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# The efficacy of board independence on C.S.R. practices: empirical evidence from China

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## ABSTRACT

The objective of this study is to identify the efficacy of board independence on corporate social responsibility (C.S.R.) practices in the companies of mainland China. It was noted by the earlier studies that the relationship between the implications of C.S.R. strategies, and the board of governors is disturbing in China because of the ownership and other related issues. In this study, to identify the results of variables related to C.S.R., the adopted method was content analysis. Furthermore, to determine the results for the efficacy of board independence on C.S.R., the ordinary least square method was adopted in this study. The study concludes that with effective strategies and implications by board independence a high level of C.S.R. can be achieved. Significantly, this study provides a detailed insight into the efficacy of board independence and C.S.R. to ensure that all the strategies would be effective with an independent board.

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## 1. Introduction

In modern times, companies are committed to corporate social responsibility (C.S.R.) because, with the help of these concepts, the organisations are working for sustainability. In this regard, it is in the favor of the companies to consider this all accordingly and work for the stakeholders. Importantly, according to Xu et al. (2022) the purpose of companies is to satisfy the stakeholders, and for it, companies are publishing annual reports on the progress of C.S.R. No doubt, maintaining the principles of C.S.R. is not an easy and simple task, but the organisation must follow these set principles for the organisation (Zhu et al., 2022). Furthermore, the companies that are maintaining their standard, in this regard, contribute to their prosperity (Castillo-Vergara et al., 2021). However, in this regard, the responsibilities of the board of directors have been increased, because it is critical to go with such kinds of strategies and formulate policies that are beneficial for the organisations for the longer term (Kramoliš et al., 2020). The boards of the governor are responsible to maintain the

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standard for the organisations to overlook it productively (Taghipour et al., 2022), to maintain the organisation's reputation for the long term benefit of the organisation by refusing to compromise on important or small matters. This obligation is not confined to the organisation's social and economic difficulties, but the producers of C.S.R. also take ethical responsibility into account (Čeponis et al., 2021).

It is also observed that the independent corporate boards are effective to work productively because, in this regard, there are no direct relations or personal interests of the board are concerned with the organisation (Mayer & Oosthuizen, 2020). These kinds of regulations adopted by the independent board are appropriate for the organisations because it is noted that the personal concerns of the board are hurdles in effecting C.S.R. concepts in the organisations. It is critical to understand that the effective policies of C.S.R. are developed with the help of the executives who have no personal concerns with the organisation (Ivanova-Gongne et al., 2022; Okafor et al., 2021; Yan & Huang, 2021). According to Amorelli and García-Sánchez (2021), there are examples of different national and multinational organisations that are working effectively to integrate the things with the help C.S.R. to function effectively and sustainably, which must be suitable for the organisations and stakeholders at the same time (Wiśniewski et al., 2021). Further, it also results that the organisations that are led by the independent executives, in such kind of organisations, there is a significant effect of the employee's relationship on the integrity of the organisations in an effective way (Zhu et al., 2021). Islam et al. (2021) highlights that there is a trend of charitable work and effective working relationships in the organisations in which people are more concerned with the independent effective management, also these organisations have a very good reputation in the market according to the requirements. Moreover, the organisations that are working on this framework of independent executives, these organisations are gaining respect and prosperity in the target market (Barić, 2017), based on a high position supported by effective implementations of C.S.R. that is also useful for the management in an effective way (Chen et al., 2022; Tiep Le & Nguyen, 2022).

This study is designed to identify the relationship of corporate social responsibility with the organisations in the context of Chinese organisations. In this regard, Maharantika and Fuad (2022) demonstrates that it is critical to understand that the organisations in China are working on the pattern to earn more revenue every year and extent the exports. However, it is also noted that in this rapid industrialisation and industrial growth, there are organisations in China that are failed to work effectively, according to the requirements (Kharlanov et al., 2022). Importantly, the earlier studies discussed the context of the organisations of America and Europe that are developed countries, where effective management is working for the better an effective implication of C.S.R.s (Hughes & Scheyvens, 2016; Maryani, 2022). However, no earlier study discussed the role of C.S.R. in the context of the organisations of China (García-Sánchez et al., 2022), by considering it as the emerging economic and industrialist powers (Méndez-Picazo et al., 2021). Similarly, this study is on the pattern of understanding the role of C.S.R. in the organisational context to understand the significance of the companies effectively, to ensure what would happen if the executives of the companies are independent, and they would have no personal concern with

the direct benefit from the organisation (Felis & Gołębiowski, 2021). It is also noted that if the businesses are family owned, and the management is based on the people who are the owners of the businesses, in this way it would be a completely different scenario for the organisations to implement the C.S.R.s strategies effectively, to get the proper outcome in relationship to the shareholders (Łuczaj et al., 2022).

