

Influential Article Review - Sustainability Reports for Two Chinese Classified Agri-businesses: An Interpretative Textual Review Of Corporate Sustainability Reports Sustainability Reports

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This paper examines corporate social responsibility. We present insights from a highly influential paper. Here are the highlights from this paper: Through a series of interpretive textual analysis on the sustainability related non-financial disclosures of two large agribusinesses in the People's Republic of China, this paper intends to reveal how these reports are used to respond to institutional and social pressures, and how the firms are engaged in the struggle to shape the social reality in a way that serves their own interests. The findings indicate that, firstly, the two sets of sustainability reports share a common understanding of "responsibility", which refers to the very basic product quality control. And secondly, they appear to have different perceptions of "stakeholder", which is largely a result from the different corporate nature. Both the similarities and the differences in the two sets of reports are tightly linked to the broader social and institutional settings in China. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

Keywords: Agribusiness, China, CSR, Disclosure, Interpretive textual analysis

SUMMARY

- According to positive accounting theory, a firm is seen as «a nexus of contracts»—in the strict sense of the word—and therefore is supposed to use accounting and reporting as tools to facilitate the formation and the performance of the contracts . Further regarding the CSR of a firm, the stakeholder theory seems to be frequently mentioned: There is also a «social contract» between the firm and each one of its stakeholders . Since the contractual relationships recognised by Coase are extended to those with stakeholders by the social contracts, a firm is supposed to use sustainability reports as a tool to communicate relevant information to legitimise its existence and its activities, for the purpose of maintaining these relationships. Sustainability reports on a firm's CSR are thus produced to address social and environmental issues that a firm faces. However, due to the fact that these issues are deeply embedded in a broader institutional context, it seems inevitable that we also need to examine the question of CSR through the lens of political economy.

- In the context of China's spectacular economic growth and the accompanying environmental and social crises, the two agribusinesses under investigation do not seem to draw enormous attention, since they are absolutely not among the firms delivering the highest economic performance, nor among the ones acting the most poorly in terms of environment conservation and labour protection. After an analysis of the discourses in these sustainability reports, we find that through the texts, the firms are engaged in constructing a reality serving the purpose of improving corporate image, rather than report substantial and well quantified information against a set of scientific thresholds set by relevant authorities: On the one hand, they do report the sustainability related issues under the pressure from the authorities and the public, nevertheless only reporting the 'bright side', and in a less rigorous manner; on the other, they would still choose to emphasise what they consider as worth reporting for the firms—that is their product safety, over many other issues that are equally important to the society. These findings echo those of Cho and Patten , Cho et al. , Colleoni , Farache and Perks , Zhao and many others, who argue that in general firms use environmental disclosures as tools to respond to public pressure, and thus to create or maintain their legitimacy in the eyes of the society. Though, as we can notice in the two sets of reports, the disclosed information is hardly 'informative' and therefore hardly fulfils its function of 'legitimising'.
- This failure is to be explained with reference to its broader context. The fact that firms produce CSR reports for the betterment of corporate image per se has nothing wrong. What appears to be a true concern is that the content of these reports serves only this purpose. What could be deduced is that for the two agribusinesses under investigation, no matter if it is the problem of corporate product quality, environment protection, or social relations faced by firms, it has always been the State that is designated as the entity to take main responsibility. Despite the drastically different style as well as different 'degree' of enthusiasm shown in their reports, the motives of Liuhe and Beidahunag to start their sustainability reporting practice appear to be the same – that is regulatory compliance . These phenomena suggest that unlike its counterpart in the West, in China, the development of CSR reporting is above all a state-led initiative .
- These special characteristics of CSR in China seem to be in contradiction with contemporary business ethics of private businesses nowadays in the West, where the State rolls back and the firms are increasingly put forward to assume their social responsibility .
- «The standpoint of the government and that of the firms are definitely different. What the firms need to do is to achieve maximum benefits within the scope of government regulations; and what the government needs to do is to make this regulatory and supervising systems work. There must be such a clear division of responsibility».

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Wang, X. (2017). Regulatory compliance as fulfilment of corporate social responsibility: an interpretative textual analysis on sustainability reports of two Chinese listed agribusinesses. *Asian Journal of Sustainability and Social Responsibility*, 2(1), 23–40.

