

How to Use Sun Tzu's *The Art of War* to Help Businesses Fulfil Their Corporate Social Responsibility?

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Abstract

CSR is becoming increasingly important as businesses grow. China has a rich cultural background, so incorporating CSR into traditional culture is more appropriate for Chinese businesses. Through a literature review, this article evaluates various inspirations and past cases from the application of traditional culture to corporate governance, and applies Sun Tzu's *The Art of War* in Traditional Chinese culture to assist businesses in improving and fulfilling CSR and assisting corporate governance in achieving success. This research utilized Sun Tzu's *The Art of War* to corporate management—CSR and integrates diverse theories of international management to conduct joint analysis and discussion, in order to promote the combination and exchange of traditional Chinese culture and culture in the world.

Keywords: Chinese traditional culture, Sun Tzu's *The Art of War*, corporate social responsibility, corporate governance, developing countries, theories analysis

1. Introduction

With the advancement of technology and a shift in public perception, corporate social responsibility (CSR) has emerged as a critical component of firm success in China and around the world. Enterprises that effectively manage the interaction between economic interests, environmental protection, and social public welfare can boost moral capital, corporate image, and reputation (Arikan, Kantur, Maden & Telci, 2016). Nowadays, most businesses are beginning to value corporate social responsibility and are making efforts to

incorporate CSR. However, corporate social responsibility practises based on international popular theory may result in certain maladaptation. China has a profound cultural heritage, but most studies ignore the impact of Chinese traditional culture on CSR decision-making. In recent years, some scholars have begun to focus on Chinese traditional culture and attempt to apply it to corporate governance using it to influence CSR performance in Chinese companies. Culture is a value produced by a nation's long-term operations, and worldwide

CSR performance often corresponds to each country's cultural traditions and social structure. As a result, we need to consider the impact of culture on CSR and utilize Chinese traditional culture to support Chinese companies in implementing CSR with equivalent work.

The significance of this article is to systematically summarize the research direction of introducing Chinese traditional culture into corporate governance, and to innovatively propose the application of Sun Tzu's *The Art of War* to CSR. Furthermore, to enhance cultural interaction between Chinese and international cultures, this article combines various theories of international management with traditional Chinese culture—Sun Tzu's *The Art of War*. Finally, this article contributes to the promotion and development of Chinese traditional culture in corporate governance.

2. Literature Review

Most academics have applauded the move to incorporate traditional Chinese culture into corporate governance. This article chooses to adopt Sun Tzu's *The Art of War* as a traditional culture to introduce into corporate governance and enhance the CSR performance of Chinese companies through the traditional culture of Sun Tzu's *The Art of War*. This section will cover three themes: the cultural origins of Chinese traditions, prior examples of traditional culture being applied to corporate governance, and Sun Tzu's *The Art of War*.

2.1 Cultural Origins

Companies need to consider their own culture, customs, and other informal systems in their corporate governance measures and instruments, since these aspects have certain governance values. CSR had first been introduced to China from Western countries, and companies must pay attention to their own culture, customs, and other informal systems in their corporate governance measures and instruments (North, 1981). In China, CSR concept is anchored in the country's history, culture, and tradition (Zhao, 2014). For example, economic, political, and cultural differences between China and the West might cause CSR theory and practise to differ between businesses in each region. Individual growth and freedom are promoted by the United States, collectivist

development and harmony are promoted by China, while interdependence and a win-win culture are promoted by European businesses (Hou & Li, 2014). Since those differences are so essential to CSR development, each country must establish a practical CSR development strategy based on its particular culture. To the greatest extent conceivable, national culture should be adapted to complement corporate governance.