This study is significant because it is based on the literature review, as it is noted that if the owners are running the business, and they are not providing appropriate solutions for the organisations, then it would be completely difficult for the stakeholders to generate more profit (Gil-Cordero et al., 2021). On the other hand, if the management of organisations is in the independent hands, and the significant implications are being implemented, in this way the prosperity of the stakeholders would be done effectively with the help of proper management (García-Sánchez et al., 2022). In this regard, this study is designed to provide not only theoretical, but at the same time practical implications that are important to consider when it comes to the management of the organisation effectively (Denčić-Mihajlov et al., 2021). Importantly, this study is based on a reliable and noteworthy literature review that is critical to understanding the important role of effective management in the context of organisations (Niziołek, 2021).

## 2. Literature review

The goal of corporate social obligations is to guarantee that the firm operates sustainably by not sacrificing resources or ethical standards in order to create profit in the target market (Bansal & DesJardine, 2014). To begin with, C.S.R. is widely accepted across the globe since those who work on the notion of C.S.R. are actively running businesses (Singh & Misra, 2021). According to Mathende and Nhapi (2017), it is now the obligation of firms and their management to guarantee that the board of directors is independent and that all decisions made by the board of directors are for the organisation's better development. Significantly, according to Jahdi and Acikdilli (2009), the organisations that are leading in the target market are working on the concept of C.S.R., in which the effectiveness and efficiency of the organisations are considered in accordance with the target market's requirements and the sustainable standard (Korotaj & Mrnjauš, 2021). According to Wut et al. (2022), firms with corporate socially responsible aims successfully lead in international commerce since stakeholders and consumers are well aware of the organisations' reputation and ethical standards. Furthermore, nations such as India and Nepal are lagging behind in implementing C.S.R. methods in domestic organisations (Matsutani et al., 2022). As a result of failure to implement and formulate the strategies of C.S.R.s, the companies are leading in the wrong direction (Barauskaite & Streimikiene, 2021), in which the strategies are developed accordingly and the requirements of the organisations are failed to perform the international trade activities (Wei et al., 2021). The license and other joint ventures of the organisations nowadays are directly related to the concept of C.S.R. by the organisations and stakeholders (Asadi et al., 2022; He, 2022; Mehmood & Hanaysha, 2022; Xue et al., 2022). In this regard, according to Kumar et al. (2022) organisations that fail to develop the strategies and implement the strategy to get the competitive advantage in the target market, based on

C.S.R., these organisations are not working effectively and their shares decrease in value (Mjeda et al., 2021).

Organisations in China are attempting to create methods for implementing C.S.R. and achieving better outcomes in a more efficient manner for organisational productivity and long-term sustainability. Dathe et al. (2022) and Gallardo-Vázquez and Juárez (2022). In this regard, according to Nusantari et al. (2022), it is important to understand that the organisation that is effectively managing the functionality of the organisation in result the more productivity and more reputation of the organisation would develop (Albu & Albu, 2021). However, the Chinese organisations are mostly owned by the private people and they are directly the executive members of the organisation and influence the activities of C.S.R.s (Abed et al., 2022; Ahmad et al., 2022; Hang et al., 2022; Majid et al., 2022). As a result of the executive members' practices, in which their interests and shares are linked to the organisation's success, the organisations have a greater duty to guarantee efficiency and effectiveness (Shakeri et al., 2021).