This is the link to the publisher's website:

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INTRODUCTION

The definition of sustainability has evolved over time and entails various interpretations, the essence, however, remains unchanged: To make an entity (regardless a firm or a state) "sustainable" is to strike a balance between attaining its own prosperity and respecting the needs of its environment, or in other words, not to consume resources faster than they can be reproduced, in both social and ecological sense. (Mebratu,

1998; Ostrom & Dietz, 2002; WCED, 1987) Nowadays, international, national and regional authoritarian institutions have developed measures, especially accounting and reporting schemes that are engaged in increasing transparency and thus in better dealing with environmental and social problems at each level. Meanwhile the firms have also responded to these challenges, driven by multiple motives.

In the academic world, analyses and empirical evidences have been accumulating regarding the “window dressing”, or “impression management” nature of firms’ sustainability reportsFootnote1 on Corporate Social Responsibility (or CSR reports), the most prevalent form of ‘accounting for sustainability’ adopted by business both in China and around the world (see Cho et al., 2010, 2015; Lin, 2010; Livesey & Kearins, 2002 among many others). Despite the abundance of literature, only a small part of it focuses on the language employed by individual reports and its significations, and only very few CSR-specialised scholars focus on agriculture, sector of activity where the ancient philosophy of “living in harmony with the universe” first originated (Liu, 2004; Mebratu, 1998; Wu & Zhang, 2005).

Through a study on discourses used in sustainability reports of two Chinese listed agribusinesses, this paper revisits some classical topics regarding the CSR (notably the question of government regulations and corporate legitimacy) in the Chinese context, and thus contributes to the literature by revealing how government regulation and the broader social context have influenced the CSR reporting, and by identifying some limitations and possible areas of improvement in the current CSR regulatory framework in China. In line with this perspective, several socio-economic factors, notably corporate ownership, regulatory guidelines for CSR reporting, and important public events are addressed later in this paper, as they represent the subjects that have shaped the form and the content of the two sets of reports.

The remainder of this paper is organised as follows: After an introduction of the methodological framework, some general information concerning the two agribusinesses under investigation, as well as that concerning the two sets of reports are presented. What follows is a detailed comparison regarding the discourses in the two sets of reports and their evolution over time. The elements drawn from the analysis are then linked to the socio-political context in China, followed by an analysis with reference to classical CSR theories. And finally some concluding remarks are given in the end.

CONCLUSION

In all, what we can draw from the analysis of this paper is in accordance with the diagnosis made by Adams (2001), Adams et al. (2004) and Synnestvedt (2001) more than 10 years ago regarding the situation in the West: While there is an increased volume of disclosure, there are no parallel gains in their quality or the level of accountability discharged, which calls for greater legislation efforts, and for the so called “context-based sustainability management” (McElroy & Engelen, 2011). Though having been repeatedly stressed over time, the lack of concrete measurement in scientific terms is still prominent (Peterson, 1997, p.22, in Livesey & Kearins, 2002).

Based on the regulatory measures taken by relevant authorities of various departments and levels, we note that the intention of the Chinese government to promote the mainstream ‘western style’ CSR reporting is obvious. The inclusion of firms for mandatory reporting has been expanded and the guidelines have been increasingly detailed and informative. However, to date, there are still no mandatory rules, especially those for concrete measurements of performance, but only guidelines that generally define the content of the report. Further, there is still lack of third-party verification and pressure groups that are engaged in this matter. These factors leave too much liberty to the firms when preparing their reports, and therefore reduce the comparability among the reports and their usefulness. As a state-led initiative, the sustainability reporting practice in China is expected to implement—and does have the potential to implement—more detailed and legislated standards made according to scientifically fixed thresholds, which is probably the most effective way that sustainability reports could genuinely contribute to sustainability of an economy. More observation in future would be needed in order to better judge if the measures taken by the Chinese government are mainly for the purpose of shirking its proper responsibilities as supervisor and regulator of economic activities, or if they are genuine efforts on promoting sustainability and on pursuing a ‘harmonious society’ through innovative approaches imported from the West.

