

COMMUNICATION INTENSITY OF CSR PRACTICES TO STAKEHOLDERS IN THE GLOBAL VALUE CHAINS: A COMPARATIVE STUDY OF LABOR-INTENSIVE TEXTILE INDUSTRIES

Sana-ur-Rehman Sheikh ^{*}, Muhammad Mohiuddin ^{**}, Zhan Su ^{***}

^{*} Department of Business Administration, NFC Institute of Engineering and Technology, Multan, Pakistan

^{**} *Corresponding author*, Department of Management, Faculty of Business Administration (FSA ULaval), Université Laval, Québec, Canada

Contact details: Department of Management, FSA ULaval, Pavillon Palasis Prince (Local 1435), Université Laval,
2325 Rue de la Terrasse, Québec, G1V 0A6, Canada

^{***} Department of Management, FSA ULaval, Université Laval, Canada



Abstract

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The global value chain (GVC) phenomenon has allowed labor-intensive firms to spread their activities across developing and emerging markets with different degrees of institutional voids. The emergence of GVCs has encouraged labor-intensive firms to operate in diverse institutional contexts, heightening the importance of transparent corporate social responsibility (CSR) practices. This paper investigates the intensity and scope of CSR communication among textile companies in two major emerging markets, Pakistan and China, to understand how local institutional environments shape CSR strategies. A content analysis of corporate websites from 14 publicly listed firms (seven from each country) reveals that Pakistani textile companies disclose more CSR information and place greater emphasis on third-party validation of their Chinese counterparts. Conversely, Chinese companies demonstrate a stronger focus on social issues than environmental ones, but communicate such initiatives less thoroughly. These findings suggest that stakeholder pressures, institutional voids, and varying cultural norms can significantly influence both the content and verification of CSR activities. By highlighting how differences in external referents and stakeholder engagement inform CSR communication, this study contributes to the literature on CSR in emerging economies and offers practical implications for managers seeking to bolster global competitiveness. Policymakers and international organizations could further support environment-friendly production ecosystems by promoting standardized CSR reporting frameworks, particularly in labor-intensive sectors exposed to reputational risks and ethical concerns.

Keywords: Corporate Social Responsibility, Communication Intensity, Pakistani and Chinese Textile Industry

Authors' individual contribution: Conceptualization — S.-ur-R.S., M.M., and Z.S.; Methodology — S.-ur-R.S.; Software — S.-ur-R.S.; Validation — S.-ur-R.S., M.M., and Z.S.; Formal Analysis — S.-ur-R.S., M.M., and Z.S.; Investigation — S.-ur-R.S., M.M., and Z.S.; Writing — Original Draft — S.-ur-R.S.; Writing — Review & Editing — S.-ur-R.S., M.M., and Z.S.; Supervision — S.-ur-R.S. and Z.S.; Funding Acquisition — Z.S.

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1. INTRODUCTION

The global value chain (GVC) phenomenon has allowed firms to spread their manufacturing activities globally in search of competitive resources, intermediate components, and related services for the overall value creation of their production process. Many low-tech industries have been actively involved in offshore outsourcing to create a network of best performers and become competitive in the marketplace. Although low-tech manufacturing activities have been dispersed in developing and emerging markets, the final goods from this global production network (GPN) are exported to the developed markets of North America and Europe (Mohiuddin et al., 2025). Consumers in these highly developed societies are highly value-conscious and value not only the quality of products, but also how these products are produced in a factory with acceptable ethical norms and labor standards or sweatshops. In recent years, there has been a consistent rise in CSR issues in developing and emerging markets (Adelopo et al., 2015; Athanasopoulou & Selsky, 2012). Awareness of stakeholders and communication technologies, including social media, has played a determining factor in such diffusion and rise to prominence (Boyd et al., 2016).

CSR has become critical for sustainable business growth in the 21st century (Adelopo et al., 2015). Over the past few decades, an extensive literature has been developed to explain the nexus between CSR and a company's financial performance, enhanced productivity, employee motivation, brand performance, or consumer satisfaction. However, all these expected benefits of CSR are based on practical stakeholder-oriented communication activities. For this, the internet, as a medium, is being used by companies to approach their stakeholders to disseminate CSR activities and practices.

