Asian Journal of Muslim Philanthropy and Citizen Engagement

OPEN ACCESS
ISSN: 3089-8323 (e)
Vol. 1, No. 2, 2025. pp, 164-180

Philanthropic Washing in China: The Incongruence Between Corporate Social Responsibility and Image-Building Motives

Anwar M Radiamoda, [1*] **Rizda Octaviani,**[2]

[1]*Mindananao State University Marawi, Filipina*
[2]*Sekolah Tinggi Ekonomi Syariah Mannawasalwa Padang Panjang, Indonesia*

Correspondence: rizdaoctavuiani@mannawasalwa.ac.id

Received: 14-05-2025 | Revised: 21-06-2025 | Accepted: 02-07-2025

Abstract

This study examines the phenomenon of "philanthropy washing" in China, defined as the use of philanthropic activities by companies to enhance their image without creating tangible social impact. The primary objective of this research is to explore how companies in China leverage corporate social responsibility (CSR) as a strategy to gain profit, increase consumer loyalty, and improve public reputation. Using a literature review approach, this study analyzes various reputable articles and journals examining the relationship between philanthropy and corporate image, as well as the social and political dynamics influencing it. The main findings indicate that although companies in China engage in philanthropic activities, these efforts often prioritize business interests over substantial social impact. The study also finds that political factors, institutional ownership, and pressures from the media and consumers play significant roles in shaping corporate philanthropy strategies. Nevertheless, this research acknowledges its limitations in terms of empirical data coverage and suggests further studies to deepen understanding of the impact of philanthropy within China's business and social context.

Keywords: *Philanthropy Washing, CSR, Corporate Image, China*

Introduction

The development of philanthropy in China does not always align with the ideal of humanistic elevation, despite the involvement of many large companies in such social activities (Hassid & Jeffreys, 2015; Zhan, 2020). Philanthropy is often viewed more as an effort to improve corporate image than as a genuine commitment to social welfare. Although many organizations engage in philanthropic activities, the reality is that they often focus more on short-term gains, such as strengthening relationships with the government or consolidating market position, rather than prioritizing actual social impact (Feng et al., 2016; Ge & Micelotta, 2019; Hassid & Jeffreys, 2015). This is evident from the fact that many major companies in China use philanthropy as a tool to enhance their

Available online at: https://ejournal.mdresearchcenter.id/index.php/ajmpce
DOI: https://doi.org/10.63919/ajmpce.v1i2.32

image before the public and government. Such practices tend to aim at improving the company's image in the eyes of society and authorities, without truly considering social welfare (Zhan, 2020). Generally, many companies try to exploit philanthropy as a strategy to gain immediate profit or image advantage rather than as a sincere social activity to help those in need (Ge & Micelotta, 2019). As a result, although the public is increasingly aware of the mismatch between corporate philanthropic intentions and actual social impact, many still accept this form of philanthropy due to limited understanding and access to deeper information regarding companies' methods and purposes in social activities (Feng et al., 2016). Therefore, while philanthropy should support society and reduce social inequality, in reality, many use this opportunity to improve their market position and public and governmental image.

Studies related to philanthropy in China so far tend to insufficiently address the incongruence between the social goals of philanthropy and corporate image motives. Previous research has mainly focused on the positive impacts generated by philanthropic activities, without closely examining whether social goals and corporate image-building can coexist harmoniously. Most existing studies view philanthropy as a mutually beneficial effort for both companies and society, neglecting the potential disparities between these objectives. Three main trends can be identified in existing research. First, studies highlight philanthropy as a tool to create positive social impacts, focusing on sectors such as education, health, or environment (Choi et al., 2021; Wei & Li, 2022). Second, there is research that critiques philanthropy as a means to gain image benefits without producing genuine social impact (Zhou & Liu, 2023; Xie, 2021). Third, some studies assess philanthropic success based primarily on the amount of funds disbursed, disregarding the quality or sustainability of the impact (Li & Zhang, 2023). From these trends, it is apparent that deeper issues concerning the incongruency between social motivations and business objectives in philanthropy have not received adequate attention. Thus, there is a need for studies that critically examine philanthropy's role in this context, focusing on its social influence and the company's role in achieving genuine social sustainability rather than mere image-building.