APPENDIX

FIGURE 1
SEQUENCE OF EVENTS AND THE TWO FIRMS REPORTING PRACTICES

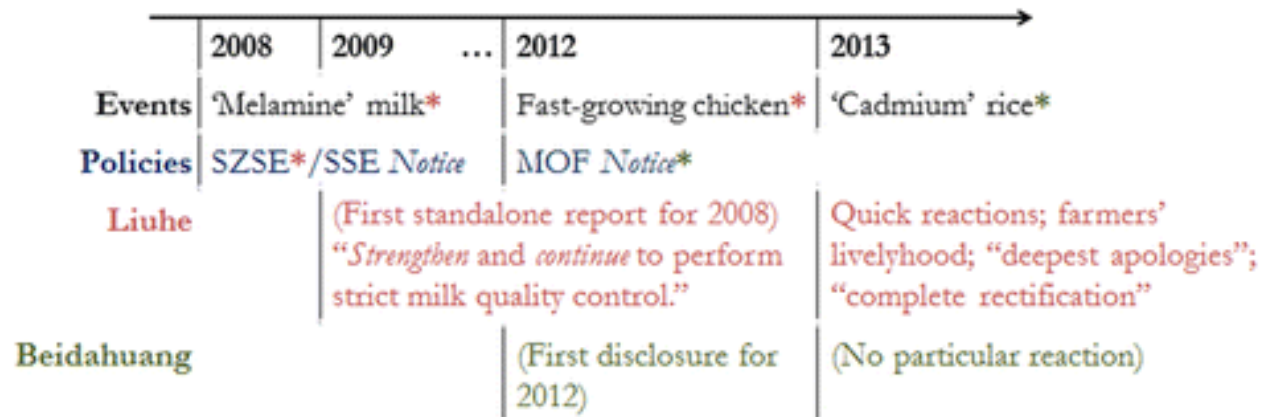


TABLE 1
COMPARISON OF THE TWO SETS OF REPORTS

	New Hope Liuhe Group			Beidahuang Group, and Heilongjiang Land Reclamation Bureau	
Firm feature	Private enterprise, biggest listed group company of livestock and animal feed			Biggest agricultural conglomerate under direct management of MOF, biggest state-owned farm	
Mandatory report	Yes, since 2008			Yes, since 2012	
Stand-alone CSR report	Yes, since 2008			No	
Third-party verification	No			No	
Volume of the reports	16 (in 2008)–58 (in 2013) pages of full report			2–3 pages of a section entitled "Active fulfilment of social responsibility" in the annual report	
Stages	2008–09	2010–11 (Liuhe 2010; Liuhe 2011)	2012–13	2012	2013
Guideline	None	SZSE, CASS	CSRC, SZSE, GRI, CASS-CSR1.0	None	None

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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

La definición de sostenibilidad ha evolucionado con el tiempo y implica diversas interpretaciones, la esencia, sin embargo, permanece inalterada: hacer que una entidad (independientemente de una empresa o un estado) sea "sostenible" es encontrar un equilibrio entre alcanzar su propia prosperidad y respetar las necesidades de su medio ambiente, o en otras palabras, no consumir recursos más rápido de lo que puedan ser reproducidos, tanto en sentido social como ecológico. (Mebratu, 1998; Ostrom & Dietz, 2002; WCED, 1987) Hoy en día, las instituciones autoritarias internacionales, nacionales y regionales han desarrollado medidas, especialmente sistemas de contabilidad y presentación de informes que se dedican a aumentar la

transparencia y, por lo tanto, a abordar mejor los problemas ambientales y sociales en cada nivel. Mientras tanto, las empresas también han respondido a estos desafíos, impulsados por múltiples motivos.

En el mundo académico, se han ido acumulando análisis y evidencias empíricas con respecto al carácter "window dressing", o "gestión de impresiones" de los informes de sostenibilidad de las empresas footnote1 sobre Responsabilidad Social Corporativa (o informes de RSC), la forma más frecuente de "contabilidad de la sostenibilidad" adoptada por los negocios tanto en China como en todo el mundo (véase Cho et al., 2010, 2015; Lin, 2010; Livesey & Kearins, 2002 entre muchos otros). A pesar de la abundancia de literatura, sólo una pequeña parte de ella se centra en el lenguaje empleado por los informes individuales y sus significados, y sólo muy pocos estudiosos especializados en RSC se centran en la agricultura, sector de actividad donde se originó por primera vez la antigua filosofía de "vivir en armonía con el universo" (Liu, 2004; Mebratu, 1998; Wu & Zhang, 2005).

A través de un estudio sobre los discursos utilizados en los informes de sostenibilidad de dos empresas agronómicas incluidas en la lista china, este documento repasa algunos temas clásicos relacionados con la RSE (en particular la cuestión de las regulaciones gubernamentales y la legitimidad corporativa) en el contexto chino, y por lo tanto contribuye a la literatura al revelar cómo la regulación gubernamental y el contexto social más amplio han influido en los informes de RSC, e identificando algunas limitaciones y posibles áreas de mejora en el marco regulatorio actual de la RSC en China. En consonancia con esta perspectiva, varios factores socioeconómicos, en particular la propiedad corporativa, las directrices regulatorias para la presentación de informes sobre RSC y los eventos públicos importantes, se abordan más adelante en este documento, ya que representan los temas que han dado forma a la forma y al contenido de los dos conjuntos de informes.

