EXPLORING THE NATURE OF CORPORATE SOCIAL RESPONSIBILITY DIMENSIONS OF H-SHARE COMPANIES LISTED ON THE STOCK EXCHANGE OF HONG KONG

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DECLARATION

I hereby certify that the dissertation is the original research work of the student and has not been submitted to any other university or institution.

STATEMENT OF ORIGINALITY

This dissertation paper is the original work of the student researcher and contains no materials or analysis previously being published by any other person. The reference list shows all data and information that have been made as references and stating the original sources of information.

(Signed : Catherine Shuk Ching CHAN)
ACKNOWLEDGEMENT

The researcher expresses her sincere gratitude to the Supervisor who has given valuable guidance and clear directions through numerous meetings and discussions. The dissertation is completed with the direct supervision of the Supervisor.
SYNOPSIS

The purpose of this research is to find out the Corporate Social Responsibility (“CSR”) activities of H-Share companies listed on the Stock Exchange of Hong Kong (“SEHK”). The research question is “Exploring the Nature of Corporate Social Responsibility Dimensions of H-Share Companies Listed on the Stock Exchange of Hong Kong”. The core objectives of the research is to find out (1) What are the CSR dimensions of H-Share companies listed on the SEHK? (2) How do H-Share companies implement CSR activities in China? and (3) What are the significant factors for the management when considering the implementation of CSR activities for H-Share companies?

This study is a qualitative research based on the theoretical framework of the Combined CSR Model. The researcher used a multiple case study methodology. The researcher designed the Combined CSR Model using Xu & Yang’s Indigenous Chinese CSR Model (2010) and Hou & Reber’s Disclosure of Dimensions (2011). The Combined CSR Model comprised eleven CSR dimensions. The researcher used this Model to more precisely find out the extent of CSR activities of H-Share companies. Documentary analysis and interview methods were used to conduct the research.

The researcher examined the CSR reports published by the H-Share companies using the Combined CSR Model as benchmark. The second part of the research comprised in-depth interviews with two groups of interviewees. The first group of interviewees comprised senior executives of companies selected from the results of the documentary analysis. The second group of interviewees comprised experts in management and CSR related disciplines. Data and information collected from the interviews complemented the results of the documentary analysis to form a multiple-perspective analysis.

The researcher found out that the eleven CSR dimensions are a compromise of all the CSR components flourishing as a management concept for H-Share companies listed on the SEHK. The researcher further found out the CSR programs of H-Share companies has industry related specific features. Government policies and regulations were one of the key factors for their CSR implementation. The researcher additionally identified that Share Classification and Market Capitalization were two minor indicators of H-Share companies’ rationale for reportage of CSR.
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