and society at large."
Manager11 (South African)	"CSR in ethics is our organisation relates to the great community which we operate." "We cannot as an organization ignore those communities out there. We need give back something for being allowed to operate within the community. As we benefit, we must also build a giving and taking relationship."
Manager12 (South African)	"It's our responsibility as a corporate citizen in Africa. As a corporate citizen, to be seen as doing things in the community for the community." "It's our obligation as an employer in this country and as a taxing company, particularly in the financial services industry." "The bottom line is, we must act in a responsible way for the upliftment for joining effort where the country wants to go." "It's our responsibility to be seen as part of the community driving the country and hoping the country in a right way."

Table 4.8.2: Chinese managers' responses to open-ended question: Item 1

What does corporate social responsibility (CSR) mean to you? In other words, can you describe CSR?	
Manager 1 (Chinese)	"Enterprises help, support and make contributions to the surrounding communities which are related to their own companies." "If the community is not related to the company, there is no responsibility for this company. The company only undertakes the responsibility through paying the taxes for those communities which not related to the company."
Manager 2 (Chinese)	"From the aspect inside the company, it includes creating opportunities for employees career development, ensuring the production safety, providing employee health protection and good comfortable professional environment, building harmonious interpersonal relationships and establishing effective communication channels between management and staff." "Speaking from outside the enterprise, it includes creating employment opportunities for the surrounding communities, improving people's living standards and providing a good living environment. It also includes providing opportunities and channels for promoting economic and trade exchanges and culture communication as well as strengthening bilateral friendship, understanding and trust between South Africa and China."
Manager 3 (Chinese)	"Initially, enterprises exist as a for-profit business unit. However, enterprises are part of society. As businesses face many social problems in the process of operation, our company has established SHEQ department to ensure production safety, employee health, environmental protection and product quality, which mainly serve for internal staff. The environment also focuses on external aspect; qualities of drinking water as well as emissions and pollution control and so on all have legal requirements. "Besides, helping solve the employment problem for the local society is also a kind of CSR. Employees come from the community. Helping employees through doing CSR programs is going to promote the sound development of enterprises." "CSR is not only a giving but also it's an enterprise sustainable development which is good for the development of companies."
Manager 4 (Chinese)	"We are consuming resources, taking up resources and creating effectiveness, thus companies should pay back to society and promote social progress."

	"Enterprises in different stages have different capacities, so to what they can do in different stages is different." "Different companies prefer different CSR programs; it's related to industry. For example, sporting goods companies might prefer to conduct CSR programs related to sports activities." "CSR programs can be implemented in a way which can be combined with the development of the company and enhancing its effectiveness and image. If the company understands and develops the CSR from this perspective, CSR is not just an obligation and responsibility, but also an activity to business development."
Manager 5 (Chinese)	"Corporate social responsibility is companies' responsibility to create all kinds of value for the society which is beyond its normal operations." "For example, increasing employment opportunities, improving the natural and human environment, improving local people's living standards and education levels, etc."
Manager 6 (Chinese)	"CSR is enterprises' obligations to society. It may not belong to areas of the law but belongs to areas of corporate morality. It is business contribution to society."
Manager 7 (Chinese)	"Spending part of the profit helps poorer communities and makes contribution to social welfare. For example, supporting poverty-stricken mountainous areas, orphanages, donations to earthquake areas, etc."
Manager 8 (Chinese)	"CSR means companies' responsibility is not just the pursuit of profit, what is more important is companies' sustainable development. E.g. reducing environmental pollution, supporting community activities, helping surrounding people who need help."
Manager 9 (Chinese)	"When enterprises promote a corporate image, normally it includes a part of CSR. Companies attach importance to brand image building is to attract others; it may include seeking government support, community resources, employee recruitment, etc." "Enterprises as a social citizen and economic entity, focusing and using community resources to achieve business success, should contribute back to society by using their business expertise and profit."
Manager10 (Chinese)	"CSR is companies' responsibility to society in the production and operation process." "CSR is necessary. Regardless of the size of the company, companies should do something related to CSR within their capacity and the cost they can afford." "Implementing CSR programs is helpful to enterprises. Internally,

	it will establish a culture of mutual help between employees as well as help train responsible employees. Externally, it can help shape the positive corporate image.”
Manager11 (Chinese)	“As enterprises create value in society, it consumes resources and has a negative impact on others such as pollution. Companies should compensate the community or society.”
Manager12 (Chinese)	“CSR is an obligation to employees, shareholders and others. Companies cannot live in social isolation.” “Companies should consider whether what they’ve done can benefit the community, the society and the country. CSR is a must. Companies should earn profit legally and morally.”

Table 4.8.3: South African managers’ responses to open-ended question: Item 2

Is your organization applying CSR in any form? If so, please give examples. If not, why do you think this is?	
Manager 1 (South African)	“Yes. Installed a water pipeline to bring clean water to remote villages. Computers to schools. Assisting disadvantaged schools with lectures and supplying our employees to assist learners. Paying for teachers. Building a library for the local community. Building a kitchen for orphans. Creating enterprise development opportunities. ”
Manager 2 (South African)	“Very much so. We sponsor a local school and assist with small businesses that function around our plant. In other words, they provide them structure in which these guys can deliver alternative services for the people that work for us, for example, access to daily needs like groceries, telephone services, banking services, those stuff facilities have been created by our company. I think the most prominent example is involvement in the school by sponsoring the local school regards to books, funds to require, learning aids, etc.”
Manager 3 (South African)	“Our company is running a programme of interaction with and investment in the local community. The interaction ranges from making small donations for community projects to bigger capital projects where we install a water pipeline to a village or build a community library.” “We also have regular discussions with community leaders and representatives to ensure that we remain in contact with their issues and needs.”