It is important to understand that in modern organisations, and companies the need for C.S.R. is important to consider for the long-term oriented goals (Latif et al., 2022; Serebryakova et al., 2022). It is due to the reason that with the help of C.S.R., the organisations are working in the right direction to get the computer advantage by not manipulating any kind of those and regulations. In this regard, according to Serebryakova et al. (2022) and Tomczak (2020), the organisations of every country are making strategies to develop C.S.R. concepts in an effective way for the implementation and getting better results (Pashkevich & Haftor, 2020). Similarly, the organisations are directly related to different stakeholders and the customers in the target market that's why to integrate with customers and stakeholders, C.S.R. is an effective tool (Agudelo et al., 2019; Sukasih & Sugiyanto, 2017). On the concept of C.S.R., by adopting the goals of the sustainability of natural atmosphere the companies can go for the greater work effectively (Matten & Moon, 2004; Moreno et al., 2022). On the other hand, the members of the board of governors are responsible to implement the strategies of C.S.R. in the organisation to ensure all the activities and functions of every department are being done accurately (Tagues et al., 2021).

According to Akula and Singh (2022), in Denmark and Norway, organisations and companies are working on the concept of C.S.R. to ensure the protectivity and strong relationship with the stakeholders (Metallo et al., 2021). Indeed, in the organisation, there is a great contribution of the stakeholders, in this regard the responsibility of the organisation to effectively manage all the things accordingly (Pratami et al., 2022; Zonghua et al., 2022). Companies in Malaysia are developing C.S.R. strategies with the support of independent board of governor members, since it is believed that with independent board members, the organisation's effectiveness would improve (Sharma, 2019).

### **3. Research methodology**

#### **3.1. Companies selection for data**

The current study examined the role of the efficacy of board independence on C.S.R. practices. For this purpose, listed companies from China are selected. In this way, the current study selected various Chinese companies from 2012 to 2017. The Chinese

**Table 1.** Selected companies for the current study.

Sr. No	Sector of company	Companies in the sample	Years considered
1	Companies related to health services	15	90
2	Companies related to educational services	28	168
3	Companies related to the Water Transportation	08	48
4	Companies related to tele communication	11	66
5	Companies related to real estate	18	108
6	Companies related to food	15	90
7	Companies related to electronics	14	84
8	Companies related to textile	25	150
9	Companies related to hotel services	21	126
10	Companies related to construction	10	60
11	Companies related to wholesale trade	23	138
12	Companies related to Automotive	04	24
13	Companies related to Fabricated Metal Products	01	06
14	Companies related to furniture industry General Merchandise	13	78
15	Companies related to Glass Products	05	30
16	Companies related to Plastics Products	02	18
17	Companies related to the Wood Products	05	30
18	Companies related to Leather Products	13	78
19	Companies related to Apparel product	16	96
20	Companies related to Oil and Gas Extraction	08	48
21	Companies related to Fishing	09	54
22	Companies related to Mining	02	12
22	Companies related to Agricultural Production	27	162
24	Companies related to Chemicals	05	30
25	Companies related to Industrial, Machinery	13	78
26	Companies related to Rubber industry	02	12
27	Companies related to Printing and Publishing	18	108
28	Companies related to Livestock	15	90
29	Companies related to Meat products	15	90
30	Companies related to Tobacco Products	06	36
31	Companies related to auto parts	09	54
32	Companies related to Trapping	03	18
33	Companies related to fertilisers	14	84
34	Companies related to Petroleum	07	42
Total		400	2400

Source: Adapted from N. B. J. Ahmad et al. (2017).

public limited companies are considered in this study (Gou et al., 2021). Thus, C.S.R. practices of Chinese public companies are examined and the role of the efficacy of board independence is considered to the C.S.R. While considering these companies, the availability of annual reports is preferred along with the C.S.R. report (Yan & Huang, 2021). To examine these companies, the availability of C.S.R. practices must be ensured in the annual reports of these companies. As this study used C.S.R. data from the annual reports. Most of the listed companies always generate a separate report on C.S.R. activities, however, few companies address the C.S.R. activities in the annual report. Furthermore, the companies also show the C.S.R. practices on their website. The companies selected in this study are given in Table 1. The sector of each company is reported in Table 1. As this study considered the data from 2012 to 2017, therefore, six annual reports of each company are collected (Alsoud et al., 2021; Marzal et al., 2021; Narváez et al., 2021; Schaefer et al., 2021).