El resto de este documento se organiza de la siguiente manera: Después de una introducción del marco metodológico, se presenta cierta información general relativa a las dos empresas agroindustriales objeto de investigación, así como la relativa a los dos conjuntos de informes. Lo que sigue es una comparación detallada con respecto a los discursos en los dos conjuntos de informes y su evolución a lo largo del tiempo. Los elementos extraídos del análisis están vinculados al contexto sociopolítico en China, seguido de un análisis con referencia a las teorías clásicas de RSC. Y finalmente se dan algunas observaciones finales al final.

CONCLUSIÓN

En total, lo que podemos extraer del análisis de este documento está de acuerdo con el diagnóstico realizado por Adams (2001), Adams et al. (2004) y Synnestvedt (2001) hace más de 10 años con respecto a la situación en Occidente: Si bien hay un mayor volumen de divulgación, no hay ganancias paralelas en su calidad o el nivel de rendición de cuentas dado de alta con respecto a la situación en Occidente: Si bien hay un mayor volumen de divulgación, no hay ganancias paralelas en su calidad o el nivel de rendición de cuentas dado de alta con respecto a la situación en Occidente: Si bien hay un mayor volumen de divulgación, no hay ganancias paralelas en su calidad o el nivel de rendición de cuentas dado de alta con respecto a la situación en Occidente: Si bien hay un mayor volumen de divulgación, no hay ganancias paralelas en su calidad o el nivel de rendición de cuentas dado de baja con respecto a la situación en Occidente: Si bien hay un mayor volumen de divulgación, no hay ganancias paralelas en su calidad o el nivel de rendición de cuentas dado de baja con respecto a la situación en Occidente: Si bien hay un mayor volumen de divulgación, no hay ganancias paralelas, que exige mayores esfuerzos legislativos y la llamada "gestión de la sostenibilidad basada en el contexto" (mcelroy & Engelen, 2011). Aunque se ha subrayado repetidamente con el tiempo, la falta de medición concreta en términos científicos sigue siendo prominente (Peterson, 1997, p.22, en Livesey & Kearins, 2002).

Sobre la base de las medidas reglamentarias adoptadas por las autoridades pertinentes de varios departamentos y niveles, observamos que la intención del gobierno chino de promover la presentación de informes de RSC de "estilo occidental" dominante es evidente. Se ha ampliado la inclusión de las empresas para la presentación de informes obligatorios y las directrices han sido cada vez más detalladas e informativas. Sin embargo, hasta la fecha, todavía no existen normas obligatorias, especialmente las

relativas a mediciones concretas de rendimiento, pero sólo directrices que generalmente definen el contenido del informe. Además, sigue habiendo una falta de grupos de verificación y presión de terceros que se involucre en este asunto. Estos factores dejan demasiada libertad a las empresas a la hora de preparar sus informes y, por lo tanto, reducen la comparabilidad entre los informes y su utilidad. Como iniciativa estatal, se espera que la práctica de presentación de informes sobre sostenibilidad en China aplique —y tiene el potencial de implementar— normas más detalladas y legisladas hechas de acuerdo con umbrales científicamente fijos, que es probablemente la forma más eficaz en que los informes de sostenibilidad podrían contribuir genuinamente a la sostenibilidad de una economía. Se necesitaría más observación en el futuro para juzgar mejor si las medidas adoptadas por el gobierno chino tienen como objetivo principal eludir sus responsabilidades apropiadas como supervisor y regulador de las actividades económicas, o si son verdaderos esfuerzos para promover la sostenibilidad y perseguir una "sociedad armoniosa" a través de enfoques innovadores importados de Occidente.

TRANSLATED VERSION: FRENCH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUITE: FRANÇAIS

Voici une traduction approximative des idées présentées ci-dessus. Cela a été fait pour donner une compréhension générale des idées présentées dans le document. Veuillez excuser toutes les erreurs grammaticales et ne pas tenir les auteurs originaux responsables de ces erreurs.