Manager 4 (South African)	"Yes, our company is actively involved in CSR: • Various environmental initiatives such as water management plans, alien plant irrigation, planting of trees in the community, air quality management plans and waste management plans. • Environmental impact assessments on planned projects. • Risk management and risk-reduction strategies (including safety, health, environment and quality risks). • Health surveys and studies are conducted on aspects that affect employees' health and safety. • Wellness programs in which key health indicators for employees are monitored with associated medical advice. • Regular meetings with interested and affected parties. • Community projects, such as small business development. • Employee training and development programs, including Adult Based Education. • Employee assistance programs, such as HIV/AIDS assistance. "
Manager 5 (South African)	"It is minimum. One of the reasons being is that it is a whole lot of the work needed to do business. To understand the dynamics involved in social environment in South Africa, but there is an effort at this point of time to contribute in terms of CSR." "I participate in some community projects. Two project this year, we had the winter projects which we raise money for less privileged children, we bought a thousand shoes for the kids, which we did successfully." "Recently, we donated some learning devices in the northwest provinces, which will help poor students doing research."
Manager 6 (South African)	"In poor areas, providing computers to school, internet cafes, and assisting communities to start and develop small to medium size businesses." "I also know our company has involved a few CSR programs with partner of Cell C. But I don't know exactly what programs are."
Manager 7 (South African)	"Not the branch in South Africa as I know, but our company overseas has green environmental friendly policy."
Manager 8 (South African)	"I'm not sure of it."
Manager 9 (South African)	"25 projects, including enterprise development, skills development, poverty alleviation, community support and infrastructure." "It ranges from 1.5 million infrastructure projects to small project maybe one thousand Rand helping community organization." Including enterprise development (business skills training,

	bakery); Skills development (science and financial literacy, mining skills training); poverty alleviation (food parcels for orphans and food gardens for poor people); community support and infrastructure (water supply projects, maintain road)." "We don't like the idea of handout, just giving money and you don't have to do anything for it. If we give you a food parcel which the food can live for a whole month, they have to sign an agreement that you will also start a food garden. We will give you the seeds and ground, they must maintain the garden. We've distributed around 120 food parcel so far and same number of gardens." "So far we've trained 180 people to manage the small business since May 2009. We reach about 1200 children per month to help kids to understand science. We've trained about 60-80 people with mining skills certificate." "99% of the projects we developed are for the four communities around our plant."
Manager10 (South African)	"One of the biggest projects is supplying clean water to the disadvantaged people in the community. We also invested a kitchen for Aids orphans." "It's also our philosophy not to give them money every month but to put them in a position to self-sustenance. It's one thing to give them fish; it's another thing to teach them how to fish. For example, we prepare vegetable garden and chicken farm for them rather than giving them vegetable and chickens every month." "The projects also focus on developing skills and education. We built a library in the township where they can get books for training. We call it Big Brother project. We go to schools to teach big kids maths and science. We spent 2 million Rand building classrooms for the primary school." "It's like an unwritten psychological contract between companies. Different companies focus on different areas. One community doesn't get all the benefits. We try to improve wider area."
Manager11 (South African)	"We do participate in CSR. We've got community investment program and community services where we participate in the community for a charity bases." "We do give donations and participate in actually assisting the community. For example, taking care of children those are needy by starting a garden etc." "We've done that within the last two years and have constantly strived to improve it. We constantly announce that we are going forward it, if budgets become available."
Manager12	"We're part of the programs such as building schools, HIV program, education, sponsorships, etc."

(South African)	"We prefer investing in programs for the general upliftment of community, not just in terms of the budget you spend once-off. (e.g. be part of rural children who don't have the opportunity to be taught properly.)"

Table 4.8.4: Chinese managers' responses to open-ended question: Item 2

Is your organization applying CSR in any form? If so, please give examples. If not, why do you think this is?	
Manager 1 (Chinese)	"According to the new mineral resources development law, we provide training, give food parcel to the poor families, staff training to small businesses, create jobs, provide bricks and slag for tribes to build houses, support small and medium-sized enterprises (SMEs) development with providing development funds, supply porridge and blankets to churches."
Manager 2 (Chinese)	"Yes, for example: We have sponsored the performance by China Disabled arts delegation. We think that this can make a contribution on cultural exchanges, communication and understanding between China and South Africa." "Furthermore, our company is the president company of South Africa China Economic and Trade Association。 South Africa's president unit of China Association of Enterprises, we organized legal and financial knowledge lectures and provided space and rooms for the member enterprises to help new Chinese enterprises get involved in the process of South Africa's economic development."
Manager 3 (Chinese)	"Yes, quite a lot. There is a professional inspection for the environmental protection in our company and the emissions standards are above the legal requirements of environmental protection plan. Helping communities dig wells (irrigation system), supporting schools by donating tables, chairs and computers, community development plan which hire employees from community as a priority, free HIV detection and prevention for surrounding communities, helping communities to support small business, supporting BEE policy which the BEE mark for our company is much higher than the basic law requirement."
Manager 4	"Our headquarters in China has done a lot of CSR programs. The Johannesburg branch is relatively small, but there are also some