The objective of this paper is to fill gaps in current studies, which have generally not analyzed the relationship between social motivation and corporate image in philanthropy in China in depth. This research attempts to further explore how philanthropy is often utilized as a strategy to enhance corporate image, even though it should serve higher social purposes. This is crucial to better understand how philanthropic activities can proceed without conflicting with broader social interests and to what extent society can genuinely benefit from such philanthropy. The three main questions addressed in this study are: first, how is philanthropy in China used as a strategy for corporate image improvement—is it merely a marketing tool, or is there sincere social intention behind it? Second, how do philanthropic activities affect social welfare—do people truly gain long-term benefits from these efforts, or are the impacts merely temporary and insubstantial? Third, how does Chinese society perceive and respond to philanthropic activities by large companies? This is important considering growing public awareness of the mismatch between intentions and actual social outcomes. Answers to these questions may provide clearer insight into challenges in the relationship between philanthropy and corporate image in China and offer guidance to improve philanthropic practices in the future.

This study argues that the incongruence between social objectives and image-building motives in Chinese philanthropy cannot be separated from fundamental differences in orientations and goals between society and corporations. Chinese society has a strong communal and social welfare orientation often incompatible with the efficiency and profit-driven orientation of corporations. Large companies tend to focus on achieving short-term business goals, such as strengthening government relations or increasing customer loyalty through philanthropic activities, while society desires more permanent, meaningful social impacts. Simultaneously, technological adoption and company policies that are not aligned with social conditions often hinder philanthropic success. Therefore, philanthropic success should not be measured solely by the amount of funds distributed but by sustainable social impact. Awareness and community participation are vital to ensure that philanthropy is not merely a tool for corporate image improvement but also benefits society practically. Achieving more meaningful philanthropic outcomes requires social engineering that aligns business interests with social needs, ensuring companies aim not only for short-term gain but also long-term societal welfare.

This study employs a literature review approach to analyze the phenomenon of "Philanthropic Washing in China: The Incongruence Between Corporate Social Responsibility and Image-Building Motives." Data were collected through reviews of various reputable journals, scholarly articles, and verified literature sources relevant to the topic of corporate philanthropy in

China. The primary sources used include high-credibility international journals in the fields of Corporate Social Responsibility (CSR) and philanthropy, as well as articles discussing CSR practices in China, including their influence on corporate image and the issue of "philanthropic washing." The analysis was conducted using a qualitative approach, which allowed for the identification of key patterns and themes related to the use of philanthropy as a tool for corporate image building. The analytical process involved concept mapping and comparative analysis of various existing case studies to compare the application of philanthropy across different sectors and countries, as well as its impact on public perception. This research also includes a critical interpretation of how CSR theory explains philanthropic practices within business contexts and how the phenomenon of "philanthropic washing" can undermine public trust. Although this study is limited to existing literature, it is expected to provide in-depth insights into how companies in China exploit philanthropy to enhance their image, as well as the challenges faced when philanthropy is used more as a business strategy than a genuine effort to create positive social impact.

Philanthropy as a Corporate Image Strategy in China

Philanthropy as a corporate image strategy in China reflects a complex dynamic involving cultural, socio-economic, and political factors that distinguish it from philanthropic practices in Western countries. In this context, philanthropy serves not only as a means to enhance corporate reputation but also as a tool to navigate rapid socio-political changes in China. The combination of strong traditional values and modern economic needs provides Chinese companies with the space to use philanthropy strategically in shaping their image while strengthening relationships with broader stakeholders, including the government and society. As extensively discussed in previous literature, the importance of philanthropy in enhancing corporate reputation has been demonstrated in various studies. Amato and Amato (2011) indicate that corporate philanthropy can influence company image and reputation, which in turn can indirectly affect consumer behavior and market performance. This is highly relevant in the Chinese context, where companies often use philanthropy to build legitimacy and improve potentially strained relations with the government. Jia and Zhang (2014) explain that companies in China, particularly those operating within a developing economy, can leverage philanthropy to gain advantages through positive governmental engagement. In this sense, philanthropy is more than an altruistic act; it is a strategic response to institutional pressures and market demands. Alongside rapid economic dynamics and shifting government policies, philanthropy in China is often employed by corporations to mitigate potential negative impacts from unfavorable government perceptions.