CSR activities and their disclosure contribute to companies cultivating stakeholder support (Athanasopoulou & Selsky, 2012). Many companies perform CSR activities, but fail to get stakeholders' support due to ineffective communication (Boyd et al., 2016). Effective communications between international business partners and stakeholders are critical for global success. Cultural differences and communication styles pose significant challenges to effectively transmitting the intended message (Griffith, 2002). Among other dimensions, message content plays an important role in effective communication. Several empirical investigations have explored the contents of CSR communication as an effort to define CSR from an organization's perspectives, to find out industry and country-specific differences, and to list issues being addressed by organizations on corporate websites (Rexhepi et al., 2013; Gray et al., 1995; Lewis, 2003; Snider et al., 2003; Silberhorn & Warren, 2007; Griffith, 2002; Ziek, 2009). However, limited literature has examined the content of CSR-related communication in the textile sector, especially regarding the emerging Asian context. Our study will quantify the CSR communication of listed textile companies from China and Pakistan through their websites to address this gap.

Existing research on CSR communication underscores how varying institutional contexts influence the way firms disclose and implement socially responsible practices. Previous studies have noted that national culture, regulatory frameworks, and stakeholder pressures can significantly shape CSR strategies and their communication (Branco & Rodrigues, 2006; Moreno & Capriotti, 2009). By comparing the intensity of CSR disclosure in two different emerging economies, this study contributes to the growing body of literature that aims to clarify how country-specific factors influence CSR messages in labor-intensive industries. Additionally, our focus on the textile sector—a sector frequently scrutinized for labor and environmental violations—highlights how transparent communication can mitigate reputational risks in GVCs. For practitioners, especially those engaged in complex international supply networks, our findings help align CSR communication strategies with local stakeholder expectations and institutional contexts. In this way, managers can foster trust, support ethical labor standards, and enhance competitiveness in markets where socially responsible practices increasingly serve as key differentiators.

The rest of this paper is structured as follows. Section 2 starts reviewing the literature. Section 3 describes the research methodology used in this study. Section 4 presents the findings, reports the results, and explores their implications for both theory and practice. Lastly, Section 5 concludes the study by addressing its limitations and proposing avenues for future research.

2. LITERATURE REVIEW

From economic profitability in the 1950s/60s, issues such as business ethics, CSR, and sustainability have risen to the forefront of business practices in the last four decades. Today, CSR has become an element of good governance and sustainable competitive advantage for firms. Both large and small businesses are emphasizing CSR and sustainability as increasing demands and pressures come from consumers and stakeholders in the global marketplace.

2.1. Corporate social responsibility

The concept of CSR is not new. Its presence in the social structure can be traced back more than 4,000 years. Additionally, various religions have contributed to the development of CSR in one way or another, when religious teachings are directed toward human equality and socio-economic justice, restrictions on charging interest (Branco & Rodrigues, 2006), and motivations for charity (Moreno & Capriotti, 2009). Gradually, CSR has been incorporated into business organizational practices due to its importance in maintaining sustainable business practices, as businesses are also part of the social structure and cannot survive in isolation without support and acceptance by society.

In the past, many companies considered only philanthropic giving as CSR, but in the 21st century, CSR is not limited to charitable activities. Now, it is a part of strategic planning and thinking for being a good steward of society. Companies are transforming their activities to respond to the growing demand for green products and green processes (Adelopo et al., 2015; Branco & Rodrigues, 2006). With the rise of green supply chains, green

energy, and the omnipresence of green and sustainability issues in business and societal values, companies are increasingly adopting green principles by implementing CSR principles. The CSR movement started with voluntary adoption and then stakeholder pressure, but is now considered a business case due to its effects in reducing business risk and improving good governance in the current era of volatility and uncertainty (Murdiana et al., 2013; Faisal, 2025).

As an umbrella concept, CSR includes corporate citizenship, corporate sustainability, stakeholder management, environmental management, business ethics, and corporate social performance (Branco & Rodrigues, 2006; Moreno & Capriotti, 2009). The enormous literature on CSR provides various definitions of the concept (Murdiana et al., 2013). The initial definition of social responsibility is given by Howard Bowen (1953), who is often cited as the “father of CSR” (Visser, 2010). According to Bowen (1953), businesses are responsible for working according to society’s norms and values. Xu et al. (2022) extend the definition by saying that social responsibility is not limited to economic and legal obligations, but requires something more in society’s best interest. A significant contribution to the modern definition was made by Aribi and Gao (2011) and Carroll (1991), who argue that CSR is the sum of economic, social and environmental responsibilities. Carroll’s (1991) model represents all these components in the form of a pyramid, in which the types of CSR engagement are systematically presented at four levels. The integrative structure of the pyramid suggests that “firms should strive to make profits, obey the law, be ethical, and be a good corporate citizen” (Carroll 1991, p. 43).