While China's historical and cultural origins are fundamentally different from those of the Westerners, it's important to pay attention to the various cultural distinctions when it concerns to CSR. Chinese culture vary from that of Western countries, and Chinese companies' corporate governance practises reflect this cultural diversity (Pun, Chin & Lau, 2000). Cultural differences are also reflected in corporate governance, so all theories cannot be applied uniformly to corporate governance around the world, and strategies need to be developed that are relevant and appropriate to the corporate culture. The differences in CSR performance are more easily explained by institutional and cultural factors at the national level (Cai, Pan & Statman, 2016). Therefore, this article applies the traditional Chinese culture, Sun Tzu's *The Art of War*, to companies to improve CSR performance. At the same time, because CSR has significant strategic value (Porter & Kramer, 2006), it is critical for a company's management to implement proper strategies for improving CSR, which can assist the company in achieving its strategic goals.

A case study of 16 Chinese companies found that their understanding of CSR is not only based on ethics and discretionary behaviour, but that traditional culture can also play a leading role in CSR in Chinese companies (Yin & Zhang, 2012). Because Chinese companies are still in the early stages of development (Fornes, Lopez, de Haan & Blanch, 2019), a deep-rooted traditional culture is required to defend them. The adoption of a cultural background appropriate to Chinese companies can better help Chinese companies improve their CSR performance. At the same time, according to resource dependency theory, companies need to obtain resources from the external environment for their development (Pfeffer & Salancik, 2003). As a result, Chinese enterprises must get cultural resources for

corporate governance in accordance with their cultural environment in order to promote CSR and improve CSR through the synergistic effect of the cultural environment and cultural resources.

2.2 Chinese Traditional Culture

Because the Western notion of CSR is difficult to explain in China and fails to account for China's reality and cultural background, traditional Chinese culture is a suitable way to define CSR for Chinese businesses (Wang & Juslin, 2009). Chinese traditional culture is more suitable for Chinese companies to fulfil CSR. The core of Chinese traditional culture is honesty, trustworthiness, and a sense of honour, which coincide with the CSR requirements of people in conducting business activities (Phoon-Lee, 2006). Therefore, Chinese traditional culture can reduce many obstacles in helping Chinese companies to fulfil CSR. Chinese traditional culture is closely related to CSR in Chinese companies (Lean, Yeap & Bustamante, 2022). This is because the ethical codes that Chinese companies follow are the same as those required by traditional culture.

According to the resource-based theory, enhancing CSR can be an important source of competition for companies (Barney, 2018). There have been several researches that have introduced traditional Chinese culture into the field of corporate governance. For example, it has been argued that Confucianism can help companies achieve strategies such as sustainable development decisions and social responsibility orientation (Li, Wang & Kashyap, 2017); traditional Chinese culture-Confucianism can reduce management's inhibiting behaviour towards bad news (Jebran, Chen, Ye & Wang, 2019), and not only that, Confucianism can promote positive emotions at work and regulate employees' behaviour (Kang, Matusik & Barclay, 2017). In previous studies, there have also been studies linking Chinese traditional culture—Yijing to CSR fulfilment in China, thus exploring more possibilities for CSR fulfilment in Chinese companies (Zhang, 2017). In addition, the traditional Chinese culture of harmony has also been applied to CSR compliance, and the "Harmony Way" can improve CSR compliance in Chinese companies (Wang & Juslin, 2009). This study has been more about combining theoretical ideas from traditional Chinese culture with international ideas, which fills this research

gap and promotes more communication and integration between Chinese and international cultures.