### 3.2. Variable measures

To investigate the environmental disclosures through content analysis which is also supported by previous studies (Chan et al., 2014; Ibrahim & Samad, 2011). Content

**Table 2.** CSR reporting items for environment.

Sr. N.	CSR reporting items
1	Statements indicating that pollution from operations have been or will be reduced
2	Discussion on recycling efforts (such as recycled inputs/recycled waste)
3	Preventing waste
4	Disclosure on significant spills/environmental accidents
5	Hazardous waste disclosure
6	Fines/sanction for non-compliance
7	Design facilities that are harmonious with the environment/landscaping (such as contributions in terms of cash or art/sculptures to beautify the environment, restoring historical buildings and structures)
8	Impacts on biodiversity
9	Strategies/plans for managing impacts on biodiversity (such as wildlife conservation, protection of the environment, e.g., pest controls)
11	Environmental review and audit (such as reference to environmental review, scoping, audit, and assessment including independent attestation)
12	Conservation of energy in the conduct of business operations (using energy more efficiently during the manufacturing process)
13	Utilising waste materials for energy production'

Source: Adapted from Ahmad et al. (2017).

analysis is a method employed by several researchers to replicate as well as make effective inferences from data in their context which include both qualitative as well as quantitative approaches and altering information in different annual reports into related scores as recommended by Dias et al. (2021), Fathi and Kassem (2021), Leidenhag (2021), Munetsi and Brijlal (2021) and Pratami et al. (2022). Thus, the current study employed content analysis for environmental disclosures. Furthermore, with the help of previous studies, the checklist of C.S.R. reporting is constructed. The current study observed various C.S.R. practices of Chinese companies and developed a checklist. For this purpose, the current study adapted the checklist from Ahmad et al. (2017) which is based on three dimensions including; Environment, Community, and Workplace. The study carried out by Ahmad et al. (2017), considered four dimensions, however, the current study adapted this checklist and considered three dimensions. The C.S.R. reporting items for the environment are given in Table 2. The C.S.R. reporting items for the community are given in Table 3. The C.S.R. reporting items for the workplace are given in Table 4.

### 3.3. Board independence

Independence occurs when a board member has not been and is not presently employed by the business or its auditor and the member does not have business with the company, however, the member of the board. Board Independence is measured as the ratio of non-executive directors in a company on the board divided by total directors on the Board. Several control variables may affect C.S.R. activities. Therefore, this study used various control variables which include; board size, company size, directors' ownership, company age, liquidity, D.R., profitability. Therefore, C.S.R. reporting may affect by these control variables (Aray et al., 2021; El-Bassiouny & El-Bassiouny, 2019; Gulenko, 2018).

Board size number of directors on the board in each accounting year (Orozco et al., 2018). It is one of the important aspects of the business organisations which may affect the performance of the company. There is no specific number board size

**Table 3.** CSR reporting items for community.

Sr. N.	CSR reporting items
14	Supporting government/non-governmental organisation campaign (such as supporting national pride/government-sponsored campaigns)
15	Support for public health/volunteerism (such as blood donation, sponsoring public health or recreational projects)
16	Charitable donations and activities (such as donations of cash, products or employee services to support established community activities, events, organisations, education, and the arts)
17	Sponsoring educational programs/scholarship (such as sponsoring educational conferences, seminars or art exhibits, funding scholarship programs or activities)
18	Discussion on public policy involvement
19	Acquisition from local suppliers
20	Sponsoring sports project'

Source: Adapted from Ahmad et al. (2017).

**Table 4.** CSR reporting items for workplace.

Sr. N.	CSR reporting items
1	Employee profiles (such as number of employees in the company and/or at each branch/subsidiary, information on the qualifications and experience of employees recruited)
2	Employee appreciation (such as information on purchase scheme/pension program)
3	Discussion of significant benefit program provided (such as remuneration, providing staff accommodation or ownership schemes)
4	Employee training (such as through in-house training, establishing training centers)
5	Support to employee education (such as giving financial assistance to employees in educational institutions; continuing education courses)
6	Information on management-employee relationship/efforts to improve job satisfaction (such as providing information about communication with employees on management styles and management programs which may directly affect the employees)
7	Employee diversity (such as disclosing the percentage or number of minority and/or women employees in the workforce and/or in the various managerial levels)
8	Employee receiving regular reviews
9	Recreational activities/facilities
10	Establishment of a safety department/committee/policy
11	Provision of health care for employee
12	Compliance to health and safety standards and regulations'

Source: Adapted from Ahmad et al. (2017).

among the business organisations, however, it is based on the experienced members. The large and small ground influences the organisation. This study considered board size (BSIZE) as the natural logarithm of the total number of directors, following Rashid (2013). Previous studies highlighted that board size influences operations of the company (Farag et al., 2018) because, in large board size, more minds can make decisions better than small board size (Akpan et al., 2021; Khoma & Vdovychyn, 2021; Liu, 2021; Mohammad & Pan, 2021; Nilakantan, 2021).