2.1.1. *Motives for corporate social responsibility activities*

Organizational motives determine stakeholders’ responses to the CSR activities (Zasuwa, 2019). Certain internal and external environmental factors influence a business to behave responsibly. Internal factors may include the company’s philosophy, leadership, organizational culture, financial performance, resources (Athanasopoulou & Selsky, 2012), and the type of industry the company belongs to (Gray et al., 1995). External factors influencing an organization’s CSR activities include public awareness, pressure groups, mass media, social organizations, investor requirements, and global environmental concerns (Gray et al., 1995). In addition, interest groups, such as governments, trade unions, customer associations, international buyers, media, employees, investors, multinationals, competitors, and non-governmental organizations (NGOs), influence and shape a corporation’s responsible behavior. Timely disclosure of CSR information enhances an organization’s legitimacy by providing social accountability for the multifaceted, socially significant impacts or structures implemented by the organization, such as community development projects, environmental initiatives, and fair labor practices (Sorour et al., 2021).

2.1.2. *Corporate social responsibility dimensions*

Ali et al. (2010) divide CSR into five dimensions:

- environmental dimension (including a cleaner environment and environmental stewardship in business operations);

- economic dimension (including profit-making from smooth business operations);

- social dimension (including contribution to the welfare of society, integration of social issues into business operations and consideration of operational impacts on society);

- stakeholder dimension (covering the protection rights of stakeholders, including employees, suppliers, customers and communities);

- voluntariness dimension (based on ethical values, contributing beyond legal obligations) (Mohiuddin et al., 2024).

Each dimension represents a different aspect of CSR, and together they form a comprehensive framework for understanding and implementing CSR in business operations.

In the study of the textile industry at the international level, CSR activities are considered in terms of environmental and social issues (Bowen, 1953). Environmental concerns encompass issues related to water pollution, air contamination, hazardous waste management, excessive noise or odors, efficient use of resources, and workplace environmental safety measures (Carroll, 1999). Meanwhile, the social dimension is categorized into human resources (HR), labor standards, child labor, health, diversity, fair treatment, and other issues related to stakeholders (customers, investors, suppliers, and communities). Table 1 summarizes the social and environmental CSR issues in the context of textile products and processes.

2.1.3. *Perceived outcome of corporate social responsibility activities*

Corporate social responsibility practices, when implemented effectively, can yield a host of benefits. These may include increased revenue, enhanced investor confidence, improved stock prices, risk reduction, and enhanced brand value. This optimistic outlook on the potential outcomes of CSR activities can inspire the audience to embrace CSR as a strategic business practice.

Some other studies related to consumer markets point out economic compulsions for CSR activities and conclude that CSR-practicing organizations may achieve a competitive edge by efficiently using resources, building a positive corporate image, and gaining preferences from environmentally conscious stakeholders (Carroll, 1991, 1999; Gond et al., 2011; McGuire, 1963; Dahlsrud, 2008; Van Yperen, 2006). Furthermore, CSR and corporate reputation induce positive brand perceptions and brand identification of a company’s products (Dang et al., 2022; Kashyap et al., 2006; Porter & van der Linde, 1995; Hart, 1995). CSR investment may produce a positive response from consumers as they perceive their purchase will support a cause (Klassen & McLaughlin, 1996; Judge & Douglas, 1998; Hull & Rothenberg, 2008).