(Chinese)	CSR programs in the Johannesburg branch." "We've sponsored some cultural activities. We also support some projects which are beneficial for the local infrastructure and community development as well as projects which promote economic development and cultural exchanges and cooperation between China and South Africa." "If only for the profit, we don't need to participate in these projects, we also want to do something to contribute to society." "Because we only have one branch in Johannesburg, we cannot conduct CSR in every community. As the businesses develops, our CSR projects will be extended accordingly." "I believe companies' contribution to society should in a way which should be consistent with the development of enterprises, so that the company development can be lasting. If a company will exist for one hundred years, it will also make contributions to society for one hundred years. If CSR becomes a burden to enterprises, companies cannot implement it efficiently."
Manager 5 (Chinese)	"Not yet. Our business has just started and will implement in the future." "According to plans, we will start CSR programs, after projects began, such as making contributions to local communities, helping communities build schools, improving health care and providing more employment opportunities for the local society."
Manager 6 (Chinese)	"We didn't do much CSR programs but we as an investment company has invested in some projects with our partner who has implemented CSR. For example, our partner Hisense donates ￥1 (one Yuan Chinese currency) to the Red Cross for each sale of a television." "We provide training for our employees and support the South Africa BEE policy."
Manager 7 (Chinese)	"Not in this South African branch, our company has set up only in June this year." "But our headquarters in China does. E.g. donations to Wen Chuan earthquake in China, enterprise funds are dedicated to solve the staff problems, especially for disable and disadvantaged employees."
Manager 8 (Chinese)	"Not implemented yet. We just started this office with one employee. The company is in the process of registration."
Manager 9 (Chinese)	"In South Africa, because of the BEE policy required by South African government, BEE policy (which includes CSR part) is the important guideline for our customers to evaluate us and also for we to evaluate our suppliers. We donate money to the orphanage, the black community and women's organisations. We also plan to

	provide equipment to colleges and universities and to provide training to telecommunications students." "In China, our headquarter has set up a long-term CSR plan, e.g. annual visits to war veterans, establishment of scholarships to electronics and IT majors' students, donating money and providing a large number of communications equipments to restore communications network in the disasters like earthquake."
Manager10 (Chinese)	"We donate money to orphanages, to build houses for black disadvantaged and to people who experience Wen Chuan Earthquake. Our employees donate blood regularly to South African blood bank."
Manager11 (Chinese)	"In order to obtain business a license, BEE project should be scored to level four. The projects such as the recruitment of black people, giving priority to black businesses, etc."
Manager12 (Chinese)	"We have done CSR according to BEE legislation. This national legislation is necessary. We also gave old computers to churches and donated one month salary to Wen Chuan earthquake." "Small companies should also do CSR programs. It can be in a way not only by giving cash." "Implementing CSR can increase the celebrity of companies and make employees become more sympathetic. It can achieve a win-win result."

Table 4.8.5: South African managers' responses to open-ended question: Item 3

Why does your organization implement/adopt CSR?	
Manager 1 (South African)	"Our company wants to improve the knowledge, health and living conditions of the poor local communities around our plant." "This creates a pool of people from where we can recruit employees, which again creates more wealth in the communities surrounding our plant."
Manager 2 (South African)	"There are two facets. By law, you're not required to do it. I think it's more a matter of realizing that the happier your people are around you, the better workforce you will get from there. I think the main reason is to ensure our work force is happy, in other words, to have a happy and content workforce. It will reflect in their work performance." "It is also, in some way, the right thing to do." "My personal view is that 80-90% of CSR lies with the

	government, that's why we pay the tax. As a business, we should concentrate on our core business; In our taxes, hopefully the government can do the right thing. However, that doesn't always happen. " "In my view, the government should be the leader of CSR programs. Because they have got the money to do it and they can appoint experts who based in the field. " "I think 99% of companies would gladly know that the government spend the money correctly on CSR programs. We are willing to pay additional tax for it and to assist the government with CSR programs. However, we never assure the money is applied on it."
Manager 3 (South African)	"It is essential for our continued operation in this region that we must be seen as part of the local community. If we are seen to be in conflict, or as a pocket of wealth in a big area of poverty, we will find it very difficult to maintain good relationships and operate without disruptions. The local community have in the recent past stopped the operation of another smelter in this region as a result of poor community relationships." "We invest in the community because we need their goodwill if we want to ensure a peaceful and prosperous existence for our company in the area."
Manager 4 (South African)	"We believe and accept that our company has an ethical responsibility to ensure that our operations do not negatively impact our environment, employees or the community." "The long term sustainability of our organisation is inadvertently affected by the wellbeing of our employees, the community and the environment."
Manager 5 (South African)	"Corporate social initiative helps promote the brand of the business, market the business, build better relationship between the business and the community in which we operate." "It is ideal to build that foundation, especially as a new brand in the country, so that people can understand the kind of business that we are doing, people know more of the products, and how the community can benefit from the services and products we are produce here in our company." "Most importantly, it should be done as a 'thank you' to the community for supporting the business. It shouldn't be used as a tool to promote the brand and to put pressure on the community." "It should be a way of giving back to the community. Just to improve the life style, improve the condition of the community, and to accept the responsibility that as a business we improve the environment in many ways which can impact the life of people in which we operate. I think it's a good thing to do."