In China, where business-government relations are crucial, involvement in philanthropic activities can increase a company's chances of gaining governmental support and enhancing their public image. Companies demonstrating commitment to social welfare through charitable contributions often benefit from improved relationships with regulators and related parties. This aligns with the findings of Zhong et al. (2022), who show that firms with higher philanthropic engagement tend to build mutually beneficial relationships with authorities more easily. In China's developing economy, where firms strive to establish reputations and overcome challenges from international competitors, philanthropy can effectively address existing concerns regarding their business practices. Philanthropy also helps ease tensions with various stakeholders potentially holding negative views of large corporations' presence and influence in the market. Here, philanthropy functions not only as a tool for creating a positive image but also as a means to sustain corporate existence amid significant political and economic changes.

Chinese corporate philanthropy is influenced not only by external pressures but also by internal factors, such as family leadership. Many companies in China are family-led or founded, with leadership exerting significant influence over the direction and strategy of corporate philanthropy. Li et al. (2015) explain that family-led firms often pursue socio-emotional goals shaping how they conduct philanthropy. Such family leadership is often connected to Chinese cultural values emphasizing social contribution and responsibility toward the community. Ge and Micelotta (2019) add that family leadership can drive companies to develop philanthropic pathways closely aligned with their emotional and social objectives. In this context, philanthropy is not just seen as a business strategy to strengthen corporate image but also as part of broader family values emphasizing societal well-being. This indicates that the motivations behind corporate philanthropy are highly varied, with personal and social factors often playing crucial roles in strategic corporate decisions. The cultural roots of philanthropy in China are inseparable from Confucian values that have long shaped society and social practices. Philanthropy in Confucian culture is closely tied to concepts of social responsibility and moral obligations to the community. Liu (2018) shows that natural disasters and social crises often motivate Chinese firms to make charitable donations as part of their response to societal needs. Such actions not only help firms build their philanthropic identity but also align with Confucian principles emphasizing benevolence and giving back to society. Furthermore, Zhou (2015) notes that corporate philanthropy in China is often regarded as a way to demonstrate broader social responsibility. This concept is relevant not only during crises but also in firms' everyday activities. Philanthropy in this regard serves as a means to comply with broader social expectations that require firms to contribute to social welfare and community development.

With growing societal expectations regarding corporate social responsibility (CSR), companies in China now face increased pressure to demonstrate commitment to social and environmental goals. Arco-Castro et al. (2020) explain that firms are no longer expected solely to generate profit but also to contribute to social and environmental development. Philanthropy plays an important role in CSR efforts as one way to meet the rising social demands from consumers, regulators, and society. Companies that do not engage in substantial philanthropy or CSR risk losing public support and reputational capital. Conversely, those active in philanthropy can strengthen their image as socially committed entities, which may contribute to customer loyalty and long-term profitability. This is especially crucial in a globalized context where firms must navigate stringent regulations, high public expectations, and increasing competition. Recent studies show that ownership transparency and good governance structures also play important roles in driving corporate philanthropic behavior in China. Lin et al. (2022) find that firms with transparent and clear governance structures tend to engage more regularly in philanthropy, which enhances their ability to attract governmental support and maintain a positive public image. Good governance ensures corporate philanthropic activities are conducted consistently and sustainably, which is vital for the long-term sustainability of corporate reputation.

The Impact of Philanthropy on Social Welfare in Society

The impact of philanthropy on social welfare in Chinese society has grown rapidly over the past four decades, closely linked to China's rapid economic reforms, social transformation, and shifts in cultural expectations. The transformation of wealth and its philanthropic expression following economic liberalization has led to the emergence of new social actors, such as the second-generation rich (shan'erdai), whose involvement in charity projects has introduced a dynamic dimension to traditional philanthropic practices (Xing & Gan, 2019). This phenomenon reflects not only a shift in the locus of wealth but also a moral process in philanthropy, where non-governmental actors are increasingly regarded as moral agents responsible for addressing social inequality (Zhan, 2019). Factors influencing charitable giving in modern China are shaped by various socio-cultural and institutional elements. Research shows that the historical legacy of welfare provision by the government, alongside varying levels of trust in institutions and interpersonal relationships, significantly influences citizens' philanthropic behavior (Nie et al., 2022). Notably, studies indicate that higher trust in local government and generalized trust correlate with greater expectations for collective giving, while trust in centralized authority may reduce norms for individual contributions (Nie et al., 2022). Additionally, the expansion of social capital—including civil networks, norms of reciprocity, and trust in both acquaintances and strangers—has been empirically linked to increased volunteerism and donations, thereby enhancing the social safety net (Wu et al., 2018).