2.2. *Corporate social responsibility communication*

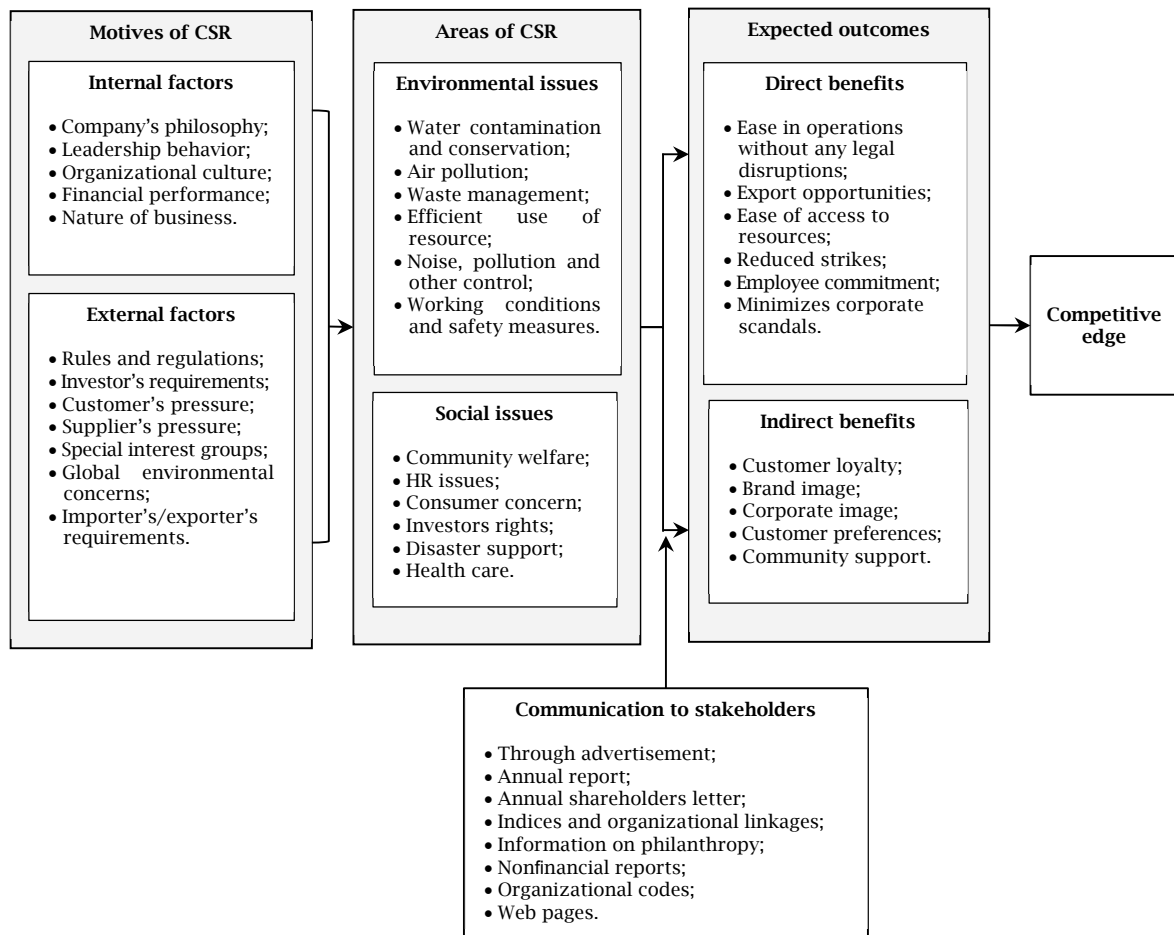
According to Hull and Rothenberg (2008), CSR communication is the development and distribution of a communication message about CSR efforts. The foundations of CSR communication lie in creating and maintaining mutually beneficial relations between the company and the social factors shaping the environment in which business activities thrive. CSR communication potentially

extends the boundary of the organization towards the outside world (Varadarajan & Menon, 1988). Companies also communicate CSR activities and responsible behavior to the stakeholders to cultivate their support (Smith & Higgins, 2000; Brickley et al., 2002). Considerable research highlights the benefits of effective communication of CSR activities to the stakeholders (Jones, 2005; McWilliams & Siegel, 2000; Meng et al., 2022) and different options for communicating information through various means, such as annual reports, annual letters to shareholders, financial and non-financial reports, organizational codes and dedicated non-financial web pages. Although conventional mass media, such as television, newspapers, magazines, and radio, play an important role in corporate communications, with the increasing internet usage trends, corporations are choosing corporate web pages as the preferred means of communication. Websites

are also considered as the preferred mode of communication due to the associated advantages such as low cost, quick response and customized and interactive dimensions. That is why Sheikh and Beise-Zee (2011) considered it adequate to study 2,413 organizations located in 90 countries in addressing sustainability issues and reporting on various institutional factors.

Based on discussion and literature, a conceptual framework has been developed, as shown in Figure 1, highlighting the role of communication in achieving a competitive edge over competing firms. An organization motivated by internal or external factors initiates its CSR activities toward social or environmental concerns, and the expected outcome, in the form of a competitive edge, is influenced by the company's effective communication.