Manager 6 (South African)	"I think our company should have CSR department of its own, I don't know why they don't have one. This is headed by the top management and HR manager. I can't say they don't want to do CSR programs as they are partner with Cell C and they involved with some of the CSR programs." "This is a Chinese company, the management wouldn't know much about CSR in South Africa. The local HR manager should sit with the top management and say we should have a department doing CSR."
Manager 7 (South African)	"For the global warming and pollution, I think companies have the responsibility." "If a company has negative impact on the environment, I think they should do something to enhance it." "Company should uplift the society as a whole. Corporations should play a bigger role in it and they should lead by example."
Manager 8 (South African)	"Whether companies should be involved in CSR programs all depends on the industry and the company." "It depends on whether the company is going to benefit socially and if the company has the time to take on."
Manager 9 (South African)	"There are two reasons: legal and moral. The first one, legally, we are required by law such that if we want to get a new mining license, you must undertake to spend certain amount of your profit on the community, it's called the social and labour plan. The government expects us to do it. " "The second, we want to do that because we believe in sustainable development. If we want to create a sustainable business, we have to conduct social projects. If you believe in sustainable development, you are not only measuring your project in terms of finances, but also in terms of environmental impact, so you make sure you don't have negative impact on the environment. "
Manager10 (South African)	"Our policy is to try reinvesting or developing social communities from where our employees come from not the places in somewhere else." "We don't do it to reap reward/ We don't expect the return. We don't do it to comply with the law. We do it because it's an ethical responsibility or moral obligation to reinvest to the community. It's the right thing to do. It also results happy employees. But it's a by-product; we don't do it to get happy employees."
Manager11 (South African)	"Because we have a responsibility to the community which we operate. We benefit from it and we can't work on this community isolation." "We need to understand that we operate in the same environment, we benefit from the environment and we need to give something back."

	“It mustn’t be some forces upon the organisations. It’s very important that this must be a voluntary process for organisation.”
Manager12 (South African)	“It’s part of our reputation.” “As a responsible citizen of the country, see as part of community, not an outsider come in and pick up your jury and run away.” “Every business in SA must have a team on the side and give back into the society for the needy, not just sleep in the business side.”

Table 4.8.6: Chinese managers’ responses to open-ended question: Item 3

Why does your organization implement/adopt CSR?	
Manager 1 (Chinese)	“Firstly, there are compulsory requirements by mineral resources law and annual inspections by the Ministry of Mines.” “Secondly, communities will put forward some demands. We live in the community, it is impossible to ignore them.”
Manager 2 (Chinese)	“For companies’ long-term development and economic and trade development between South Africa and China, companies need to implement CSR.”
Manager 3 (Chinese)	“Enterprises live in society; water can carry a boat but also can overturn it. If there is no good relationship between the company and the community which it operates, business is difficult to carry out. There are real benefits to enterprises. With enterprises developed, it will improve the quality of personnel in the community who probably will work for the company. Thus community development is good for enterprise development, which they are dependence.” “Enterprises are social companies; they must follow social rules. Those who do not undertake social responsibility will tend to lose the support from the society and government, as well as lose human and social resources.” “Business operation is the nature of enterprises. Helping the community cannot lose the companies’ fundamental interests. Enterprises are not charity organisation. The biggest responsibility is being responsible to shareholders. In order to help the community, businesses need to exist first and social responsibility is a by-product of business.”
Manager 4 (Chinese)	“Rights and obligations are reciprocal. As we get resources in the community and the access to development, companies have the responsibility to return something to communities.”

	"If CSR implementation can be combined with the development of enterprises, corporations will be more willing to do and do it in an efficient way."
Manager 5 (Chinese)	"Implementing social responsibility is a business requirement in today's social development situation." "Companies should not only focus on their economic efficiency, but also need to focus on the overall development of the community as well as considering people's multi-level needs and sustainable development." "CSR implementation and contribution to society are not only a responsibility for a company, but also can promote the development of better business."
Manager 6 (Chinese)	"It's required by Laws and regulations (e.g. BEE policy)." "Participation in local charitable activities and implementation of CSR programs is not only good for establishing corporate brand image and reputation, but also can be seen as an important localization strategy which strengthens the degree of acceptance by local community. It also can help companies understand the local culture and consumption habits and get into the local culture, community and society." "From my personal point of view, it is human nature to help the poor and disadvantaged groups."
Manager 7 (Chinese)	"It is a companies' obligation. It is also obligations of mutual assistance between people."
Manager 8 (Chinese)	"Not implemented yet."
Manager 9 (Chinese)	"In the modern commercial society, in the modern universal values, an influential business must contain a social responsibility part. If not, the company cannot be called an admirable and respectable enterprise. To become the industry leader, it's impossible to ignore CSR. CSR is vital to make business successful." "It's also required and respected by the government. Sometimes, the government will contact and instigate large companies directly to implement CSR projects." "Additionally, managers think they use social resources and make profits, and then they desire to contribute back to the society from the bottom of their heart."
Manager 10 (Chinese)	"Internal factors: corporate culture and corporate values. Because our headquarters implement CSR programs regularly, it is natural that we continue it in our South African branch." "External factors: the overall corporate social environment in