Alongside these grassroots dimensions, the role of corporate philanthropy and emerging models of public welfare have also transformed social welfare strategies in China. Initiatives integrating public welfare with commercial practices, as exemplified in recent innovations in public welfare foundation operations, highlight collaboration models where corporate resources strengthen social equity by addressing resource allocation imbalances (Shan, 2023). Corporate philanthropic efforts, such as partnerships between Tencent and other charitable organizations, not only provide financial and technical support to community projects but also work to reduce disparities in social resource distribution (Zhang, 2024). This hybrid approach of state guidance and private corporate participation illustrates the complex interplay between market mechanisms and charitable efforts in advancing welfare (Li et al., 2016). Furthermore, the evolution of philanthropy in China is marked by increasing emphasis on accountability, transparency, and legal institutionalization. The development of accountability systems for public welfare foundations has bolstered trust among donors and beneficiaries, which in turn fosters broader participation in philanthropic activities (Yang, 2016). The legal framework defining social labor division and classifying the nonprofit sector provides a structural basis for such accountability, ensuring philanthropic interventions are effective and aligned with broader state welfare goals (Ning-hua & Luan, 2011). This growing legal and regulatory infrastructure not only supports philanthropic initiatives but also enhances the credibility of the nonprofit sector in addressing social challenges. Beyond traditional forms of philanthropy, digital media and online fan communities have sparked new waves of philanthropic engagement in Chinese society.

Research into fan-based social media practices reveals that digital platforms empower individuals to participate in organized giving, where a dual identity as loyal supporters and responsible citizens motivates collective action in philanthropy (Yang et al., 2024). This emerging model highlights the interweaving of social identity, digital engagement, and civic responsibility—further diversifying the mechanisms through which philanthropy contributes to social welfare (Yang et al., 2024). Philanthropy in Chinese society plays a multidimensional role in enhancing social welfare, from addressing income inequality to transforming social responsibility and accountability. The interaction among new social actors, evolving trust dynamics, corporate initiatives, regulatory reforms, and digital advances collectively shapes a complex landscape where philanthropic efforts significantly influence the distribution of social resources and the overall well-being of citizens (Xing & Gan, 2019; Nie et al., 2022; Wu et al., 2018; Shan, 2023; Zhang, 2024; Yang, 2016; Ning-hua & Luan, 2011; Yang et al., 2024).

Public Perception of Corporate Philanthropy

Corporate philanthropy in China has become an increasingly relevant topic over the past decade, particularly concerning public perception of brands and consumer relationships. Amid rapid economic transformation and shifting social values, philanthropic activities are viewed not only as acts of benevolence or social responsibility but also as critical business strategies to build corporate reputation, enhance consumer loyalty, and strengthen brand positioning in a competitive market. These philanthropic efforts significantly impact how consumers perceive companies, shape brand images, and ultimately influence their purchasing decisions. Therefore, understanding how the Chinese public views corporate philanthropy and how companies can leverage these activities to achieve business objectives is crucial. Chinese public perception of corporate philanthropy is closely linked to brand reputation. Philanthropy is seen as a means to demonstrate corporate social responsibility, a value increasingly prized by consumers. Gong-Li et al. (2023) highlight how companies use philanthropic activities to strengthen their relationships with consumers through social media, illustrating philanthropy's strategic role in the evolution of brand communities on digital platforms. Philanthropy serves not only to provide social benefits but also as a tool for building emotional connections with consumers, which can boost brand loyalty. In this context, companies investing in philanthropy can enhance their image and gain consumer trust, resulting in increased sales and long-term sustainability.