Figure 1. Influence of corporate social responsibility communication



2.3. Corporate social responsibility issues specific to textile industry

Corporate social responsibility disclosure varies among industries (Meng et al., 2022). However, this study focuses only on the textile industry, as it is one of the major industries in the countries in focus and a huge employment generator with significant

social and environmental impacts. Table 1 provides an overview of CSR concerns specific to the textile industry worldwide. General CSR issues highlighted by Bowen (1953) are working conditions, wages, health issues, sweatshops, no compliance with labor laws, wage standards, restrictions on forming labor unions, working hours, child labor, and consumer concerns.

Table 1. Corporate social responsibility issues specific to the textile sector

<i>Production phase</i>		<i>Social issues</i>	<i>Environmental issues</i>
1	Textile fiber production	Working conditions, wages, and health issues	Use of pesticides, degradation of the natural landscape, exhaustion, depletion of non-renewable resources (oil), air pollution during refining, polluted wastewater
2	Fabric production	Working conditions, dust, noise and HR issues	Energy use and resource wastage
3	Fabric finishing	Working conditions, HR-related issues	Use of chemicals and dyes, wastewater
4	Garment production	Sweatshops, non-compliance with labor laws, wage standards, labor union restrictions, working hours, child labor	Cutting losses, use of glue and notions
5	Use of cloth	Consumer concerns	Dyes and chemicals impact humans and the environment
6	Waste	Pollution, public health	Release of chemicals, dumping of garbage or incineration

Source: Adapted from Ali et al. (2010).

2.4. Corporate social responsibility in the Chinese textile industry

The textile industry is one of the important job creators and export-oriented industries for both China and Pakistan. In China, CSR is gaining popularity in academia and among business practitioners. There is also an increased trend of specific legislation towards environmental and social protections. However, Chinese enterprises perceive CSR as a social burden (Morsing & Schultz, 2006). Law enforcement at the grassroots level is lacking in China due to certain reasons, such as a shortage of qualified officials and corruption (Schoeneborn & Trittin, 2013). Scandals of underage slave labor, safety issues in the export of toys and pet food in 2007, and dairy products in 2008 have attracted criticism of China in the global media (Hooghiemstra, 2000). Along with such issues, environmental pollution has created many ecological and environmental crises due to massive industrialization and urbanization. To address these issues, China is working to improve conditions and to avoid future escalation of problems. The government and private sector are also taking initiatives to improve their competitiveness in global markets and protect brand image (Milne & Patten, 2002). Du et al. (2010) provide a list of issues that should be addressed in CSR initiatives in China. According to them, CSR activities should aim to construct a harmonious society by prioritizing environmental responsibility, developing regulations and standards, ensuring standardized behaviors, developing awareness and training programs, and ensuring transparency. However, the most important task is to initiate coordinated efforts among enterprises, governments, NGOs, and civil society to maximize long-term returns. The need for improved regulations and practices in both China and Pakistan should make the audience feel the urgency of the situation.

Chinese organizations, such as the Shenzhen Stock Exchange (SZSE), Shanghai Stock Exchange (SSE), China Banking Regulatory Commission (CBRC), State-Owned Assets Supervision and Administration Commission of the State Council (SASAC), and China National Textile and Apparel Council (CNTAC) have formulated guidelines to practice CSR activities. However, there is a clear need for improvement in diverse areas of the Chinese textile industry. The most significant developments at the regional level in the textile industry include CSC 9000T¹ — the Chinese social responsibility standard for the apparel sector, administered by the CNTAC.

It addresses the relevant Chinese laws and international standards, but does not cover freedom of association and collective bargaining facilities for companies. Therefore, there is a significant potential for growth and improvement in diverse areas.

2.5. Corporate social responsibility in the textile sector of Pakistan

In Pakistan, the concept of CSR is at a nascent stage of development and mainly relies on philanthropy and legal compliance to respond to social and government influences. Regional countries, such as Singapore and Hong Kong, have gained a competitive edge by responding to global demands of corporate responsible behavior proactively and with future-oriented strategies. However, Pakistan is facing significant challenges, particularly regarding child labor issues, especially in Sialkot City. The primary intentions of Pakistani corporations are towards education, health, water and sanitation, organization-run schools, primary education schemes, educational trusts, scholarships, free dispensaries, health camps, setting up hospitals, tube wells, tankers for providing drinking water and sanitation projects, but less toward environmental issues (Wanderley et al., 2008). The major concerns faced by Pakistan's textile sector are contract-based labor, wastewater, solid waste management, noise, and environmental pollution that harm society's overall health. Furthermore, the textile sector has a moderate focus on environmental issues compared to other sectors, such as telecom (Wanderley et al., 2008). These challenges highlight the need for improvement and keep the readers engaged in the discussion.

