

Determinants of Corporate Social Responsibility Disclosure in the Chinese Context

Citation for published version (APA):

Rauf, F. (2022). Determinants of Corporate Social Responsibility Disclosure in the Chinese Context: Interplay of Firm's and Executives Characteristics. [Doctoral Thesis, Open Universiteit: faculties and services]. Open Universiteit.

Document status and date:

Published: 01/04/2022

Document Version:

Publisher's PDF, also known as Version of record

Please check the document version of this publication:

- A submitted manuscript is the version of the article upon submission and before peer-review. There can be important differences between the submitted version and the official published version of record. People interested in the research are advised to contact the author for the final version of the publication, or visit the DOI to the publisher's website.
- The final author version and the galley proof are versions of the publication after peer review.
- The final published version features the final layout of the paper including the volume, issue and page numbers.

[Link to publication](#)

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal.

If the publication is distributed under the terms of Article 25fa of the Dutch Copyright Act, indicated by the "Taverne" license above, please follow below link for the End User Agreement:

<https://www.ou.nl/taverne-agreement>

Take down policy

If you believe that this document breaches copyright please contact us at:

pure-support@ou.nl

providing details and we will investigate your claim.

Downloaded from <https://research.ou.nl/> on date: 08 Oct. 2024

Open Universiteit
www.ou.nl



Propositions

Chapter 1: Introduction

Research question: *What is the impact and interplay of Executive employment and traits on the quality of CSR disclosure in the context of the Resource base, political embeddedness, state non-state ownership, and shareholder equity of firms in the institutional setting of China?*

Sub-research question 1: *Does Corporate Political Embeddedness affect the relationship between the resource base and the quality of Corporate Social Responsibility disclosure?*

Sub-research question 2: *What is the effect of political embeddedness on the relationship between Executive Turnover and the quality of CSR disclosure in China?*

Sub-research question 3: *What is the interplay of political embeddedness and shareholding status in the relationship between executive turnover and quality of CSR disclosure in China?*

Sub-research question 4: *What is the effect of dual leadership Chief Executive Officer Duality and Financial Performance on the Quality of Corporate Social Responsibility Disclosure among State-Owned Enterprises in China?*

Chapter 2: Moderating Effect of Political Embeddedness on the Relationship between Resources Base and Quality of Corporate Social Responsibility Disclosure in China.

Hypothesis 1: *Firms with a higher level of political embeddedness will issue CSR Reports of lower quality.*

Hypothesis 2: *Firms with a higher resource base will report CSR more swiftly and with higher quality.*

Hypothesis 3: *Political embeddedness will moderate the relationship between firms' resource base and CSR disclosure strategies, such that the effect of the resource base on a firm CSR disclosure quality will be weaker for firms who have a higher level of Political Embeddedness.*

Chapter 3: Corporate Social Responsibility Disclosure: Effects of Political Embeddedness, Executive Turnover and Shareholder Equity. Evidence from China.

Hypothesis H1. *Firms with executive turnover will issue corporate social responsibility disclosure more slowly and less substantively (i.e., more symbolic or with lower quality) as compared to the firms without an executive turnover.*

Hypothesis H2. *Firms with political embeddedness will issue corporate social responsibility disclosure more slowly and less substantively than those firms, which have no political embeddedness.*

Hypothesis H3. *The effect of executive turnover on firms and quality of corporate social responsibility disclosure will be stronger for companies whose departing executive hold larger shareholding.*

Chapter 4: How Executive Turnover Influences the Quality of Corporate Social Responsibility Disclosure? Moderating Role of Political Embeddedness: Evidence from China.

Hypothesis (H1a): *Firms with Forced executive turnover will issue CSR reports slowly and less substantively (i.e., more symbolic or with lower quality).*

Hypothesis (H1b): *Firms with Forced executive turnover will issue CSR reports with relatively better quality if the incoming replacement is from inside the firm.*

Hypothesis (H1c): *Firms with Forced executive turnover will concern CSR reports with a relatively lesser quality if the incoming replacement is from outside the firm.*

Hypothesis (H2a): *Forced turnover of politically embedded Executives will lead to subsequent CSR disclosure of lower quality.*

Hypothesis (H2a): *Forced turnover of politically embeddedness executive will lead to subsequent CSR disclosure of the same or high quality when the remaining top management team is PE.*

Hypothesis (H2b): *Forced turnover of politically embeddedness executive will lead to subsequent CSR disclosure of lower quality when the remaining top management team is non-PE.*

Chapter 5: The Impact of CEO Duality and Financial Performance on CSR Disclosure: Empirical Evidence from State-Owned Enterprises in China.

Hypothesis (H1): *The duality of the CEO has a negative influence on the degree of CSR disclosure.*

Hypothesis (H2): *firms with better financial performance exhibit better quality of CSR disclosure than firms with poor financial performance.*

Hypothesis (H3): *SOEs moderates the relationship between CEO duality and CSR disclosure.*

Hypothesis (H4): *SOEs moderates the relation between CSR disclosure and financial performance.*