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BEYOND COMPLIANCE: A DATA-DRIVEN TYPOLOGY OF CSR STRATEGIES IN CHINESE FIRMS

Abstract. This study develops a data-driven typology of Corporate Social Responsibility (CSR) strategies among Chinese manufacturing firms. Using cluster analysis, companies were categorized into three groups: CSR Leaders, CSR Developers, and CSR Minimalists. The findings show that firms with comprehensive CSR engagement achieve stronger financial performance, operational efficiency, and reputational strength. CSR Developers demonstrate moderate success through selective investments, while CSR Minimalists face greater sustainability risks. The study highlights how industry characteristics, ownership structure, and external pressures shape CSR adoption patterns. It offers practical insights for businesses, policymakers, and investors seeking to enhance CSR effectiveness in China's evolving market landscape.

Keywords: Corporate Social Responsibility, CSR Typology, China, Manufacturing Sector, Sustainable Business Practices, Stakeholder Engagement, Business Performance, Strategic CSR, Cluster Analysis.

JEL Classification: G34, M14, Q56, M41, L25, C38

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ПОЗА МЕЖАМИ ДОТРИМАННЯ ВИМОГ: ОРІЄНТОВАНА НА ДАНІ ТИПОЛОГІЯ СТРАТЕГІЙ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ У КИТАЙСЬКИХ КОМПАНІЯХ

Анотація. Стаття розглядає типологію стратегій корпоративної соціальної відповідальності (КСВ) у китайських виробничих компаніях на основі емпіричних даних. Автор проводить кластерний аналіз, що дозволяє виокремити три основні групи компаній: лідери КСВ, розробники КСВ та мінімалісти КСВ. Дослідження ґрунтується на детальному аналізі річних звітів, звітів зі сталого розвитку, фінансових даних та інформації з офіційних регуляторних джерел. Результати показують, що компанії, які впроваджують комплексні КСВ-стратегії, досягають кращих фінансових показників, підвищують операційну ефективність і зміцнюють корпоративну репутацію. Натомість компанії, що обмежуються мінімальним рівнем відповідальності, зіштовхуються з вищими репутаційними та сталими ризиками. Автор також аналізує, як зовнішні фактори – такі як державна політика, особливості галузі, структура власності та конкурентний тиск – впливають на моделі впровадження КСВ. Стаття робить вагомий внесок у розвиток наукових знань про КСВ, пропонуючи практичні висновки для бізнесу, державних органів, інвесторів та управлінців. Представлена типологія допомагає компаніям оцінювати власні практики, формувати більш ефективні стратегії та зміцнювати конкурентоспроможність на внутрішньому й міжнародному ринках.

Ключові слова: корпоративна соціальна відповідальність, типологія КСВ, Китай, виробничий сектор, сталі бізнес-практики; взаємодія зі стейкхолдерами, ефективність бізнесу, стратегічна КСВ, кластерний аналіз.

Introduction. Corporate Social Responsibility (CSR) has become an essential part of business strategy worldwide. In China, CSR adoption has gained momentum, driven by regulatory frameworks, stakeholder expectations, and market competition. However, CSR practices vary significantly across industries and firms. Some companies integrate CSR comprehensively, while others adopt minimal efforts, focusing only on legal compliance. Understanding these variations is crucial for both scholars and practitioners.

This study examines CSR adoption patterns in China's manufacturing sector, identifying distinct clusters of firms based on their engagement levels. It builds on existing CSR research by developing an empirical typology that classifies companies according to their CSR priorities. The findings provide insights into how different CSR strategies impact financial performance, operational efficiency, corporate reputation, and supplier relationships.

Previous research has explored the relationship between CSR and firm performance, but results remain inconclusive (Ağan et al., 2016; David et al., 2024; Figueira et al., 2023; Lau et al., 2023; H. Liu & Lee, 2024; Nguyen et al., 2023; Pasko et al., 2024; Pasko, Zhang, Oriekhova, Hordiyenko, et al., 2023; Zhang et al., 2024). Some studies suggest that CSR enhances profitability, improves risk management, and strengthens brand reputation (Attig et al., 2016; Li et al., 2023). Others argue that CSR imposes additional costs without clear financial benefits (Tajpour et al., 2023). These mixed findings highlight the need for a more nuanced understanding of CSR engagement (Dawar & Bhatia, 2023). A typology-based approach helps clarify these complexities by identifying patterns in CSR adoption and their implications for business performance.