Based on the previous discussion, this study examines how textile companies communicate their CSR initiatives through their websites. The study argues that the level of communication serves as a proxy for the company's perceived importance of specific CSR issues. Based on this discussion and these assumptions, the following research hypotheses were formulated:

H1: The intensity of corporate social responsibility communication differs between the corporate websites of Pakistani and Chinese textile companies.

H2: Pakistani companies communicate more about corporate social responsibility behavior than Chinese companies.

H3: Pakistani and Chinese textile companies communicate more about social issues than about environmental issues.

¹ <https://www.textilestandards.com/standards/12-csc-9000t>

3. METHODOLOGY

The content analysis method, a scientific approach, is instrumental in extracting and quantifying the necessary information. Its significance lies in the systematic classification process (Venturelli, Caputo, Leopizzi, & Pizzi, 2018; Rosati & Faria, 2019; Wang et al., 2011) that serves as a structured roadmap for identifying themes and patterns in the content. This process involves assigning codes or creating a checklist to quantify the subjective information (Cooke & He, 2010). In the current study, this method is applied to analyze a sample of 14 companies with English-language websites, seven from the Pakistan Stock Exchange (Karachi Stock Exchange [KSE]) and seven from the SSE and SZSE. The corporate websites were examined and analyzed according to the schema shown in Table 2 during December 2022.

Content analysis is a flexible system that allows researchers to modify it according to the objectives

of the study. This adaptability is a key strength, similar to other statistical tools. The success of content analysis, however, hinges on the reliability of the compatible coding schema for yielding similar results. To ensure the reliability of the coding schema, data from 14 different companies is collected independently by three different researchers, and results are compared for any differences, as suggested by Hooghiemstra (2000). After ensuring the instrument's reliability (coding schema), the analysis followed the steps suggested by Tang and Li (2009). First, websites are scanned for implicit and explicit declarations of social and environmental issues and concerns. Then, the information is sorted into predetermined categories and measured using the word count method. The average words were taken where companies aim to communicate more than one issue simultaneously. Lastly, data is analyzed using descriptive statistics.

Table 2. Coding schema

<i>Issues</i>	<i>Operational definition</i>	<i>Measuring tool</i>
Environmental issues		
Water	Activities to preserve water and reduce pollution	Word count
Air	Activities to reduce air pollution and enhance its quality	Word count
Waste management	Activities to handle hazardous waste generated by processes	Word count
Noise	Activities to control noise pollution	Word count
Working conditions and safety measures	Measures to ensure the safety of workers at a workplace	Word count
General environmental concerns	Any other environment-related activity	Word count
Social issues		
Community welfare	Activities to enhance the quality of life of the community through investments in health, education, charity, etc.	Word count
HR issues	Measure compliance with labor laws, fair wages, union permission, uniform working hours, work conditions, provision of health and education facilities to workers' families, avoiding child labor, etc.	Word count
Consumers	Measures to ensure the quality of the product	Word count
Disaster support	Rehabilitation activities by the company for any disaster	Word count
Others stakeholders	Any social work/issue other than those mentioned above	Word count
External referents	External referents companies use to ensure and verify their corporate behavior, such as International Organization for Standardization (ISO) certifications, independent reports, etc.	Count number of external referents

4. RESULTS AND DISCUSSION

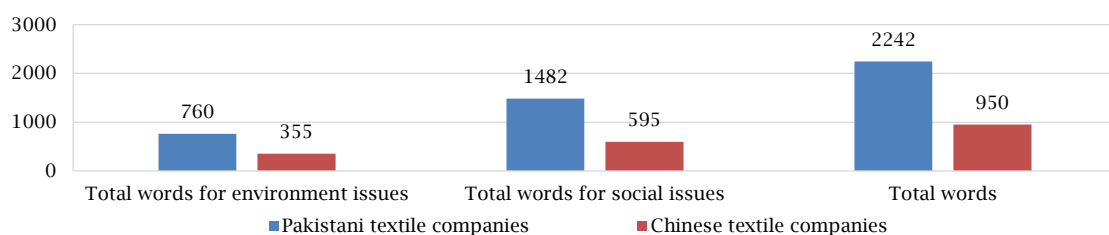
The descriptive data help to analyze the hypotheses of the current study. Table 3 summarizes the aggregate results of CSR disclosure by Pakistani and Chinese companies, which is also evident from Figure 2. The data shows that Pakistani and Chinese companies differ significantly in their CSR disclosure, as Pakistani companies reported a total of 2,242 words, while Chinese companies reported a total of 950 words, hence proving *H1* of the study which states that the intensity of CSR communication on corporate websites of Pakistani and Chinese textile companies is different. Moreover, the data also reveals that Pakistani companies have communicated (2,242) more about