Furthermore, the size of the company may also influence the company's activities. As highlighted by previous studies company size affects C.S.R. activities (Solikhah, 2016). A company with a large size may be involved in a greater number of activities due to better resource availability, produce more information based on the activities as well better able to bear the cost of such procedures. The current study used the natural logarithm of total assets as the proxy for company size (SIZE). This measure of company size is also taken by previous studies such as Rashid (2015) and Sartawi et al. (2014).

Nevertheless, director ownership is highlighted by several previous studies and investigated the important role in C.S.R. activities (Oh et al., 2011). It has a significant effect on willingness to monitor managers as well as to promote shareholders'

wealth. In the current study, director ownership (DIROWN) is stated as the ratio of total director shareholdings to the total number of shares. Company age is most important which influences C.S.R. activities of the company (Cahyani & Suryaningsih, 2016). In this study, company age (AGE) is measured by the number of years that it has been listed (Camargo & Favila, 2022; Kohar, 2022; Krustiyati et al., 2022; Van Hoa et al., 2022).

It is reported in previous studies, liquidity has an important effect on C.S.R. activities (Egginton & McBrayer, 2019). This study considered company liquidity (LIQ) as the current ratio which is also reported in previous studies (Jennifer Ho & Taylor, 2007; Rashid, 2013). Moreover, the Leverage/debt ratio (D.R.) is measured by the ratio of total liabilities to total assets of the company. It also has the potential to influence the company's C.S.R. practices (Cahyani & Suryaningsih, 2016). Additionally, profitability has a major effect on C.S.R. activities because these activities require financial resources. The companies having high profits could be more willing to involve in C.S.R. activities, however, the companies that have lower profits generally face the problem of financial resources. In the current study, profitability is proxied by return on assets (R.O.A.) which is also adopted by Ahmad et al. (2017). Finally, to examine the relationship, the current study constructed the following model;

$$\text{CSRI}_{i,t} = \alpha + \beta_1 \text{BIND}_{i,t} + \beta_2 \text{BSIZE}_{i,t} + \beta_3 \text{SIZE}_{i,t} + \beta_4 \text{DIROWN}_{i,t} \\ + \beta_5 \text{AGE}_{i,t} + \beta_6 \text{LIQ}_{i,t} + \beta_7 \text{DR}_{i,t} + \beta_8 \text{ROA}_{i,t} + \varepsilon_{i,t}$$

In this relationship  $\text{CSRI}_{i,t}$  refers to the index for the company at a given time with C.S.R. In this way,  $\beta_2 \text{BSIZE}_{i,t}$  refers to the size of the company related to the current numbers of directors. Furthermore,  $\beta_4 \text{DIROWN}_{i,t}$  refers to the director's ownership in the company in the considered time. Also,  $\beta_5 \text{AGE}_{i,t}$  refers to the assets accurized by the company.  $\beta_6 \text{LIQ}_{i,t}$  refers to the ratio of liquidity at the given time-frame.  $\beta_7 \text{DR}_{i,t}$  refers to the ratio of debts on the company at the considered time. Lastly,  $\beta_8 \text{ROA}_{i,t}$  refers to the profitability of the company at the given time (Lougheed, 2022; Markhaichuk & Panshin, 2022; Murnpho & Srathongkham, 2022).

Furthermore, the current study has examined normality, multicollinearity, heteroscedasticity, and endogeneity. The model is tested using the Residual Test/Histogram-Normality Test. The current study fulfilled the normality assumptions. To check the multicollinearity, the Variance Inflation Factor (V.I.F.) is considered. Results show that no value is above 10 which confirmed that multicollinearity is not a problem in this study. To check the heteroscedasticity, the Breusch-Pagan test is thus employed. Furthermore, endogeneity is also examined by the current study. The results designate that endogeneity is not a problem. Thus, ordinary least squares (O.L.S.) and Instrumental Variable regression is consistent (Doghan, 2022; Jia et al., 2022; Nevstad et al., 2022; Oladele & Nubong, 2022).