INTRODUCTION

La définition de la durabilité a évolué au fil du temps et implique diverses interprétations, l'essence, cependant, reste inchangée: Pour rendre une entité (indépendamment d'une entreprise ou un état) « durable » est de trouver un équilibre entre atteindre sa propre prospérité et le respect des besoins de son environnement, ou en d'autres termes, de ne pas consommer des ressources plus rapidement qu'ils ne peuvent être reproduits, à la fois au sens social et écologique. (Mebratu, 1998; Ostrom et Dietz, 2002; WCED, 1987) Aujourd'hui, des institutions autoritaires internationales, nationales et régionales ont mis au point des mesures, en particulier des systèmes de comptabilité et de déclaration qui sont engagés dans une transparence accrue et donc dans une meilleure gestion des problèmes environnementaux et sociaux à chaque niveau. Pendant ce temps, les entreprises ont également répondu à ces défis, motivés par de multiples motifs.

Dans le monde universitaire, des analyses et des preuves empiriques se sont accumulées en ce qui concerne la nature « habillage de fenêtre » ou « gestion des impressions » des rapports de durabilité des entreprises note de la responsabilité sociale des entreprises (ou rapports sur la RSE), la forme la plus répandue de « comptabilité pour la durabilité » adoptée par les entreprises en Chine et dans le monde (voir Cho et al., 2010, 2015; Lin, 2010; Livesey & Kearins, 2002 parmi beaucoup d'autres). Malgré l'abondance de la littérature, seule une petite partie se concentre sur la langue employée par les rapports individuels et ses significations, et seuls très peu de chercheurs spécialisés dans la RSE se concentrent sur l'agriculture, secteur d'activité où l'ancienne philosophie de « vivre en harmonie avec l'univers » est née pour la première fois (Liu, 2004 ; Mebratu, 1998; Wu et Zhang, 2005).

À travers une étude sur les discours utilisés dans les rapports sur la durabilité de deux entreprises agroalimentaires chinoises cotées, ce document revisite certains sujets classiques concernant la RSE (notamment la question de la réglementation gouvernementale et de la légitimité des entreprises) dans le contexte chinois, et contribue ainsi à la littérature en révélant comment la réglementation gouvernementale et le contexte social plus large ont influencé le rapport sur la RSE, et en identifiant certaines limites et les domaines possibles d'amélioration dans le cadre réglementaire actuel de la RSE en Chine. Dans cette

perspective, plusieurs facteurs socio-économiques, notamment la propriété des entreprises, les lignes directrices réglementaires pour les rapports sur la RSE et les événements publics importants, sont abordés plus loin dans le présent document, car ils représentent les sujets qui ont façonné la forme et le contenu des deux séries de rapports.

Le reste du présent document est organisé comme suit: Après l'introduction du cadre méthodologique, quelques informations générales concernant les deux entreprises agroalimentaires faisant l'objet de l'enquête, ainsi que celle concernant les deux séries de rapports sont présentées. Ce qui suit est une comparaison détaillée concernant les discours dans les deux séries de rapports et leur évolution au fil du temps. Les éléments tirés de l'analyse sont ensuite liés au contexte sociopolitique en Chine, suivis d'une analyse en référence aux théories classiques de la RSE. Et enfin quelques remarques finales sont faites à la fin.

CONCLUSION

En tout, ce que nous pouvons tirer de l'analyse de ce document est conforme au diagnostic fait par Adams (2001), Adams et coll. (2004) et Synnestvedt (2001) il y a plus de 10 ans concernant la situation en Occident : bien qu'il y ait un volume accru de divulgation, il n'y a pas de gains parallèles dans leur qualité ou le niveau de responsabilité, qui exige des efforts législatifs accrus et une « gestion de la durabilité fondée sur le contexte » (mcelroy et Engelen, 2011). Bien qu'ayant été maintes fois souligné au fil du temps, l'absence de mesure concrète en termes scientifiques est encore importante (Peterson, 1997, p.22, dans Livesey & Kearins, 2002).

Sur la base des mesures réglementaires prises par les autorités compétentes de divers ministères et niveaux, nous notons que l'intention du gouvernement chinois de promouvoir les rapports traditionnels de « style occidental » sur la RSE est évidente. L'inclusion des entreprises pour la déclaration obligatoire a été élargie et les lignes directrices ont été de plus en plus détaillées et informatives. Toutefois, à ce jour, il n'existe toujours pas de règles obligatoires, en particulier celles relatives aux mesures concrètes du rendement, mais seulement les lignes directrices qui définissent généralement le contenu du rapport. De plus, il n'y a toujours pas de tiers qui font l'objet de vérifications et de groupes de pression qui s'occupent de cette question. Ces facteurs laissent trop de liberté aux entreprises lors de la préparation de leurs rapports, et réduisent donc la comparabilité entre les rapports et leur utilité. En tant qu'initiative dirigée par l'État, on s'attend à ce que la pratique de l'information sur la durabilité en Chine mette en œuvre — et a le potentiel de mettre en œuvre — des normes plus détaillées et légiférées faites selon des seuils scientifiquement fixes, ce qui est probablement le moyen le plus efficace que les rapports sur la durabilité puissent véritablement contribuer à la durabilité d'une économie. Il faudrait plus d'observation à l'avenir afin de mieux juger si les mesures prises par le gouvernement chinois visent principalement à se soustraire à ses responsabilités de superviseur et de régulateur des activités économiques, ou s'il s'agit de véritables efforts pour promouvoir la durabilité et poursuivre une « ociété harmoniell » par le biais d'approches novatrices importées d'Occident.