	South Africa. South Africa's overall level of CSR awareness and systems are higher than it is in China. Because we are in such environment, thus we will do CSR programs.”
Manager 11 (Chinese)	“Two reasons: Voluntary and legal. We implement CSR because of the combination of both. The purpose of business is for profit, thus voluntary action is not enough and need both work together to achieve CSR performance.” “It’s formed an atmosphere that people should help each other by thousand of years of Chinese cultural influence of mutual help. Enterprises should contribute back to the community. Some people still remain poor and live at the bottom of society because they were not be treated fairly or did not get the same opportunity for education or work as others in the past. We should help them.”
Manager 12 (Chinese)	“It is required by law. Our company is not very big. If there are no such legal requirements by South African government, we may not be aware of CSR. We are based here in South Africa as a foreign company, if no one requests us to do CSR, it’s difficult for us to think of this issue. It’s very good that South African government raises this issue and makes us draw more attention to CSR. I think we should implement more CSR programs.” “My point is that you make money in this country; you must do something for this country.” “However, I’m happier and more willing to help compatriots.”

Table 4.8.7: South African managers’ responses to open-ended question: Item 4

What personal factors influence your attitudes towards CSR? In what way do they influence?	
Manager 1 (South African)	“I do understand that we as corporate citizens need to assist our country to improve the living standards of the previously disadvantaged communities.” “However, what makes it difficult is the attitude of some of the communities and individuals. They believe that they have a right to it and that we owe it to them.” “Corruption and power struggles within these communities further influence my attitude towards CSR.”
Manager 2 (South African)	“The first thing that jumps to mind is that we are all together on this planet, the more we realize that what the life really is about, individuals try to do the best for themselves and their families in order to improve their life, what drives you and make you do what

	you do. You are trying to provide better life for you and the people around you." "My family upbringing and my personal beliefs are the main factors. Also contact with my peers and the people in the industry, the competitive are also influence my attitudes towards CSR."
Manager 3 (South African)	"I believe that every one of us has a responsibility to look after our fellow men who are not as fortunate as we are." "It is not socially acceptable anymore to work for your own benefit only." "I suppose family upbringing, education, religion training, media and culture."
Manager 4 (South African)	"Firstly I support values of our company, which outlines our approach to CSR. These values are also personal values that I hold. The values embrace the principles of CSR. E.g. integrity (we act according to agreed ethical standards and take responsibility for our actions), caring for people and respect others. "Secondly, and more personally, my attitude is influence by religious conviction. As a Christian I believe that I have a responsibility to endeavour that my actions have a positive impact on all people I come into contact with (this would include colleagues and the immediate community). Christians have also been tasked with the responsibility of guarding and protecting the environment and all within it."
Manager 5 (South African)	"I think humanity. The main reason is that, from the community which I grow up in, there is always an expectation of giving back to the less privileged people." "It's a personal conviction, because I have the means to give back to the community, as a philosophy of surviving. You share what you have with the community; there is a concern for the community. " "The second important principle that impacts one's decisions to participate in CSR projects is integrity. You're being honest in terms of your operational methodology. Right now we are undergoing economic climate change, the companies are becoming green efficiency. " "For example, if a company for this month donate 1000 trees to the community because our production methods pollutes the environment or we are consuming more water this month, it's a good sign to we are be transparent to do things, become easy for people to accept. It generates respect also for your brand with less challenge to it." "My qualification / education background also influences my attitudes towards CSR."
Manager 6	"I agree to CSR programs because I'm a South African. I was

(South African)	born in this country and I understand the people are being through in this country." "I understand the history of the country (e.g. poverty, lack of school, hospital, clinics)." "I think media influences everyone's attitudes towards CSR."
Manager 7 (South African)	"I suppose my upbringing, I've be taught to look after for others."
Manager 8 (South African)	"Obviously, the priority for a company is to make profit and become well established in order to continue being in the industry. I do think companies should get more involved in helping society." "Probably more from my education. My study helps me understand the corporate world and economy better." "Also my superior influences my attitudes towards CSR. They help you look at thing in a different view."
Manager 9 (South African)	"I believe very strongly that human beings are the custodians of earth and of one another. Therefore, one should make time for other people, for your community and for the environment." "My personal values of tolerance, respect, prudence and empowerment are based on this belief. I found that my personal values translated very well into the CSR environment. When I started the corporate social investment (CSI) department in our company, I created a definition of CSI based on the following values which took into account international work on sustainability but also reflected my own values: promotion of Self-reliance, improve Health & Wellbeing, income generation, improve infrastructure and skill development." "This meant that my own personal values were reflected in the company's approach to CSI. In that way I was committed to any project I planned or executed."
Manager10 (South African)	"Personal values and morals which are moulded and influenced by cultural background and religious convictions. Also parents' values, morals and actions."
Manager11 (South African)	"My religion is a very big part in that." "Not only my religion, but also my conscience, background, value system drive me on a personal level, which to give back to the community and to assist needy." "I got reasonable moral values and principles driving by ethics, I use that as a foundation to assist."
Manager12 (South African)	"I understand the history and the problems of South Africa, what the country need and challenges face in the country because I was born and breed here in SA."