#### 4. Results

As result, the descriptive statics related to the variables and C.S.R. are identified. According to the results, the C.S.R. reporting level among PLC is 19.7% which

**Table 5.** Correlation matrix.

Sr. N		1	2	3	4	5	6	7	VIF
2	BIND	1.00							2.352
3	BFSIZE	0.389	1.00						1.851
4	SIZE	0.021	0.079	1.00					2.251
5	DIROWN	0.025	0.023	0.325	1.00				3.251
6	AGE	0.035	0.006	0.062	0.081	1.00			2.892
7	LIQ	0.009	0.02	0.05	0.025	0.331	1.00		1.252
8	DR	0.013	0.009	0.031	0.01	0.021	0.081	1.00	2.583
9	ROA	0.041	0.011	0.015	0.013	0.052	0.023	0.025	1.00

Source: Adapted from N. B. J. Ahmad et al. (2017).

**Table 6.** Relationship between board composition and CSR reporting.

	Dependent variable	
	Panel A (Before controlling for industry)	Panel B (After controlling For industry)
	CSRI	CSRI
Intercept	-0.521 (-17.405)***	-0.511 (-15.216)***
BIND	0.029 (1.521)*	0.015 (1.201)
BFSIZE	0.039 (3.39)***	0.03 (3.111)**
SIZE	0.023 (9.051)***	0.034 (11.025)***
DIROWN	-0.051 (-2.052)**	-0.038 (-1.71)*
AGE	0.019 (3.521)***	0.024 (4.391)***
LIQ	-0.001 (-1.159)	-0.000 (-0.65)
DR	0.001 (0.101)	0.004 (0.7841)
ROA	0.040 (5.25)***	0.035 (4.217)***
F statistic	112.352	33.153
R <sup>2</sup> Adjusted	0.291	0.395

The t tests are presented in the parentheses \* $p < 0.10$ ; \*\* $p < 0.010$ ; \*\*\* $p < 0.001$ .

Board size (BFSIZE), company size (SUZE), directors' ownership (DIROWN), company age (AGE), liquidity (LIQ), debt ratio (DR), profitability (ROA).

Source: Adapted from N. B. J. Ahmad et al. (2017).

demonstrates no doubt, that Chinese organisations are working on C.S.R., but there is still room for improvement. Furthermore, according to the results, it is also observed that there is still a lack of transparency in the Chinese organisations related to C.S.R. Importantly, if the board members are not independents, they must be bound to make the right decisions for the organisations for the prosperity of the organisation in a productive way. Moreover, the distinction between the minimum and maximum shareholder is greater in the Chinese organisations according to the results (Tables 5 and 6).

According to the R square value, there is a 29.1% variation in C.S.R. reporting by the independent variables. Based on these results, it is observed that when the board members of any organisation are independents, then it would be useful and effective for them to make sure their decisions are according to the formulated policies of C.S.R. Indeed, according to the results, there is a significant and positive relationship

between the variables used in this study to identify the relationship of C.S.R. in Chinese organisations. Also, according to the findings, it is noted that if there is the representation of the owners in the organisation, then there would be the effect on the C.S.R. implications in the organisation to a greater extent. If the owners are involved in the decision-making, then the worth of the decision would not be similar as compared to the decisions made by the independent members of the board. Significantly, the relationship between different variables is according to the expected results and objective of the study.

## 5. Discussion and conclusions

In this study, it is identified that there is a significant relationship between the efficacy of independent boards and C.S.R. in the companies of China. No doubt, different variables are affecting the role of C.S.R., but in this regard, it is understood that there is a significant role of board independence, because, based on this board independence, the organisations are working to get prosperity worldwide (Nave & Ferreira, 2019). It is also understood that if the members of the board are not working effectively for implementations of the strategies of C.S.R.s, then it would be not effective to get the things done accordingly, according to the requirements of the target market. However, according to Wijaya et al. (2022), if the members of the executive are provided with the opportunities to work in a suitable atmosphere with integrity and make things right, then it would be effective to go with the approach of C.S.R. for effective management and reputation of the organisation in the target market. Moreover, it is also a fact that the selection of board independent individuals is always based on their non-personal relation with the organisations (Tarighi et al., 2022). In this regard, the hope of independent and far better performance is expected with these members of the boards.