Moreover, philanthropic activities also help reinforce brand identity and deepen consumer engagement. Han (2023) notes that transparency, authenticity, and value alignment between companies and consumers play vital roles in enhancing consumer identification with brands. When companies engage in philanthropy transparently and authentically, consumers are likelier to feel connected to the brand. This connection fosters loyalty and encourages consumers to actively support companies through recommendations or repeat purchases. Corporate philanthropy can also be perceived as reputation insurance, especially amid social and political uncertainties. In China, where private sector-state relations are close, firms often use philanthropy to strengthen their standing with the public and government. Wu and Fronda (2023) emphasize that philanthropic programs, particularly those focusing on disaster relief and environmental protection, can improve consumer brand evaluations. This indicates that philanthropy serves dual purposes: contributing positively to society and acting as a strategy to shield brands from risks in a challenging socio-political environment.

Chinese companies must carefully manage their image to remain acceptable to both the government and society. Corporate philanthropy helps companies balance this relationship by showing concern for social issues such as natural disasters and environmental damage, which are top priorities for the government and society. Consequently, philanthropy enhances corporate reputation and serves as a tool to mitigate reputational risks linked to political or social uncertainties. A unique dynamic in Chinese corporate philanthropy is the relationship between companies and political or institutional affiliations. Yan and Xu (2021) found that private firms linked to state-controlled business associations, such as the China Federation of Industrial Economics (CFIC), tend to be more active in philanthropic activities. Chinese consumers may perceive higher philanthropic engagement as indicative of closer ties to the state structure. This relationship can increase the legitimacy and reliability of corporate philanthropy initiatives, as public endorsement by the state is often regarded as a sign of trusted and validated social contributions. However, philanthropy-politics relations extend beyond firms connected to the Chinese government. Tong et al. (2024) show that more internationalized companies involved in cross-border philanthropy gain greater legitimacy and more favorable brand evaluations. This finding suggests Chinese consumers assess corporate philanthropy in both local and global contexts. Engagement in global philanthropic efforts can enhance the authenticity and transparency of social contributions, thereby strengthening brand positions in the domestic market.

Beyond philanthropy itself, how companies communicate their activities profoundly influences public perception. In today's social media era, firms cannot solely rely on traditional channels to convey their messages. Gong-Li et al. (2023) note social media plays a crucial role in building corporate-consumer connections through philanthropy. Platforms such as WeChat and Weibo enable companies to share philanthropic initiatives more directly and personally, allowing consumers to witness the positive impacts. This transparency fosters trust, which in turn improves corporate image. Authentic and transparent communication is essential. Consumers are increasingly aware of corporate philanthropic claims and can quickly detect inconsistencies between actions and messages. Companies must ensure their philanthropy is not only visibly beneficial externally but also supported by genuine intentions and tangible impacts. Han (2023) emphasizes that consumer trust strengthens when companies fulfill promises to deliver positive social outcomes.

An additional factor influencing corporate philanthropy perception in China is the interplay between consumers' social identity and their engagement in philanthropy. Yang et al. (2024) reveal that consumer involvement in corporate philanthropy can be shaped by social identity, particularly via social media. In digitally connected Chinese society, many consumers are motivated to participate in philanthropy as part of their social identity. For example, fans of idols or celebrities often take part in philanthropic activities to support their icons, which concurrently strengthens their ties to brands affiliated with those idols. This suggests that corporate philanthropy extends beyond charitable giving to reinforcing social identity and consumer engagement in social actions.

The Gap Between Social Goals and Business Objectives in Corporate Philanthropy

The relationship between social goals and business objectives in corporate philanthropy in China has become a significant academic focus, highlighting a gap that arises from two conflicting mandates: generating positive social impact and fulfilling profit-oriented goals. This gap lies in how companies manage the dual objectives connected to their philanthropy, often influenced by the dominant corporate governance structures in China. Social and profit goals frequently conflict, posing a unique challenge for companies striving to execute philanthropy effectively without sacrificing either objective. For example, Li et al. (2016) demonstrated that corporate directors in China are often trapped in profit-driven mandates that limit space for altruistic goals. This can cause conflict when companies are expected to undertake philanthropic initiatives that do not directly contribute to their financial profits. Although such initiatives generate positive social impact, companies often have to strategize to balance social goals with pressures to maintain or increase profitability. This context is also reflected in studies showing how philanthropic initiatives are frequently framed strategically to align with long-term business interests, sometimes at the expense of pure social outcomes (Liket & Maas, 2015). Philanthropy conducted more to support business profits rather than as sincere social contributions clarifies this inherent tension.