Table 4.8.8: Chinese managers' responses to open-ended question: Item 4

What personal factors influence your attitudes towards CSR? In what way do they influence?	
Manager 1 (Chinese)	"My attitude towards CSR is formulated in the process of business operation. As we contact, communicate and deal with communities, we are aware of the importance of CSR." "There is very Limited impact on other areas."
Manager 2 (Chinese)	"Family and school education and other factors influence my attitudes towards CSR. They are exercising an invisible and unconscious influence on the attitudes."
Manager 3 (Chinese)	"From a personal point of view, conscience affects my attitudes towards CSR. I always do things for conscience's sake and to make sure it's not against my conscience." "From a company's aspect, personal factors will not affect the company's CSR decision. CSR is the need for enterprise. If a company ignores CSR, it will follow with negative effects." "Company management is a team work and a personal preference is not going to affect the CSR decision-making in a company." "You cannot ignore CSR, it's the specialty of mining enterprises. It's neither whether you want to implement CSR nor why you implement, but it's how to implement." "The mining industry is different from other industries which companies based in rural area surround with plenty of poor communities. Thus mining companies are settled with a social responsibility and the first day we settled there we agree that we must do something in exchange for our foothold in the communities."
Manager 4 (Chinese)	"There should have a considerable number of Chinese people at my age will agree with me that thanks to the Deng Xiaoping (a leader of the Communist Party of China who as a reformer led China towards a market economy). In 1978, Deng Xiaoping began a series of reforms known as "reform and opening up." These were intended to jumpstart China's economy and caused rapid economic growth in China." "The thirty years of China rapid economy development is the thirty years of China reform and opening up. My living standard and condition has been improved since then when I was in my junior high school." My life is changed from rural to urban, from the city to go abroad, from abroad to the world since 1978. All these changes and improvement of our life make me have a deep

	sense of gratitude to the society and returning back to the society from the bottom of my heart." "Chinese education actually has huge contribution to these I've mentioned." "As long as it doesn't exceed the headquarters budget which allows us to do, I'm willing to support CSR programs."
Manager 5 (Chinese)	"Level of education. Business managers' own levels of education determine their degree of understanding to CSR. CSR is a complex concept, for people with different education background have different understanding to CSR." "The nature and content of our job also influences attitudes towards CSR. What type of work we do determines the extent of exposure/contact to CSR. For example, if your work/job has more opportunities to contact community groups, you will understand better how the business behaviours directly or indirectly affect the community. As a result, it will make you understand responsibility better and have more intuitive feeling on it." "Individual's family environment and circle of life (a wide circle of acquaintance) will also be affected."
Manager 6 (Chinese)	"Educational background, family environment, living environment, growth environment, genetic factors (e.g. some ideas from born), etc." "Social responsibility is part of enterprise management, it is better than advertising."
Manager 7 (Chinese)	"Family factor, conscience, school and family education, human nature, etc."
Manager 8 (Chinese)	"The top management's attitudes and perceptions to CSR is the main factor." "If the management have favourable attitudes towards CSR and also organize staff to participate in CSR programs, it will maximize CSR implementation efficiency." "Personal factors do not affect the decision of whether a company implements CSR. Nowadays, enterprises only single-minded for profit do not exist anymore." "Personal factors have an indirect effect on company, but no direct impact. Personal preferences only affect CSR project selection (e.g. choose education or poverty project). No enterprises have the ability to conduct comprehensive CSR programs covering all the areas." "Especially in Chinese state-owned enterprises, whether we implement CSR programs is not determined by one individual who is difficult to affect the state-owned enterprises. What's important is whether the system of this company supports CSR."

Manager 9 (Chinese)	“Personal values.” “Personal experience which including family, school, work experience etc. (e.g. people who accept scholarship or help from company or others, he/she will naturally feel that he/she should help others.)” “Value chain pass in the workplace, (e.g. in South Africa, it is a consensus among large influential enterprises that they choose their suppliers will take the suppliers’ CSR performance into a consideration; their suppliers’ CSR performance will affect the company’s own CSR performance.) This is also a common practice in industry in South Africa.”
Manager10 (Chinese)	“I think the personal values. All the factors (e.g. family and school education, traditional beliefs and customs) influence my personal values will affect my attitudes towards CSR. Especially, family education is the most important factor.”
Manager11 (Chinese)	“Education is the most important factor.” “Moreover, the surrounding environment, impact from family, friends, culture, conscience, and personal value.”
Manager12 (Chinese)	“Family upbringing, early kindergarten education, industry ethical climate and examples of successful enterprises in the industry, etc.”