On the one hand, with the help of participating in meeting on a routine basis, these independent members are always informed with different strategies of the companies for the effective management, and efficacy of working accordingly. However, if they observe any kind of problem in management, or against the set standard of C.S.R., they develop the strategies again and implement them with the help of concerned authorities for getting better results productively (García-Sánchez & García-Sánchez, 2020). On the other hand, these family own companies by the Chinese people are hurdles in the way of C.S.R.s, because it is understood that if the management is working well, but not following the guidelines of sustainability for C.S.R. then the performance of the organisation would not provide appropriate results at the given time (Tarighi et al., 2022). Furthermore, the study of Jang et al. (2022), it is critical to understand that if the members of the organisations are not working for sustainability and productivity, then in results, the performance of the organisations would result negatively, and the monetary benefits would be for the people who are the members of the board and also the shareholder in the organisations (Efimova et al., 2021).

In the end, this study demonstrates that the board of members must be efficient in their work and they must be capable to perform their tasks. There are organisations

in which the independent board members are in numbers, but they are not directly influencing the activities because of their incapability (Flammer, 2015). In this way, the members are not important, but the influencing and capable members are important for the development of the strategies in an effective way for the better performance of the organisation (Jang et al., 2022; Tarighi et al., 2022). However, it is also important to consider that this study is purely based in the context of China and the companies of China are differently managed by the companies of the rest of the world according to culture and management practices. Therefore, the conclusions of this study must not be accepted as the conclusion, in the rest of the world, but these must be considered in the context of China. Similarly, the other variables discussed in the section of results of the study must be considered in the context of China to ensure productivity with prosperity and integrity to get a better advantage for sustainability and utilising C.S.R.

## **6. Theoretical and practical implications of study**

This study has significant implications that are important both theoretically and practically. On the one hand, the study provides theoretical implications that are important to consider when it comes to the C.S.R. of Chinese organisations. This study demonstrates that there is a significant relationship between board independence and C.S.R. It is not easy to say that no study earlier has considered the role of board independence in C.S.R. concerning the Chinese organisations. In this regard, this study provides a detailed analysis and insight into the understanding of the relationship between C.S.R. and the executive members who are formulating and implementing these C.S.R. objectives. This study highlights that to achieve the goal of C.S.R., the organisation in China should consider this study as the basic and theoretical information to understand the relationship between different factors that are effective the C.S.R. of the company from the perspective of board independent. If the managers of the Chinese organisations considered the importance of these significant factors that are influencing and contributing a lot in the board independence and C.S.R. then it would be effective for the organisations to develop strategies according to the recommendation of the studies with proper analysis and detailed literature.

On the other hand, the study has significant practical implications that are important to consider when it comes to the management of the organisation in China. To begin with, the study highlights that the organisation and companies in China should consider that there is an important role of an independent board for the priority and integrity of the organisation. Secondly, this study highlights that if the management of the Chinese organisation is not getting personal benefit from the organisations and it would be effective for the management to implement strong strategies related to C.S.R. and get better results in the target market. Thirdly, the study points out that the companies in China are managed by the family business and there is no concept of an independent board in these companies, as result, it would be useless and ineffective to achieve the goals of C.S.R.s for these companies. In this way, the organisation in China should work effectively to integrated the management by addressing the issue of independence to ensure that the member of the elective has no personal

loss or gain with the company. Further, it would be effective for the organisations to formulate and implement the strategies in an effective way for getting better results for the longer term. In this way, based on an independent board the goals of C.S.R. in China would be achieved and the reputation and performance of the organisations would be effective for getting greater benefit in the target market.

## 7. Future directions

This study is purely based on the role of the efficacy of independent boards on C.S.R. in the context of the Chinese market and companies. However, during the review of literature and understanding, it has resulted that multiple other factors are also in influencing the C.S.R. of the Chinese companies. In this regard, the future researcher should concentrate and identify the role of ethical standards for performance economic policy and labor productivity to understand C.S.R. in the companies of China. In this way, it would be a greater contribution to literature and significantly the further organisation would consider those rational studies and developed further strategies for achieving the goals of C.S.R.

## Disclosure statement

No potential conflict of interest was reported by the author.

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