The evolving concept of strategic philanthropy has become a crucial element in bridging this tension. Muhammad and Kautsar (2023) describe a paradigm where companies engage in philanthropy not only as a social obligation but also as a mechanism to strengthen brand reputation, build stakeholder relationships, and gain competitive advantage. Through this model, companies aim to create both social value and financial gain, although concerns remain that primary focus on measurable business performance may compromise purer social outcomes. This phenomenon is also highlighted by Vveinhardt and Zygmantaite (2015), who argued that the pursuit of measurable business performance often leads organizations to undervalue or transform philanthropic activities into more commercially valuable business transactions rather than genuine social investments.

Nonetheless, multiple empirical studies on corporate philanthropy in China increasingly confirm the mismatch between social and business goals. For instance, Yu and Kuo (2021) analyzed the relationship between financial and operational variables in the context of Sustainable Development Goals (SDGs). They found that while corporate philanthropy can positively affect economic performance and social harmony, it can also negatively impact management quality. These findings underscore trade-offs companies must make when considering social sustainability and financial performance in philanthropy. Similar findings appear in research by Muller et al. (2023), which showed that state ownership structures and board composition (e.g., presence of independent directors) influence corporate philanthropy decisions. This suggests that institutional factors, including political pressure and regulation, drive companies to adopt philanthropic profiles more for political legitimacy than broader social objectives.

Furthermore, media dynamics play a significant role in shaping how companies conduct philanthropy. Du et al. (2015) showed that positive media coverage can trigger philanthropic behaviors among family-owned enterprises. However, these philanthropic activities remain influenced by ownership structures prioritizing profit preservation. Therefore, while media plays an important role in enhancing philanthropy visibility, the internal corporate focus on business objectives often dominates. External stakeholder and affiliation pressures also shape corporate philanthropy strategies. Song et al. (2016) found that institutional ownership significantly influences corporate giving decisions, aligning internal corporate goals with external stakeholder expectations. This indicates that companies linked with external stakeholders, such as industry associations or government bodies, are more likely to prioritize philanthropy as part of their strategy to meet social and political expectations. Yan and Xu (2021) further evidenced that government-controlled associations tend to increase philanthropic initiatives, indicating that political and regulatory pressures reduce the originality of firms’ social goals and emphasize strategies for political legitimacy and gains from such affiliations.

Personal factors, such as individual beliefs and political identity, exacerbate this tension. Zhang (2021) noted that although entrepreneurs with religious tendencies tend to be more involved in philanthropy, the overlap with political identity can intensify focus on business profits. Entrepreneurs often direct donations to ensure they remain within bounds securing social legitimacy and business benefit rather than purely social objectives. Overall, the existing literature reveals that corporate philanthropy in China frequently operates with dual purposes. On one hand, company philanthropic initiatives provide significant social benefits addressing public welfare issues; on the other, they are often tailored to enhance corporate reputation, gain stakeholder trust, and contribute to improved business performance. Companies must carefully manage this tension, striving to balance genuine social goals with pragmatic business objectives (Li et al., 2016; Yu & Kuo, 2021; Muller et al., 2023; Liket & Maas, 2015). This persistent gap indicates a need for companies to develop more nuanced governance mechanisms and performance metrics that better balance social good achievement with profit-oriented goals. Future research should focus on innovative corporate governance models and incentive structures to narrow this gap, allowing corporate philanthropy in China to achieve a more harmonious balance between social aspirations and business objectives. This way, more aligned social and business goals can be realized, enabling companies to contribute to social welfare without compromising financial aims (Muhammad & Kautsar, 2023; Yan & Xu, 2021).

Conclusion

This study reveals that the practice of "philanthropy washing" in China, where philanthropy is used as a tool to build corporate image without creating real social impact, is strongly influenced by companies' goals to gain profits and strengthen their reputation in the public eye. The key finding of this research is that although many companies claim to contribute to social goals, these objectives often serve more for image purposes rather than generating sustainable social change. This underscores the importance of transparency and accountability in philanthropy management, as well as the need for public awareness to recognize insincere practices in CSR. The scientific contribution of this study lies in enriching the understanding of the relationship between corporate social responsibility and corporate image in China, particularly in the context of "philanthropy washing." The results provide a new perspective on how Chinese companies utilize philanthropy to achieve strategic objectives and enhance consumer loyalty. This research also opens avenues for further studies on mechanisms that could encourage companies to focus more on tangible social impacts rather than merely their business image. However, the limitation of this study is its narrow focus on the available literature and the lack of deeper empirical data on specific cases of Chinese companies. Therefore, further research is needed to develop a more comprehensive understanding of philanthropic practices in China, especially regarding their impact on consumer perceptions and business decisions. Related topics for further research include the influence of political and government regulations on corporate philanthropy, as well as how consumers assess the authenticity of philanthropic activities conducted by large corporations.