APPENDIX 8 A LIST OF COMPANIES AND THE NUMBER OF RESPONDENTS INTERVIEWED

No.	Company Name	No. of respondents interviewed	
		South African	**Chinese**
1	ASA Metals (Pty) Ltd	1	1
2	Bank of China Limited Johannesburg Branch	1	1
3	China-Africa Development Fund	0	1
4	China Construction Bank	1	1
5	Comservice Solutions South Africa (Pty) Ltd	0	1
6	Cosco Logistic (Africa) Pty Ltd	2	2
7	International Ferro Metals	1	1
8	Minmetals First Chrome Mining Company	0	1
9	Sinosteel South Africa (Pty) Ltd	0	1
10	Tubatse Chrome (Pty) Ltd	4	0
11	Union Pay African Representative Office	0	1
12	ZTE Corporation South Africa（Pty）Ltd	2	1
Total		12	12

APPENDIX 9 A LIST OF COMPANIES PARTICIPATING IN QUESTIONNAIRE SURVEY

	Company Name	**Industry**	**Total No. of Employees**
1	ASA Metals (Pty) Ltd	Mining	2500
2	Bank of China Limited Johannesburg Branch	Bank	50
3	Baosteel Resources South Africa (Pty) Ltd	Mining	4
4	China-Africa Development Fund	Bank	10
5	China Construction Bank	Bank	50
6	China Development Bank Residential Mission in South Africa	Bank	15
7	China Guangdong Nuclear Power Group South Africa Representative Office	Energy	8
8	China Harbour Engineering Company (Pty) Ltd (CHEC-SA)	Construction	3
9	China North Industries Corp. South Africa Office (NORINCO)	Trading	10
10	CHISA Welding Consumables (Pty) Ltd	Manufacturing	30
11	CITIC United Asia Investments Limited	Construction	15
12	CNIT South Africa (Pty) Ltd	Transport	10
13	Comservice Solutions South Africa (Pty) Ltd	Telecom	20
14	COSCO AFRICA PTY LTD	Transport	5
15	Cosco Logistic (Africa) Pty Ltd	Transport	2
16	Cosren Shipping Agency Ltd	Transport	48
17	CRI-Eagle (Pty) Ltd	Mining	23
18	Ever Star Industries Ltd	Manufacturing	150
19	FAW Vehicle Manufactures	Automobile	200
20	Genertec South Africa (Pty) Ltd	Trading	5

21	HIKVISION South Africa (Pty) Ltd	Manufacturing	6
22	Huatian South Africa Ltd	Mining	200
23	Industrial and Commercial Bank of China African Representative Office	Bank	10
24	International Ferro Metals	Mining	400
25	Jiangsu Overseas Corp.（S.A.）	Trading	4
26	Jidong International Engineering Co., Ltd	Manufacturing	1
27	JISSA (Pty) Ltd	Trading	10
28	JMC SA (Pty) Ltd	Car	20
29	Minmetals First Chrome Mining Company	Mining	5
30	Minmetals (Pty) Ltd	Trading	6
31	People’s Daily Online South Africa (Pty) Ltd \SA-SINO People Media Investment (Pty) Ltd	Media	10
32	PMG Mining (Pty) Ltd	Mining	10
33	Representative Office for Southern and Eastern Africa of The Export-Import Bank of China	Bank	10
34	Shandong Electric Power Engineering Consulting Institute Co., Ltd	Electricity	5
35	Shantui Equipment Southern Africa (Pty) Ltd	Manufacturing	28
36	Sinohydro South Africa (Pty) Ltd	Engineering Construction	5
37	Sinoma International Engineering (SA) (Pty) Ltd	Construction	200
38	Sinosteel International South Africa (Pty) Ltd.	Property	12
39	Sinosteel South Africa (Pty) Ltd	Trading	10
40	South Africa Jin Chuan Resources (Pty) Ltd	Mining	10
41	SVA Electronics (Pty) Ltd	Manufacturing	700
42	Tubatse Chrome (Pty) Ltd	Mining	1100

43	Union Pay African Representative Office	Bank	1
44	Yuannan Marine Technical Service Centre (Pty) LTD	Transport	2
45	ZTE Corporation South Africa（Pty）Ltd	Telecom	400

APPENDIX 10 ETHICS CLEARANCE CERTIFICATE FROM THE UNIVERSITY OF WITWATERSRAND ETHICS COMMITTEE

Research Office

HUMAN RESEARCH ETHICS COMMITTEE (NON MEDICAL)
H111001 Zeng

CLEARANCE CERTIFICATE	**PROTOCOL NUMBER H111001**
PROJECT TITLE	Corporate Social Responsibility in Chinese State-owned Enterprises in South Africa: An Empirical Study of Managerial Attitudes
INVESTIGATOR(S)	Ms Q Zeng
SCHOOL/DEPARTMENT	Economic and Business Sciences
DATE CONSIDERED	14 October 2011
DECISION OF THE COMMITTEE	Approved Unconditionally
EXPIRY DATE	31 October 2013
DATE 09 November 2011	**CHAIRPERSON** (Professor R Thornton)

cc; Prof. D Coldwell

DECLARATION OF INVESTIGATOR(S)

To be completed in duplicate and **ONE COPY** returned to the Secretary at Room 10005, 10th Floor, Senate House, University.