2.3 Sun Tzu's *The Art of War*

Sun Tzu's *The Art of War* is an important part of traditional Chinese culture. It was written by Sun Wu, an ancient Chinese military scientist. The basic principles and thinking methods of military affairs contained in it have been widely used in management. Sun Tzu's core principles of "war and deception" are applied to business practice and the relevance of these two core principles to business practice is critically examined (McCormick, 2001). This demonstrates how Sun Tzu's *The Art of War* can be applied to the business world, subdivided further into the field of corporate governance, and contribute to CSR implementation. Furthermore, Konosuke Matsushita, the god of Japanese management, admired Sun Tzu's *The Art of War* management approach and applied it to commercial management (Macpherson, 2007). Sun Tzu's *The Art of War* covers the military strategy of "before, during and after the war", and the ultimate purpose of this military strategy is not to defeat the enemy, but to avoid unnecessary conflicts in the war, minimize the cost of war, and finally win the war efficiently (Moon, 2018). Moreover, Sun Tzu's military strategy is called "grand strategy" (Hart, 1963). The grand strategy of Sun Tzu's *The Art of War* coincides with the concept of CSR implementation by enterprises. CSR implementation is not to outperform competitors, but to decrease operating expenses as much as possible, achieve CSR and pursue long-term profits. This means sun Tzu's *The Art of War* can play a role in business management. According to contingency theory, companies will be affected by external environment in strategic formulation (Donaldson, 2001). Chinese companies can adapt Sun Tzu's *The Art of War* to corporate strategy management to boost CSR performance by using their traditional cultural strengths. For instance, a study on how managers can make better decisions based on Sun Tzu's *The Art of War*, which incorporates war thinking into the book and explains the many situations in Sun Tzu's *The Art of War* into corporate management, is available (Griffith, 1963).

As far as this study concern, there is no research to

apply Chinese traditional culture—Sun Tzu's *The Art of War* to the field of corporate governance and explain specifically the strategies applied to CSR enhancement, hence the purpose of this study is to fill this gap.

3. Theoretical Construction of Sun Tzu's *The Art of War* as Applied to CSR

In this article, it will analyse the practical and theoretical arguments for applying Sun Tzu's *The Art of War* to CSR in China from three main chapters: making of plans, strategic offensive and Forms and dispositions. The translation of Sun Tzu's *The Art of War* is mainly based on John Minford's translation.

3.1 Making of Plans

"Master Sun said: War is A grave affair of state; It is a place of life and death, A road to survival and extinction; A matter to be pondered carefully." (Tzu & Minford, 2002).

Applying this military rule to how to improve corporate CSR compliance is to consider corporate CSR compliance as a crucial event in a company's development strategy. While China is growing rapidly, CSR compliance is also meaningful in terms of whether the company can achieve long-term benefits. The integration of CSR into a company's development strategy requires detailed, careful analysis and subsequent research. In addition, according to social identity theory, the image of stakeholders is closely linked to the corporate image of a company (Sen & Bhattacharya, 2001). Therefore, if a company's CSR is not done well, the image of stakeholders will also be damaged. Moreover, companies that implement CSR are more likely to receive the recognition and support of stakeholders, so companies need to implement CSR as a crucial long-term strategy.

"There are five fundamentals, for this deliberation, for the making of comparisons, and the assessing of conditions: The Way, Heaven, Earth, Command, Discipline." (Tzu & Minford, 2002).

This expression suggests that there are five areas that require comprehensive comparison analysis in order to comprehend the enemy's and our actual position and anticipate the likelihood of winning or losing the battle. These five aspects are "Way", "Heaven", "Earth", "Command", and

"Discipline". According to stakeholder theory, CSR can assist businesses in developing relationships with a variety of stakeholders in order to improve their performance (Flammer & Bansal, 2017; Jones, Harrison & Felps, 2018). Today, some scholars are critical of CSR implementation, mainly because they believe that CSR implementation is primarily for the benefit of shareholders (Flammer, 2013), but the "Way" in Sun Tzu's *The Art of War* emphasizes the need to consider the interests of as many stakeholders as possible in connection with CSR implementation, not just one aspect. As a result, firm stakeholders such as management, suppliers, customers, and the government will be intimately tied to the company's CSR, eliminating CSR compliance conflicts. The "Heaven" factor refers to the need to assess the current situation and to integrate the CSR strategy with the macro environment in which the company is operating before preparing to implement the CSR strategy. "Earth" refers to the need to take into account the difficulties and failures in the CSR implementation process when implementing CSR strategies, and to anticipate and prepare for them in advance. "Command" refers to the requirement for management to be resourceful and decisive in implementing CSR initiatives, as well as a high level of CSR strategy knowledge among the management team. "Discipline" means that the internal control system within the company is well developed, and that the division of authority and responsibility and management education are in place for all strategic, tactical and operational levels of the company. More and more research is linking management characteristics to CSR based on the high echelon theory (Hrazdil, Mahmoudian & Nazari, 2021; Petrenko, Aime, Ridge & Hill, 2016). This shows that it is necessary to focus on the relevant capabilities and characteristics of management. Quality management theory asserts that quality management practices are highly correlated with CSR and that quality management can improve a company's relationships with its key stakeholders and help improve its financial performance (McGuire, Sundgren & Schneeweis, 1988). If companies want to improve their CSR performance, they need to achieve a deep understanding and mastery of these five areas.