China presents a unique context for studying CSR. As one of the world's largest manufacturing hubs, it faces growing pressure to improve corporate sustainability. Government policies, environmental concerns, and global supply chain expectations shape CSR practices. However, CSR engagement remains inconsistent, with firms adopting different approaches based on ownership structures, industry characteristics, and competitive pressures.

This study categorizes firms into three CSR clusters: **CSR Exemplars**, **CSR Developers**, and **CSR Minimalists**. CSR Exemplars

demonstrate strong commitment across multiple CSR dimensions, balancing ethical governance, environmental responsibility, and stakeholder engagement. CSR Developers invest selectively in CSR, focusing on employees, customers, and suppliers, while placing less emphasis on environmental management and investor rights. CSR Minimalists engage in CSR at the lowest level, prioritizing only basic compliance with labor and environmental regulations.

The study contributes to CSR research in several ways. First, it provides an empirical framework for classifying CSR adoption patterns in China. Second, it examines the relationship between CSR engagement and firm performance across financial, operational, and reputational metrics. Third, it offers practical insights for policymakers and business leaders seeking to promote sustainable corporate practices.

The paper is structured as follows: Section 2 reviews the existing literature on CSR and firm performance. Section 3 describes the research methodology, including data collection and cluster analysis techniques. Section 4 presents the findings, outlining the characteristics of each CSR cluster and their performance implications. Section 5 discusses theoretical contributions, managerial implications, and avenues for future research.

By identifying key CSR adoption patterns and their impact on business outcomes, this study enhances our understanding of CSR dynamics in China. The findings offer valuable insights for companies looking to optimize their CSR strategies while balancing economic and social responsibilities.

2. Literature Review and Hypotheses Development.

The Need for a CSR typology. Corporate Social Responsibility (CSR) is a multidimensional concept that extends beyond regulatory compliance. It includes environmental sustainability, employee welfare, community engagement, and ethical governance (Buch Thu, 2024; Dawar & Bhatia, 2023; Figueira et al., 2023b; Li et al., 2023b; C. Liu et al., 2019; Lu & Abeysekera, 2014; Pasko et al., 2024; Pasko, Zhang, Oriekhova, Aleksanyan, et al., 2023; Pasko, Zhang, Oriekhova, Gerasymenko, et al., 2023). While some firms integrate CSR into their core strategies, others limit their efforts to legal obligations. These differences create significant variations in how companies approach social responsibility, making it

essential to classify and analyze CSR practices systematically (Li et al., 2023; Pasko, Zhang, Oriekhova, Hordiyenko, et al., 2023).

A structured typology of CSR helps identify patterns of corporate engagement and their impact on business performance (Abu Khalaf, 2024; Ko et al., 2020; Pasko et al., 2022; Shu et al., 2024). Firms that actively invest in CSR often gain competitive advantages, such as enhanced reputation, stronger stakeholder relationships, and improved financial resilience (Lyu et al., 2023). In contrast, companies that adopt a minimal approach may struggle with regulatory risks and reputational challenges. By categorizing CSR strategies, researchers and practitioners can better understand how different models contribute to long-term corporate sustainability (Mura et al., 2024).

Policymakers, investors, and business leaders require clear frameworks to assess and encourage responsible corporate behavior (Buch Thu, 2024; Hluszko et al., 2024; Madhura et al., 2024; Shu et al., 2024). A well-defined CSR typology provides insights into industry-specific trends and helps guide regulatory policies, investment decisions, and corporate governance strategies. As CSR expectations continue to evolve, a comprehensive classification system enables businesses to align their practices with global standards while maintaining economic viability.

3. Methodology and methods.

Data Collection. The dataset was compiled from multiple sources, including company annual reports, sustainability reports, financial statements, and regulatory filings. Additional data were retrieved from official databases such as the China Securities Regulatory Commission (CSRC) archives, the National Enterprise Credit Information Publicity System, and industry-specific registries. The sample includes firms from key manufacturing sectors – automotive, textile, electronics, and pharmaceuticals – chosen for their varying levels of CSR commitment and regulatory exposure.