CSR behavior than Chinese (950), proving *H2*. Further analysis reveals that Pakistani and Chinese companies focus more on social issues (2,077) than environmental issues (1,115) in their communications. Hence, proving *H3*.

Table 3. Disclosure of corporate social responsibility and environmental sustainability vs social issues

<i>CSR disclosure magnitude</i>	<i>Pakistani textile companies</i>	<i>Chinese textile companies</i>
Total words for environmental issues	760	355
Total words for social issues	1482	595
Total words	2242	950

Figure 2. The scope of corporate social responsibility disclosure



An in-depth analysis reveals that Pakistani companies communicate much about *Consumers concerns*, while Chinese companies communicate more about *General environmental concerns* (see Table 4). Furthermore, Pakistani companies have communicated more about *Consumers' concerns* than *Employees concerns*, *Working conditions* and

safety measures, etc. Regarding environmental issues, Pakistani companies have communicated much about working conditions compared to solid waste management, noise, etc. On the other hand, Chinese companies have communicated chiefly in general terms.

Table 4. Distribution of corporate social responsibility information disclosure by issue

Companies in the country	Environmental issues: Word count						Social issues: Word count						
	Water	Air	Solid waste management	Noise	Working conditions and safety measures	General environment concerns	Shareholders	Community welfare	Employees concerns	Consumers concerns	Disaster support	Government *	Others stakeholders
Pakistani companies (No. of words)	145	48	14	0	334	220	4	111	477	571	0	10	309
Chinese companies (No. of words)	0	0	0	0	0	355	23	0	20	301	0	0	252

Note: This table provides information on CSR Disclosure on corporate websites. * Government as a stakeholder was not included in the coding scheme, but was a target concern of Pakistani companies that's why a separate column was added to this table.

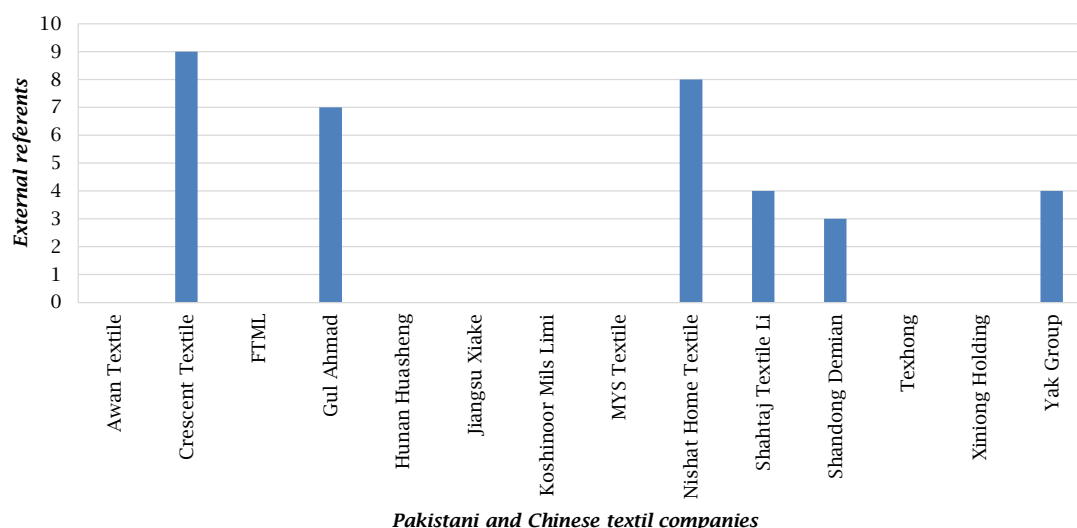
Lastly, a thorough analysis of corporate websites reveals that Pakistani companies are more concerned about securing their CSR activities with external referents than Chinese companies, as evident from Table 5 and Figure 3. Thus, based on

the data analysis, it can be concluded that Pakistani textile companies are more concerned about ensuring their corporate responsibility behavior than their Chinese counterparts.