"Which ruler has the way? Which general has the

ability? Which side has heaven and earth? On which side is discipline more effective? Whose officers and men are better trained? In which army are rewards and punishments clearest? From these Can be known victory and defeat.” (Tzu & Minford, 2002)

There are seven areas in which companies can compare themselves with their competitors to explore how they can be more effective and successful in corporate governance-CSR. For example, compare with competitors whether the management of both companies is efficient and transparent, whether the management has separated ownership and management, whether there are committees and non-executive directors to ensure the independence of the management in making decisions, and whether the strategic level management has made the policy and strategy in line with the company's own goals and objectives. Compare the management's ability to manage and execute with that of competitors. Compare with competitors, which party is more responsive to the market environment to explore and develop CSR, which party's corporate policy is clearer, and whether CSR policy can be implemented. According to the power-change theory, the development of corporate strategy, organizational structure or corporate performance is influenced by the external environment of the company (Donaldson, 2001). Therefore, CSR strategies need to be developed in accordance with the external environment in order to perform and develop better. Which party has stronger morale in CSR implementation, and which party has appointed tactical and operational level personnel to perform CSR more efficiently. By comparing these situations with those of competitors, companies can identify the gaps and strengths of their own CSR implementation, so that they can better improve our corporate governance and improve our CSR implementation capabilities.

“Do not heed my plan, and even if you did employ me, you would surely be defeated; I will depart settle on the best plan, exploit the dynamic within. Develop it without, follow the advantage, and master opportunity: This is the dynamic.” (Tzu & Minford, 2002).

When developing CSR strategies, management should consider the board of directors' structure as well as the company's objectives. If the

management team is capable of carrying out the strategy, they should be kept. The CSR strategy formulated will surely fail if management does not comply with the board of directors' planning and strategy, which runs opposite to the company's purpose and objectives, and the board of directors should consider reorganising management personnel. Agency theory suggests that management's self-interest motivation and corporate governance have different effects on CSR behaviour (Petrenko et al., 2016). As a result, while implementing CSR, diverse management incentives should be considered carefully in order to avoid excessive company resources being engaged in CSR by management in order to improve their personal reputation, resulting in a loss of shareholder wealth and corporate value (Barnea & Rubin, 2010). In addition, according to contract theory, a company is a set of “contracts” concluded by various stakeholders (Jensen & Meckling, 1976), so that all levels of the management are in this contract and should work together to achieve the collective interests of the company for the implementation of CSR. In order to achieve CSR success, it is necessary not only to have the right strategy, but also to create a favourable development situation as an external condition for the development of the company, as an external environment to promote the implementation of CSR. This favourable situation means that the company's management needs to take flexible measures to maintain the strategic initiative according to the favourable situation of the company, to take the initiative to perform CSR to maintain the competitive position when the market environment is bad, to take the initiative to perform CSR strategy, and to take the initiative to make the customers feel the company's CSR initiative in order to better realize the long-term benefits.

3.2 Strategic Offensive

“There are five essentials for victory: know when to fight, and when not to fight; Understand how to deploy large and small, numbers. Have officers and men who share a single will; Be ready for the Have officers and men who share a single will; Be ready for the unexpected; Have a capable general, unhampered by his sovereign.” (Tzu & Minford, 2002).