CSR Classification Framework. A structured framework was developed to categorize CSR engagement. CSR activities were classified into six dimensions: environmental sustainability, employee rights, corporate governance, community engagement, responsible supply chain practices, and ethical business conduct. Each dimension was assessed using quantifiable indicators such as carbon emissions disclosures, employee welfare expenditures, compliance with

labor regulations, and community investment. A scoring system was applied to rank firms based on their level of CSR integration.

Analytical Methods. To identify CSR engagement patterns, hierarchical and non-hierarchical clustering techniques were applied to the dataset. Principal Component Analysis (PCA) was used to reduce dimensionality and identify the most influential CSR factors. K-means clustering then grouped firms into three categories based on CSR intensity: **CSR Leaders** (high engagement across all dimensions), **CSR Pragmatists** (selective engagement in compliance-driven CSR), and **CSR Minimalists** (basic regulatory adherence). Statistical validation tests ensured robustness of the classification.

Reliability and Validity Measures. To enhance reliability, cross-validation techniques were used by splitting the dataset into training and validation sets. Sensitivity analyses were performed to confirm that the classification remained stable across different industry sectors. Further, regression analysis examined the correlation between CSR adoption patterns and financial performance, ensuring that CSR engagement was linked to measurable business outcomes.

This methodologically rigorous approach offers a structured, replicable taxonomy of CSR in China, providing a foundation for further research and policy recommendations.

4. Results. This section presents the empirical results derived from the cluster analysis of CSR practices among Chinese manufacturing firms. Drawing on the structured framework and validated statistical techniques, the analysis reveals three distinct clusters of CSR engagement: CSR Leaders, CSR Developers, and CSR Minimalists.

Table 1 summarizes the normalized engagement scores across six major CSR dimensions: environmental sustainability, employee rights, corporate governance, community engagement, responsible supply chain, and ethical business conduct. The data clearly show that CSR Leaders consistently outperform the other two clusters across all measured categories. Their scores are particularly high in areas such as ethical business conduct (90.6) and employee rights (91.2), reflecting a broad and deep commitment to responsible practices.

CSR Developers demonstrate moderate levels of engagement, with strengths concentrated in employee-focused practices (80.3) and

Table 1

CSR Engagement Scores Across Key Dimensions			
CSR Dimension	CSR Leaders (High Engagement)	CSR Developers (Moderate Engagement)	CSR Minimalists (Low Engagement)
Environmental Sustainability	89.5	72.8	58.4
Employee Rights	91.2	80.3	65.7
Corporate Governance	88.7	75.6	60.3
Community Engagement	82.1	60.7	50.5
Responsible Supply Chain	79.4	68.2	55.9
Ethical Business Conduct	90.6	74.1	61.2

The values in the table represent CSR engagement scores on a normalized scale from 0 to 100, where: – 100 indicates maximum engagement in a given CSR dimension; – 0 represents no engagement.

community engagement (60.7), yet their performance in environmental sustainability and governance remains less robust. Meanwhile, CSR Minimalists show the weakest engagement levels overall, maintaining only basic compliance, with scores hovering just above the minimum thresholds across all dimensions.

Table 2 further outlines the qualitative differences in CSR approaches across the

clusters. CSR Leaders integrate comprehensive environmental policies, robust governance standards, and long-term stakeholder engagement, positioning CSR as a central element of business strategy. CSR Developers apply a more selective, compliance-driven approach, balancing cost efficiency with moderate ethical and social initiatives. In contrast, CSR Minimalists focus narrowly on meeting legal requirements, with

Table 2
Corporate Social Responsibility (CSR) Typology Framework

CSR Dimension	CSR Leaders (High Engagement)	CSR Pragmatists (Moderate Engagement)	CSR Minimalists (Low Engagement)
Environmental Sustainability	Comprehensive environmental policies, strong emission control, and sustainability initiatives.	Selective investment in environmental measures, with moderate adherence to regulatory requirements.	Basic compliance with environmental laws, with minimal proactive sustainability efforts.
Employee Rights	Extensive employee benefits, fair wages, career development programs, and strong workplace safety.	Competitive wages and workplace safety standards, but fewer employee development programs.	Limited employee benefits, meeting only the minimum labor law requirements.
Corporate Governance	Strict adherence to governance best practices, transparency, and accountability in decision-making.	Compliance-driven governance policies with moderate levels of transparency and accountability.	Low levels of corporate governance transparency, with minimal accountability mechanisms.
Community Engagement	Active participation in community welfare, philanthropic activities, and long-term social investments.	Occasional community engagement activities, often driven by regulatory pressure.	Minimal community engagement, with CSR efforts largely for public relations purposes.
Responsible Supply Chain	Sustainable supplier management with ethical sourcing and long-term partnerships.	Focus on cost efficiency in supply chain management with limited ethical sourcing initiatives.	Transactional supplier relationships with little emphasis on sustainability or ethics.
Ethical Business Conduct	High ethical standards, strict anti-corruption policies, and compliance with international CSR norms.	Moderate ethical policies, focusing on regulatory compliance rather than proactive ethical leadership.	Basic legal compliance, with limited commitment to corporate ethics beyond regulations.