References

Abebe, M., & Cha, W. (2018). The effect of firm strategic orientation on corporate philanthropic engagement. *Management Decision, 56*(3), 515-533. https://doi.org/10.1108/md-09-2016-0625

Amato, L., & Amato, C. (2011). Retail philanthropy: Firm size, industry, and business cycle. *Journal of Business Ethics, 107*(4), 435-448. https://doi.org/10.1007/s10551-011-1048-x

Arco-Castro, M., Pérez, M., Rodríguez-Gómez, S., & Sánchez, R. (2020). Do stakeholders modulate philanthropic strategy? Corporate philanthropy as stakeholders' engagement. *Sustainability, 12*(18), 7242. https://doi.org/10.3390/su12187242

Du, X., Pei, H., Du, Y., & Zeng, Q. (2015). Media coverage, family ownership, and corporate philanthropic giving: evidence from China. *Journal of Management & Organization, 22*(2), 224-253. https://doi.org/10.1017/jmo.2015.28

Ge, J., & Micelotta, E. (2019). When does the family matter? Institutional pressures and corporate philanthropy in China. *Organization Studies, 40*(6), 833-857. https://doi.org/10.1177/0170840619836709

Gong-li, L., Hao, J., & Ma, H. (2023). The impact of corporate philanthropy on the evolution of social media brand community – based on the case of Erke. *Asia Pacific Journal of Marketing and Logistics*, 36(3), 533-548. https://doi.org/10.1108/apjml-04-2023-0326

Han, S. (2023). The effects of corporate philanthropy communication perception variables on brand equity and consumer loyalty. *Business Communication Research and Practice*, 6(1), 24-37. https://doi.org/10.22682/bcrp.2023.6.1.24

Jia, M., & Zhang, Z. (2014). Donating money to get money: The role of corporate philanthropy in stakeholder reactions to IPOs. *Journal of Management Studies, 51*(7), 1118-1152. https://doi.org/10.1111/joms.12090

Li, F., Zhang, R., & McCornac, D. (2016). An analysis of restrictive mechanisms on director behavior regarding corporate philanthropy in

China. *International Journal of Law and Management*, 58(3), 246-257. https://doi.org/10.1108/ijlma-05-2015-0026

Liket, K., & Maas, K. (2015). Strategic philanthropy. *Business & Society*, *55*(6), 889-921. https://doi.org/10.1177/0007650314565356

Lin, B., Liu, J., Lü, R., & Sun, L. (2022). The benefit of frequent corporate philanthropy. *Abacus*, *59*(1), 411-436. https://doi.org/10.1111/abac.12255

Liu, W. (2018). Responsibility or atonement? An analysis of China's corporate philanthropy and corporate performance in different industries. *Asia Pacific Journal of Advanced Business and Social Studies*, *4*(1), 44-55. https://doi.org/10.25275/apjabssv4i1bus5

Muhammad, D., & Kautsar, I. (2023). Social assistance by corporations in the pandemic era: between obligations or culture?. *International Journal of Social Science and Business*, *7*(2), 388-396. https://doi.org/10.23887/ijssb.v7i2.46105

Muller, A., Tan, W., Peng, M., & Pfarrer, M. (2023). Corporate philanthropy and CEO outside directorships under authoritarian capitalism. *Business & Society*, *62*(7), 1420-1457. https://doi.org/10.1177/00076503221148439

Nie, L., Chan, K., & Lam, W. (2022). Social expectations for charitable giving in China. *Nonprofit and Voluntary Sector Quarterly*, 52(3), 817-837. https://doi.org/10.1177/08997640221100721

Ning-hua, D., & Luan, H. (2011). Division of social labor, legal classification, and the welfare state: The multi-dimensional nonprofit sector. *The China Nonprofit Review*, 3(1), 33-51. https://doi.org/10.1163/187651411x566676