I/We fully understand the conditions under which I am/we are authorized to carry out the abovementioned research and I/we guarantee to ensure compliance with these conditions. Should any departure to be contemplated from the research procedure as approved I/we undertake to resubmit the protocol to the Committee. **I agree to completion of a yearly progress report.**

Signature **Date** 22 / 11 / 2011

PLEASE QUOTE THE PROTOCOL NUMBER ON ALL ENQUIRIES

APPENDIX 11 PARTICIPANT INFORMATION SHEET

INFORMATION SHEET

Study title: Corporate Social Responsibility in Chinese State-Owned Enterprises in South Africa: An Empirical Study of Managerial Attitudes

Dear Mr/Mrs/Miss………………….,

Introduction:

I am a student of Master of Commerce in the field of Management at the University of the Witwatersrand in Johannesburg. I am currently preparing for my graduation dissertation named "Corporate Social Responsibility in Chinese State-owned Enterprises in South Africa: An Empirical Study of Managerial Attitudes". I will be researching managers' perceptions of corporate social responsibility and factors influencing managers' attitudes in the workplace. The study is based on a triangulated research design and will: a) interview managers from Chinese state-owned enterprises in South Africa and; b) send questionnaires to the managers from Chinese state-owned enterprises in South Africa.

All data collected will be kept confidential and anonymity will be ensured in the resulting report, as the data will not be directly linked to individual participants' names. The research report will be submitted to the University for degree purposes and archiving. An electronic copy may be published online, and some journal papers from the study may be published as well.

Your participation in this study would be greatly appreciated. If you agree to participate in the study, please sign the attached consent form.

With grateful thanks

Qiongyan Zeng

Invitation to participate: I am inviting you to take part in an interview for this research study.

What is involved in the study

A survey method including both qualitative and quantitative techniques will be adopted. Qualitative method techniques include open-ended questions and face-to-face interviews.

The interview, comprising four questions, will last around 10 to 15 minutes. A total of 24 managers will be chosen for the interviews; one researcher (Qiongyan Zeng) and one manager will be involved in the interview at each time. This questionnaire focuses on your attitudes towards corporate social responsibility. The questionnaire will be sent by email and it will take about 5 to 10 minutes to complete.

Where the interview takes place

I prefer to interview you at your company, but if that is not possible, we will find a safe and quiet place that is convenient and comfortable for you.

Risks of being involved in the study

There is no anticipated discomfort for those contributing to this study, so risk to participants is minimal.

Benefits of being in the study.

Your help with this study may help identify where improvements can be made to corporate social responsibility management through means of exploring managers' attitudes by this research.

Your help with this study may help your company to implement social programs more effectively through detecting conflicts in attitudes within a company which corporations should avoid or remedy.

There is no promise that you will receive any benefit from taking part in this study.

Participation is voluntary and refusal to participate will involve no penalty or loss of benefits to which the participant is otherwise entitled, and that the subject may discontinue participation at any time without penalty loss of benefits to which the participant is otherwise entitled.

Reimbursements for "out of pocket" expenses

Any costs to the participant that result from participation in the research will be compensated in full.

Confidentiality:

Confidentiality will be maintained; the research data, results and final report will be made unavailable to unauthorized persons outside the study.

The records will be kept private and will not be released without your consent except as required by law.

Only the researcher (Qiongyan Zeng), the translator (Mr Dasong Cao) and the researcher's supervisor (Professor D.A.L. Coldwell) will have access to the files.

Your identity will be kept confidential. If the results of this study are written in a scientific journal or presented at a scientific meeting, your name will not be used.

Your signed consent form will be stored in a cabinet separate from the data.

The audiotape will be transcribed without any information that could identify you. The tape will then be erased.

Contact details of researcher/s – for further information / reporting of study related adverse events.

Name: Qiongyan Zeng
Cell: 071 1800477
E-mail: jocy.zeng@gmail.com

Contact details of REC administrator and chair – for reporting of complaints / problems.

Name: Ms Sushiela Naidoo
Tel: +27 11 717 1144
E-mail: sushiela.naidoo@wits.ac.za
University of the Witwatersrand
Central Human Resources Office, 1 Jan Smuts Avenue Jorissen Street, JHB, SA
Senate House – SH 10007
Private Bag 3
Wits Post
2050

APPENDIX 12 CONSENT FORM

Declaration of informed consent to be audio-recorded

I ……………………………. (print first name)…………………………… ….(print surname), hereby give my consent for my voice to be audio-recorded for the purposes of the research project conducted by Qiongyan Zeng.

I agree to participate in her research project which is intended to investigate managers' perceptions of corporate social responsibility and factors influencing managers' attitudes in the workplace. I understand that my name will not be divulged unless I grant permission for this, and that I may, at any stage and without prejudice, withdraw my consent and participation in the interview sessions.

My contact telephone numbers
are: ………………………(home)………………………(cell)

Place: …………………………………………………..

Date: ……………………………………………………

Participant's signature…………………………………….

Researcher's signature………………………………………

APPENDIX 13 LIST OF ACRONYMS

ANOVA	The One-way Analysis of Variance Test
BEE	Black Economic Empowerment
BRIC	Brazil, Russia, India and China
Cell C	Cell C (Pty) Ltd
CFO	Chief Financial Officer
CSI	Corporate Social Investment
CSR	Corporate Social Responsibility
FDI	Foreign Direct Investment
HIV	Human Immunodeficiency Virus
Q&A	Questions and Answers
SASAC	State-owned Assets Supervision and Administration Commission
SHEQ	Safety, Health, Environmental protection and Quality
SOEs	State-owned Enterprises
SMEs	Small and Medium-sized Enterprises
WBCSD	World Business Council for Sustainable Development