TRANSLATED VERSION: GERMAN

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

ÜBERSETZTE VERSION: DEUTSCH

Hier ist eine ungefähre Übersetzung der oben vorgestellten Ideen. Dies wurde getan, um ein allgemeines Verständnis der in dem Dokument vorgestellten Ideen zu vermitteln. Bitte entschuldigen Sie alle grammatikalischen Fehler und machen Sie die ursprünglichen Autoren nicht für diese Fehler verantwortlich.

EINLEITUNG

Die Definition von Nachhaltigkeit hat sich im Laufe der Zeit weiterentwickelt und beinhaltet verschiedene Interpretationen, das Wesen bleibt jedoch unverändert: Eine Einheit (unabhängig von einem Unternehmen oder einem Staat) "nachhaltig" zu machen, bedeutet, ein Gleichgewicht zwischen der Erreichung ihres eigenen Wohlstands und der Achtung der Bedürfnisse ihrer Umwelt zu finden, oder mit anderen Worten, Ressourcen nicht schneller zu verbrauchen, als sie reproduziert werden können, sowohl im sozialen als auch im ökologischen Sinne. (Mebratu, 1998; Ostrom & Dietz, 2002; WCED, 1987) Heute haben internationale, nationale und regionale autoritäre Institutionen Maßnahmen entwickelt, insbesondere Rechnungsführungs- und Berichterstattungssysteme, die sich für mehr Transparenz und damit für eine bessere Bewältigung von Umwelt- und Sozialproblemen auf jeder Ebene engagieren. Inzwischen haben auch die Unternehmen auf diese Herausforderungen reagiert, die von mehreren Motiven getrieben wurden.

In der akademischen Welt häufen sich Analysen und empirische Belege in Bezug auf den "Fenster-Dressing" oder "Impressionsmanagement" der Nachhaltigkeitsberichte der unternehmenfootnote1 on Corporate Social Responsibility (oder CSR-Berichte), die am weitesten verbreitete Form der "Nachhaltigkeitsrechnung", die von Unternehmen sowohl in China als auch weltweit übernommen wird (siehe Cho et al., 2010, 2015; Lin, 2010; Livesey & Kearins, 2002 u.a.). Trotz der Fülle an Literatur konzentriert sich nur ein kleiner Teil davon auf die Sprache, die in einzelnen Berichten und ihren Signifikationen verwendet wird, und nur sehr wenige CSR-spezialisierte Gelehrte konzentrieren sich auf die Landwirtschaft, den Wirtschaftszweig, in dem die alte Philosophie des "Lebens in Harmonie mit dem Universum" ihren Ursprung hatte (Liu, 2004; Mebratu, 1998; Wu & Zhang, 2005).

Durch eine Studie über Diskurse, die in Nachhaltigkeitsberichten zweier chinesischer börsennotierter Agrarunternehmen verwendet werden, greift dieses Papier einige klassische Themen in Bezug auf die CSR (insbesondere die Frage der staatlichen Regulierung und der Unternehmenslegitimation) im chinesischen Kontext auf und trägt so zur Literatur bei, indem es aufzeigt, wie staatliche Regulierung und der breitere soziale Kontext die CSR-Berichterstattung beeinflusst haben, und indem es einige Einschränkungen und mögliche Verbesserungsbereiche im aktuellen CSR-Regulierungsrahmen in China identifiziert. In Übereinstimmung mit dieser Perspektive werden im Folgenden in diesem Dokument mehrere sozioökonomische Faktoren behandelt, insbesondere Unternehmenseigentum, Regulierungsrichtlinien für CSR-Berichte und wichtige öffentliche Ereignisse, da sie die Themen darstellen, die die Form und den Inhalt der beiden Berichtssätze geprägt haben.