minimal proactive efforts in sustainability or ethics. Therefore, this study analyses CSR adoption in China's manufacturing sector identified three distinct clusters:

1. CSR Exemplars – These firms demonstrate high engagement in CSR across multiple dimensions. They prioritize ethical codes, environmental management, and stakeholder interests. Their commitment results in strong financial, operational, and reputational performance.

2. CSR Developers – These companies adopt CSR selectively, focusing primarily on employees, customers, and supply chain relationships. They invest less in environmental initiatives and investor rights. Although their CSR strategies are still evolving, they achieve moderate business benefits.

3. CSR Minimalists – These firms engage in CSR at the lowest level, focusing mainly on compliance with basic labor and environmental regulations. Their limited CSR adoption correlates with weaker financial and reputational outcomes.

These patterns are reinforced in the cluster distribution analysis (see Figure 1), which visualizes the spread of firms across the three

CSR types. The analysis reveals that larger firms in competitive markets are more likely to fall into the CSR Leaders category, while smaller or less competitive firms tend to cluster as CSR Minimalists.

It shows the proportion of companies classified as CSR Leaders, CSR Developers, and CSR Minimalists based on their engagement scores. The figure highlights the dominance of CSR Developers in the sample, followed by CSR Minimalists and a smaller share of CSR Leaders. This visual helps clarify how firms are spread across the typology and underscores the variation in CSR commitment levels across China's manufacturing sector.

Figure 2 presents the average CSR engagement scores across the six key dimensions for each cluster. The figure clearly contrasts the strengths and weaknesses of each group. CSR Leaders consistently achieve the highest scores in all categories, especially in ethical business conduct and employee rights. CSR Developers show moderate performance, particularly in human capital areas, while CSR Minimalists lag behind across most dimensions. This figure provides a clear visual summary of how CSR priorities differ across the three clusters.