When corporations engage in CSR, they can be

confident that they will be successful if they follow the five steps below, which are: (1) Companies know how to examine the situation and understand the time to perform CSR. According to the corporate life cycle theory (Miller & Friesen, 1984), companies conduct a vertical analysis at different stages of development on how to allocate resources to fulfil CSR to maximize the value of each stakeholder responsibility undertaken; (2) Companies are able to adopt flexible CSR strategies according to their size and the size of their competitors, rather than just copying each other's successful experiences; (3) The CSR strategy given by the strategic level of the company's management can be effectively implemented by the tactical and operational levels, so that CSR can be successful. In addition, employee-related theories suggest that active participation in CSR can also improve employee attitudes, retention rates and performance (Lee, Park & Lee, 2013). This suggests that when a company is actively engaged in CSR, the unity of management at the strategic, tactical and operational levels can lead to better synergy; (4) Companies should have adequate backup plans, contingency plans and financial resources before implementing CSR, so that they can be well prepared to implement CSR in an orderly manner when they encounter unexpected situations; (5) Finally, when management is able to effectively organise business and CSR activities, the board of directors will not intervene incorrectly due to a loss of short-term interests, and CSR will be successful. These are the five fundamental conditions that Sun Tzu believes can win.

3.3 Forms and Dispositions

"The victorious army is victorious first, and seeks battle later; The defeated army does battle first, and seeks victory later. The skilful strategist cultivates the way, and preserves the law; Thus, he is master of victory and defeat." (Tzu & Minford, 2002).

In order to achieve victory in CSR implementation, companies must first create favourable conditions in order to find the right opportunities to successfully implement CSR and achieve success. Companies that fail to implement CSR often go straight to CSR strategies without first exploring and monitoring the general environment and then expect to implement CSR by fluke. Companies

that are effective and successful in implementing CSR tend to have good internal structures, good corporate governance, and compliance with laws and regulations, which is why they are successful in implementing CSR.

"In war, there are five steps: measurement, estimation, calculation, comparison, and victory." (Tzu & Minford, 2002).

In Sun Tzu's *The Art of War*, there are five factors that are used to help companies measure their success in CSR. "Measurement" refers to the size of the company. The larger the company, the more resources it has access to and the greater its ability to perform CSR. According to the resource-based theory, CSR requires additional costs (Barney, 2018), and the company needs sufficient capital to fulfil CSR, which is an important source of competitive advantage for the company. When the CSR strategy is communicated from top to bottom, the management of each operation need to play their own execution ability to execute the CSR strategy efficiently. Employees as a bottom-up force are more effective in engaging leaders in CSR (Sendlhofer, 2019). "Comparison" means comparing companies that have failed or succeeded in CSR implementation, finding out why the other company failed or succeeded in CSR implementation, and then learning from this experience to improve the company's own CSR development. "Victory" means that if a company succeeds in CSR implementation at a certain stage, it will continue to implement CSR in accordance with the momentum of successful implementation, which is called unstoppable momentum. According to the signalling theory, the success of a company in CSR implementation means that the company's products are of high quality, which helps to eliminate the information inequality between the company and consumers (Maignan & Ferrell, 2001). Under this trend, the company's reputation will gradually improve and long-term benefits will be realized.

4. Conclusion and Insight

Under the situation of global economic integration and increasing international competition, companies are facing greater challenges in implementing CSR. *The Art of War* is a military data written by Sun Wu, an ancient Chinese military scientist, which has simple philosophy

and unique insights that can help modern enterprises to do well in CSR under corporate governance. Sun Tzu's *The Art of War* has a special significance in the field of corporate governance by interpreting some passages of the three chapters of making of plans, strategic offensive and forms and dispositions, which can be applied to the actual corporate governance to help CSR implementation. Chinese traditional culture has been studied by many international scholars, and Chinese scholars have many advantages in conducting research on Chinese traditional culture. The innovation of this article is to apply Sun Tzu's *The Art of War* to the field of CSR and to use international management theories to argue for a more Chinese and Western tradition with international integration. The integration of ancient traditional military thinking into modern business management not only allows readers to better understand Chinese and Western theories and ideas, but also promotes the integration of Eastern and Western management ideas, which is the contribution of Sun Tzu's *The Art of War* to the international CSR field and even to the world management theory.

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