Der Rest dieses Papiers ist wie folgt organisiert: Nach der Einführung des methodischen Rahmens werden einige allgemeine Informationen über die beiden untersuchten Agrarunternehmen sowie über die beiden Berichtssätze vorgelegt. Was folgt, ist ein detaillierter Vergleich über die Diskurse in den beiden Sätzen von Berichten und ihre Entwicklung im Laufe der Zeit. Die aus der Analyse gezogenen Elemente werden dann mit dem gesellschaftspolitischen Kontext in China verknüpft, gefolgt von einer Analyse mit Bezug auf klassische CSR-Theorien. Und schließlich werden am Ende einige abschließende Bemerkungen gemacht.

SCHLUSSFOLGERUNG

Alles in allem können wir aus der Analyse dieses Papiers in Übereinstimmung mit der Diagnose von Adams (2001), Adams et al. (2004) und Synnestvedt (2001) vor mehr als 10 Jahren in Bezug auf die Situation im Westen: Während es ein erhöhtes Volumen der Offenlegung, gibt es keine parallelen Gewinne in ihrer Qualität oder das Niveau der Rechenschaftspflicht entladen, die größere Gesetzgebungsbemühungen und das so genannte "kontextbasierte Nachhaltigkeitsmanagement" erfordert (mcelroy & Engelen, 2011). Obwohl im Laufe der Zeit immer wieder betont wurde, ist der Mangel an konkreter Messung in wissenschaftlicher Hinsicht immer noch prominent (Peterson, 1997, S.22, in Livesey & Kearins, 2002).

Auf der Grundlage der Regulierungsmaßnahmen, die von den zuständigen Behörden verschiedener Abteilungen und Ebenen ergriffen wurden, stellen wir fest, dass die Absicht der chinesischen Regierung,

die mainstreamige CSR-Berichterstattung im "westlichen Stil" zu fördern, offensichtlich ist. Die Einbeziehung von Unternehmen für die Meldepflicht wurde erweitert, und die Leitlinien wurden immer detaillierter und informativer. Bis heute gibt es jedoch noch keine verbindlichen Regeln, insbesondere für konkrete Leistungsmessungen, sondern nur Richtlinien, die im Allgemeinen den Inhalt des Berichts definieren. Darüber hinaus fehlt es nach wie vor an überprüfungs- und Interessengruppen, die sich mit dieser Angelegenheit befassen. Diese Faktoren lassen den Unternehmen bei der Erstellung ihrer Berichte zu viel Freiheit und verringern daher die Vergleichbarkeit zwischen den Berichten und ihre Nützlichkeit. Als staatlich geführte Initiative wird erwartet, dass die Nachhaltigkeitsberichterstattungspraxis in China detailliertere und gesetzlich festgelegte Standards umsetzt – und das Potenzial hat – detailliertere und gesetzlich festgelegte Standards, die nach wissenschaftlich festgelegten Schwellenwerten erstellt werden, was wahrscheinlich der effektivste Weg ist, wie Nachhaltigkeitsberichte wirklich zur Nachhaltigkeit einer Volkswirtschaft beitragen könnten. In Zukunft wäre mehr Beobachtung erforderlich, um besser beurteilen zu können, ob die von der chinesischen Regierung ergriffenen Maßnahmen hauptsächlich dazu dienen, sich ihrer eigentlichen Verantwortung als Aufsichtsbehörde und Regulierungsbehörde wirtschaftlicher Aktivitäten zu entziehen, oder wenn es sich um echte Bemühungen um die Förderung der Nachhaltigkeit und um die Verfolgung einer "harmonischen Gesellschaft" durch innovative Ansätze handelt, die aus dem Westen importiert werden.

TRANSLATED VERSION: PORTUGUESE

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSÃO TRADUZIDA: PORTUGUÊS

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

INTRODUÇÃO

A definição de sustentabilidade evoluiu ao longo do tempo e implica várias interpretações, a essência, no entanto, permanece inalterada: Tornar uma entidade (independentemente de uma empresa ou de um Estado) "sustentável" é encontrar um equilíbrio entre alcançar a sua própria prosperidade e respeitar as necessidades do seu ambiente, ou seja, não consumir recursos mais rapidamente do que pode ser reproduzido, tanto no sentido social como ecológico. (Mebratu, 1998; Ostrom & Dietz, 2002; WCED, 1987) Hoje em dia, as instituições autoritárias internacionais, nacionais e regionais desenvolveram medidas, especialmente esquemas contabilísticos e de reporte que se dedicam a uma maior transparência e, assim, a melhor lidar com os problemas ambientais e sociais a cada nível. Entretanto, as empresas também responderam a estes desafios, impulsionados por múltiplos motivos.