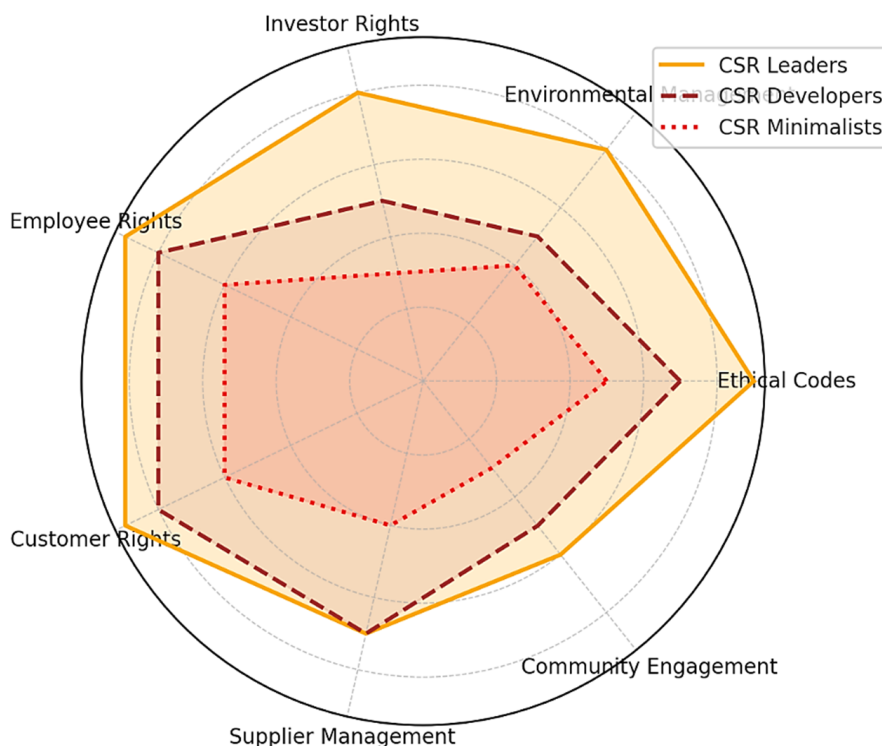


Figure 1. Cluster Distribution of CSR Typologies in Chinese Manufacturing Firms

Source: prepared by the author based on processed data

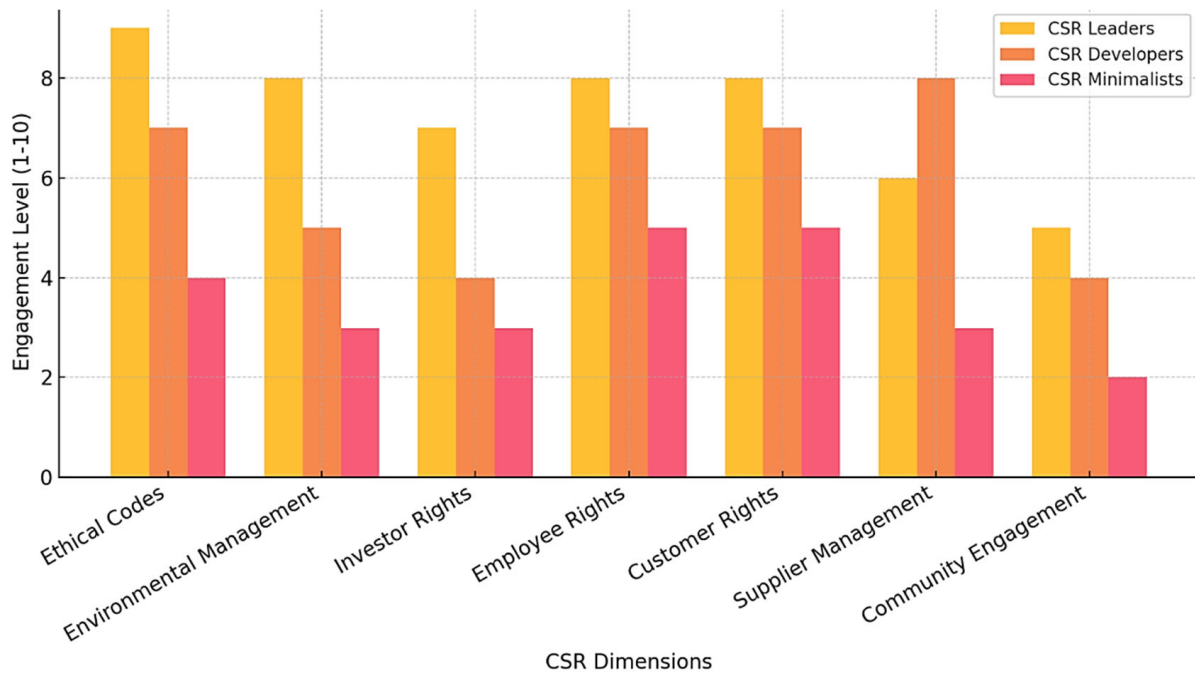


Figure 2. Comparative CSR Scores by Cluster Across Key Dimensions

Source: prepared by the author based on processed data

Thus, key findings of the paper are as follows:

- Firms with a strong CSR focus (CSR Exemplars) outperform others in financial returns, operational efficiency, and corporate reputation.

- CSR Developers achieve moderate success by emphasizing human capital and supply chain management.

- CSR Minimalists face challenges due to weak stakeholder engagement and lower sustainability investments.

- Government policies and industry characteristics influence CSR adoption patterns, with larger firms in competitive markets more likely to invest in comprehensive CSR programs.

These findings provide valuable insights into the practical applications of CSR strategies in China. By categorizing firms into distinct CSR engagement types, businesses can assess their position and identify areas for improvement. Companies aiming for long-term sustainability should consider moving towards the CSR Leaders category by integrating ethical governance, environmental responsibility, and stakeholder engagement. Understanding these typologies also helps firms benchmark against industry standards and develop more structured CSR policies.