Shan, X. (2023). Research and analysis on business model innovation of China's public welfare funds. *BCP Business & Management*, 45, 59-64. https://doi.org/10.54691/bcpbm.v45i.4863

Song, Y., Gianiodis, P., & Li, Y. (2016). Institutional ownership and corporate philanthropic giving in an emerging economy. *Management and Organization Review*, *12*(2), 357-385. https://doi.org/10.1017/mor.2015.33

Tong, Z., Liu, H., Liu, D., & Ling, Z. (2024). The influence of brands' internationalization degree on consumers' attitudes toward cross-border philanthropy: based on the theory of legitimacy. *Chinese Management Studies*, 19(1), 253-270. https://doi.org/10.1108/cms-05-2023-0204

Vveinhardt, J., & Zygmantaite, R. (2015). Impact of social context on strategic philanthropy: theoretical insight. *Procedia - Social and Behavioral Sciences*, *214*, 1165-1173. https://doi.org/10.1016/j.sbspro.2015.11.737

Wu, Q., & Fronda, J. (2023). Philanthropic program and consumer brand evaluation of transnational companies: basis for strategic plan. *The Quest Journal of Multidisciplinary Research and Development*, 2(3). https://doi.org/10.60008/thequest.v2i3.157

Wu, Z., Zhao, R., Zhang, X., & Liu, F. (2018). The impact of social capital on volunteering and giving: Evidence from urban China. *Nonprofit and Voluntary Sector Quarterly*, 47(6), 1201-1222. https://doi.org/10.1177/0899764018784761

Xing, J., & Gan, W. (2019). China's shan'erdai: The formation and transformation of philanthropy. *The China Nonprofit Review*, 11(2), 235-257. https://doi.org/10.1163/18765149-12341364

Yan, Y., & Xu, X. (2021). To be more philanthropic when joining the government-controlled business association? Evidence from Chinese private firms. *Chinese Management Studies*, 15(2), 456-482. https://doi.org/10.1108/cms-06-2020-0237

Yang, D. (2016). Analysis on accountability system of public welfare foundation in our country. https://doi.org/10.2991/iccessh-16.2016.141

Yang, T., Zhu, G., & Wu, F. (2024). Participate in philanthropy for idols or society? Fans' social media practices, dual identity, and civic engagement in Chinese online fandom. *Social Media + Society*, 10(2). https://doi.org/10.1177/20563051241261290

Yu, H. (2020). Corporate philanthropic giving and sustainable development. *The Journal of Management Development*, *39*(7/8), 837-849. https://doi.org/10.1108/jmd-11-2019-0479

Yu, H., & Kuo, L. (2021). Corporate philanthropy strategy and sustainable development goals. *Sustainability*, *13*(10), 5655. https://doi.org/10.3390/su13105655

Zhan, Y. (2019). The moralization of philanthropy in China: NGOs, voluntarism, and the reconfiguration of social responsibility. *China Information*, 34(1), 68-87. https://doi.org/10.1177/0920203x19879593

Zhang, L. (2021). The impact of private entrepreneur's religious beliefs and political identity on corporate philanthropy donations. *Suranaree Journal of Social Science*, *15*(1), 113-127. https://doi.org/10.55766/gtyq5931

Zhang, R. (2024). The impact of corporate philanthropy on optimising unequal allocation of social resources. *SHS Web of Conferences*, 193, 01033. https://doi.org/10.1051/shsconf/202419301033

Zhong, X., Ren, G., & Wu, X. (2022). Corporate philanthropy and bribery as distinctive responses to economic policy uncertainty: Do state-owned and private firms differ? *Asia Pacific Journal of Management, 41*(2), 641-677. https://doi.org/10.1007/s10490-022-09866-1

Zhou, H. (2015). Corporate philanthropy in contemporary China: A case of rural compulsory education promotion. *Voluntas International Journal of Voluntary and Nonprofit Organizations, 26*(4), 1143-1163. https://doi.org/10.1007/s11266-015-9587-x

Zhu, J., Lü, W., & Wu, C. (2023). The impact of litigation risk on corporate philanthropic giving: evidence from China. https://doi.org/10.4108/eai.2-12-2022.2328860