No mundo académico, têm-se acumulado análises e evidências empíricas relativas ao "curativo à janela", ou "gestão da impressão" dos relatórios de sustentabilidade das empresas¹ sobre Responsabilidade Social Corporativa (ou relatórios da RSE), a forma mais prevalente de "contabilização da sustentabilidade" adotada por empresas tanto na China como em todo o mundo (ver Cho et al., 2010, 2015; Lin, 2010; Livesey & Kearins, 2002 entre muitos outros). Apesar da abundância da literatura, apenas uma pequena parte dela se centra na linguagem utilizada por relatórios individuais e seus significados, e apenas muito poucos estudiosos especializados em RSE se concentram na agricultura, sector de atividade onde a antiga filosofia de "viver em harmonia com o universo" teve origem (Liu, 2004; Mebratu, 1998; Wu & Zhang, 2005).

Através de um estudo sobre discursos usados em relatórios de sustentabilidade de dois agronegócios chineses listados, este artigo revisita alguns tópicos clássicos sobre a RSE (nomeadamente a questão dos

regulamentos governamentais e da legitimidade corporativa) no contexto chinês, e assim contribui para a literatura revelando como a regulação governamental e o contexto social mais amplo influenciaram a rse reporte, e identificando algumas limitações e possíveis áreas de melhoria no atual regulamento da CSR. Em consonância com esta perspectiva, vários fatores socioeconômicos, nomeadamente a propriedade das empresas, as orientações regulamentares para a comunicação da RSE e os acontecimentos públicos importantes são abordados mais tarde neste artigo, uma vez que representam os temas que moldaram a forma e o conteúdo dos dois conjuntos de relatórios.

O restante deste trabalho é organizado da seguinte forma: Após a introdução do quadro metodológico, são apresentadas algumas informações gerais sobre os dois agronegócios em investigação, bem como sobre os dois conjuntos de relatórios. Segue-se uma comparação detalhada sobre os discursos nos dois conjuntos de relatórios e a sua evolução ao longo do tempo. Os elementos retirados da análise estão então ligados ao contexto sociopolítico na China, seguidos de uma análise com referência às teorias clássicas da RSE. E, finalmente, algumas observações finais são proferidas no final.

CONCLUSÃO

Ao todo, o que podemos retirar da análise deste artigo está de acordo com o diagnóstico feito por Adams (2001), Adams et al. (2004) e Synnestvedt (2001) há mais de 10 anos, no que diz respeito à situação no Ocidente: Embora haja um volume de divulgação acrescido, não há ganhos paralelos na sua qualidade ou no nível de prestação de contas descarregados, que exige maiores esforços legislativos, e para a chamada "gestão da sustentabilidade baseada no contexto" (McElroy & Engelen, 2011). Embora tendo sido repetidamente salientado ao longo do tempo, a falta de medição concreta em termos científicos ainda é proeminente (Peterson, 1997, p.22, em Livesey & Kearins, 2002).

Com base nas medidas regulamentares tomadas pelas autoridades competentes de vários departamentos e níveis, constatamos que a intenção do Governo chinês de promover a comunicação da RSE de "estilo ocidental" é óbvia. A inclusão das empresas para a comunicação obrigatória foi alargada e as orientações têm sido cada vez mais pormenorizadas e informativas. No entanto, até à data, continuam a não existir regras obrigatórias, nomeadamente as relativas às medições concretas do desempenho, mas apenas as orientações que definem geralmente o conteúdo do relatório. Além disso, continua a faltar grupos de verificação e pressão de terceiros que estejam envolvidos nesta questão. Estes fatores deixam demasiada liberdade às empresas na elaboração dos seus relatórios e, por conseguinte, reduzem a comparabilidade entre os relatórios e a sua utilidade. Como uma iniciativa liderada pelo Estado, espera-se que a prática de informação sobre a sustentabilidade na China possa ser implementada e tem o potencial de implementar normas mais detalhadas e legisladas, feitas de acordo com limiares cientificamente fixados, que é provavelmente a forma mais eficaz de os relatórios de sustentabilidade poderem contribuir genuinamente para a sustentabilidade de uma economia. No futuro, seria necessária uma maior observação para avaliar melhor se as medidas tomadas pelo Governo chinês têm principalmente por objetivo fugir às suas responsabilidades como supervisor e regulador das atividades económicas, ou se são verdadeiros esforços para promover a sustentabilidade e para prosseguir uma "sociedade harmoniosa" através de abordagens inovadoras importadas do Ocidente.