Table 5. Analysis of corporate websites for concern about the support of their corporate social responsibility activities with external referents

	Pakistani textile companies							Chinese textile companies						
	Nishat Mills Limited	Gul Ahmed Textile Mills Limited	Shahtaj Textile Mills Limited	Fateh Textile Mills Limited	Awan Textile Mills Limited	Crescent Cotton Mills Limited	Kohinoor Textile Mills Limited	Ningbo YAK Technology Industrial Co., Ltd.	Texhong Textile Group Co., Ltd.	Beijing MYS Textile Co., Ltd.	Xinlong Holding (Group) Co., Ltd.	Jiangsu Xiaoke Color Spinning Co., Ltd.	Hunan Huasheng Co., Ltd.	Shandong Demian Incorporated Company
External referents of CSR	8	7	4	0	0	9	0	4	0	0	0	0	0	3

Figure 3. External referents of corporate social responsibility



5. CONCLUSION

The results of this study are consistent with other studies (Hooghiemstra, 2000) that conclude that Chinese companies communicate less about CSR activities than the rest of the world. Pakistani and Chinese textile companies differ significantly in their CSR communication and content. Pakistani textile companies communicated more about CSR than Chinese companies through corporate websites. Moreover, Chinese textile companies focus more attention on social issues than on environmental issues. This is probably why there is a lot of international media hype about environmental problems in Chinese business processes. It is possible that Chinese companies are implementing prudent and environmentally friendly processes, but fail to communicate properly. Future researchers might verify that the content of companies' CSR communications is beyond the scope of this study. External referents play an important role in the authenticity of reported practices. The results indicate that Chinese companies pay less attention to external referents to validate their CSR behaviors.

Our study reveals important issues of CSR practices in emerging market contexts. It shows that CSR communication practices are highly embedded in emerging markets' business and social ecosystems. Given that Pakistan is more open to debate and discussions on societal issues, managers in the Pakistan textile industry communicate more about CSR practices with stakeholders than Chinese managers, who communicate relatively less about

their CSR practices with their stakeholders. There is less pressure from the stakeholders in the Chinese context than in Pakistan. Similarly, Pakistani managers emphasize third-party validation of their CSR activities more than Chinese managers. There is a lack of trust in business organizations in emerging market contexts with institutional voids. Third-party validation of CSR practices by NGOs can improve the effectiveness of CSR practices in those markets. This can create a better image and reputation for labor-intensive firms. It can be helpful when exporting goods to developed markets where consumers place high importance on CSR and good governance. Another important finding is the focus on managers focus more on social issues than on environment-related issues. Public policy and international organizations should play a role in this regard to further strengthen support for environmentally friendly production ecosystems in developing countries, regardless of their level of economic development.

Due to limited resources and time, this study focuses only on the textile sector. Furthermore, this study has only investigated "what is being communicated?" instead of "what is being practiced" — additional studies can be conducted to address this issue. In addition, this study analyses only non-financial content related to CSR issues. Since this study used a convenience sample, selecting only companies with English-language websites, it has limitations in the generalizability of the results and may also provide opportunities for further research.

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APPENDIX

Table A.1. List of Pakistani companies

	Company	Corporate website
1	Nishat Mills Limited	https://www.nishathometextile.com/
2	Gul Ahmed Textile Mills Limited	https://www.gulahmed.com
3	Shahtaj Textile Mills Limited	https://www.shahtaj.com
4	Fateh Textile Mills Limited	https://www.fateh-group.com/about.html
5	Awan Textile Mills Limited	https://www.awantextile.com
6	Crescent Cotton Mills Limited	https://www.crescenttextile.com
7	Kohinoor Textile Mills Limited	https://www.kohinoormills.com

Table A.2. List of Chinese companies

	Company	Corporate website
1	Ningbo YAK Technology Industrial Co., Ltd.	https://www.yakgroup.com
2	Texhong Textile Group Co., Ltd.	https://www.texhong.com
3	Beijing MYS Textile Co., Ltd.	https://www.chinatexnet.com/ChinaSuppliers/42396/
4	Xinlong Holding (Group) Co., Ltd.	https://www.xinlong-holding.com/eg/
5	Jiangsu Xiake Color Spinning Co., Ltd.	https://www.xiakeh.com/
6	Hunan Huasheng Co., Ltd.	https://www.hsgf600156.com
7	Shandong Demian Incorporated Company	https://dmjt.en.ec21.com/