The results have broad applications across multiple domains. Policymakers can use this typology to shape regulatory frameworks that

encourage responsible corporate behavior, ensuring that businesses contribute positively to environmental and social goals. Investors can apply these insights to assess company risks and opportunities, prioritizing firms with strong CSR commitments that demonstrate resilience and long-term profitability. Additionally, global supply chain managers can use this classification to ensure ethical sourcing and compliance when engaging with Chinese manufacturers.

For business leaders and strategists, these findings highlight the competitive advantages of a robust CSR strategy. Companies that integrate CSR holistically not only enhance their reputation but also improve financial and operational performance. Organizations that currently fall into the CSR Developers or CSR Minimalists categories can leverage this research to build stronger CSR commitments, leading to better stakeholder relationships and reduced regulatory risks. As global sustainability expectations rise, firms that proactively engage in CSR will secure a more stable and respected position in the international business landscape. Chinese companies must recognize the strategic value of CSR beyond regulatory compliance. Investing in ethical governance, environmental protection, and social initiatives enhances long-term business sustainability. Companies operating in global markets should align their

CSR strategies with international standards to maintain competitive advantage.

Discussion. The findings of this study highlight significant differences in how firms in China approach CSR. The classification into CSR Leaders, CSR Developers, and CSR Minimalists provides a clear framework for understanding corporate engagement in sustainability, ethical governance, and stakeholder relations. The results confirm that firms with high CSR involvement tend to achieve stronger financial, operational, and reputational performance. This reinforces the argument that CSR, when integrated strategically, can serve as a competitive advantage rather than a financial burden.

A key insight from this study is that CSR engagement is influenced by a firm's market environment, ownership structure, and industry characteristics. CSR Leaders, typically large firms in highly competitive industries, demonstrate a comprehensive approach to CSR, balancing social responsibility with business strategy. In contrast, CSR Developers focus on selective CSR initiatives that align with their business priorities, often emphasizing employee rights and supply chain ethics. Meanwhile, CSR Minimalists remain reactive, engaging in CSR primarily to meet regulatory requirements rather than as a proactive strategy.

Another important finding is the role of external pressures in shaping CSR practices. Government policies, international supply chain demands, and consumer expectations all contribute to how firms prioritize CSR. Companies that engage deeply in CSR are often more resilient to regulatory changes and reputational risks, while those with minimal CSR involvement may face long-term sustainability challenges. This suggests that CSR is not just a corporate obligation but a strategic tool for risk management and long-term growth.

Overall, this study confirms that CSR engagement in China remains diverse, with firms adopting different levels of commitment based on their strategic priorities and external pressures. The typology presented here offers valuable insights for policymakers, investors, and corporate leaders looking to enhance CSR effectiveness. By moving beyond compliance and adopting a more integrated approach, firms can strengthen their market position while contributing to broader societal and environmental goals.

Conclusion. This study provides a structured typology of CSR engagement in China, revealing three distinct categories of firms: CSR Leaders, CSR Developers, and CSR Minimalists. The findings demonstrate that companies with a strong CSR commitment achieve superior financial performance, operational efficiency, and corporate reputation. In contrast, firms with minimal CSR adoption face challenges related to stakeholder trust, regulatory compliance, and long-term sustainability.

The analysis highlights that CSR adoption is not uniform and is shaped by factors such as industry dynamics, market pressures, and government regulations. Larger firms in competitive sectors are more likely to invest in comprehensive CSR programs, while smaller or less competitive firms often focus only on compliance. The role of government policies and external expectations also plays a crucial role in shaping corporate behavior, reinforcing the need for strategic CSR planning.

For businesses operating in China, CSR should be viewed not just as a compliance requirement but as a strategic advantage. Companies that proactively engage in ethical governance, environmental sustainability, and social responsibility will be better positioned to navigate both domestic and international markets. As global CSR standards evolve, firms that integrate responsible business practices will secure long-term growth and resilience.

Ultimately, this study reinforces the idea that CSR is a critical component of modern business strategy. Firms that embrace a comprehensive CSR approach will benefit from enhanced stakeholder relationships, stronger brand reputation, and improved financial outcomes. As expectations for corporate responsibility continue to rise, businesses must prioritize sustainable and ethical practices to remain competitive in an increasingly complex global landscape.

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