

Content Analysis of Sustainability Reports by Automotive Firms: Substantive Differences Shaped by Institutional Environments in Japan and China

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Content Analysis of Sustainability Reports by Automotive Firms: Substantive Differences Shaped by Institutional Environments in Japan and China

自動車企業によるサステナビリティ報告書の内容分析：

日本と中国の制度環境が生み出す実質的差異

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1 . Introduction

Sustainability reporting has emerged as a key disclosure practice in modern corporate governance, alongside financial reporting. The growth of Environmental, Social, and Governance (ESG) investment, coupled with the development of coordinated global climate policies, has intensified pressure on firms to disclose non-financial information (Christensen et al., 2021). A recent KPMG survey reveals that 96% of the world's 250 largest companies now issue sustainability reports (KPMG, 2024). Although firms voluntarily adopt global standards such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and International Sustainability Standards Board (ISSB) to improve comparability, significant cross-national differences in report content persist (Chen & Bouvain, 2009). Previous studies demonstrate that institutional differences, such as regulatory frameworks, governance models, and cultural norms, continue to shape disclosure practices differently across countries (Brammer et al., 2012; Campbell, 2007; Matten & Moon, 2008). Formal convergence thus coexists with substantial diversity, raising important questions about how institutional environments influence corporate sustainability reporting.

Japan and China, two major Asian economies, offer a striking contrast despite deep economic integration. Japan relies on flexible, voluntary frameworks guided by corporate culture and social trust for corporate social responsibility (CSR) (Fukukawa & Moon, 2004). By contrast, China adopts mandatory, government-led approaches, with regulatory frameworks shaping practices (Liu et al., 2024). These contrasting institutional contexts make the automotive industry an ideal research setting. Firms in both countries face similar international pressures, including shared value chains, common technological demands, and cross-border investor expectations, while operating under distinct national institutions. This design isolates institutional effects from industry-specific factors. Furthermore, this industry holds global significance: Japan and China account for 42% of global

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automobile production (Japan Automobile Manufacturers Association, 2025; National Bureau of Statistics of China, 2025). Both countries also face intense pressure to improve sustainability through emissions reduction, labor practices, and supply chain management.

Despite growing research on sustainability reporting, three critical gaps remain. First, most studies examine convergence or divergence in isolation, without exploring their coexistence within specific industries. Ervits (2021) demonstrates this coexistence through a China–West comparison using multi-industry data from 2015, yet the driving mechanisms and their temporal stability remain unclear. Second, research focuses primarily on comparing Western economies or cross-civilizational cases, underrepresenting intra-Asian cross-country analysis. Institutional differences within Asia thus warrant further exploration regarding sustainability disclosure. Third, longitudinal industry-specific studies remain scarce, limiting insights into how institutional environments shape disclosure practices over time.

This study addresses two primary objectives: identifying differences in the substantive characteristics of sustainability reporting between Japanese and Chinese automotive firms and clarifying the underlying institutional mechanisms. To achieve these objectives, the study examines three key aspects. First, it conducts content analysis of sustainability reports from 2018 to 2023 to identify disclosure patterns across the seven core subjects of ISO 26000. Second, it examines areas of persistent disparities despite global convergence pressures. Third, it analyzes how institutional isomorphism mechanisms (coercive, normative, and mimetic; DiMaggio & Powell, 1983) influence country-specific disclosure patterns. Following a broad conceptualization of CSR as voluntary activities extending beyond legal, regulatory, and contractual obligations (McWilliams & Siegel, 2001; Kitzmuller & Shimshack, 2012)—consistent with interchangeable academic and practitioner usage of “CSR,” “sustainability,” and “ESG” (Christensen et al., 2021)—this study employed a mixed-methods approach: quantitative analysis identifies thematic patterns and characteristics in sustainability reporting by Japanese and Chinese automotive firms; qualitative analysis then builds on these findings to investigate persistent substantive differences between the two countries.

Our analysis yields three contributions. First, it demonstrates how institutional isomorphism operates differently across national contexts. Second, it provides longitudinal evidence from an under-explored region. Third, it elucidates mechanisms linking institutional environments to disclosure practices through an integration of ISO 26000 and Wood’s (1991) model.

The remainder of the paper proceeds as follows: Section 2 reviews institutional theory and prior research, Section 3 presents the analytical framework and methodology, Section 4 analyzes results and institutional drivers, and Section 5 concludes with implications and future research directions.

2. Literature Review

Research on CSR spans the world, with numerous studies examining its distinct aspects. This section reviews institutional theory as the conceptual foundation, explores convergence and diversity in CSR reporting, and identifies gaps in automotive industry research.

2.1 Institutional Theory Framework

Institutional theory provides an analytical foundation for understanding how regulative, normative, and cultural-cognitive elements shape organizational behavior (Scott, 2008). Organizations homogenize through isomorphic pressures from institutional environments, a mechanism widely applied in cross-national CSR comparisons (DiMaggio & Powell, 1983; Ervits, 2021). Over the past two decades, scholars have identified institutional isomorphism as explaining CSR's global diffusion from Anglo-American market capitalism (Brammer et al., 2012; Visser & Tolhurst, 2010). Institutional theory has since gained prominence in accounting research (Dillard et al., 2004).

DiMaggio and Powell (1983) outline three isomorphic mechanisms. Coercive isomorphism arises from laws, government mandates, and regulatory enforcement, including pressure from international capital markets, politicians, and legitimacy needs. Normative isomorphism emerges from professional education and credentialing systems, international accounting bodies such as the International Federation of Accountants, and industry best practices. Mimetic isomorphism occurs through learning by imitating successful firms amid uncertainty: new market entrants follow pioneering firms, and others copy industry leaders.

For CSR reporting, decoupling—where formal compliance diverges from substantive practice (Meyer & Rowan, 1977)—holds particular significance. Recent studies affirm institutional theory's effectiveness in explaining cross-national CSR differences: Chen and Bouvain (2009) showed country-specific contexts overriding global standards across four nations, while Ervits (2021) identified “formal convergence yet substantive divergence” in Chinese versus Western multinationals' CSR reporting. This framework thus enables a systematic analysis of how institutional environments, rather than industry-level factors, drive material divergence in sustainability reporting between Japanese and Chinese automotive firms operating under similar global pressures.

2.2 Global Convergence Versus Institutional Diversity

Globalization has driven the convergence of CSR reporting through international frameworks such as the GRI, the UN Global Compact, and ISO standards. DiMaggio and Powell's (1983) institutional isomorphism theory posits that organizations imitate their peers to gain legitimacy, fostering convergent practices (Fortanier et al., 2011; Chauvey et al., 2015). Fortanier et al. (2011)

demonstrated that global standards diminish the country-of-origin effect, which Waddock (2008, p. 87) termed “new institutional infrastructure.” Normative pressures further drive convergence (Basu & Palazzo, 2008; Russo-Spena et al., 2018; Cuervo-Cazurra, 2012). However, Pisani et al. (2017) caution that such convergence remains formal rather than substantive.

Despite these forces, domestic institutions continue to shape CSR practices. Gallego-Álvarez and Quina-Custodio (2017) and Young and Marais (2012) found that economic systems influence reporting even after GRI adoption. Ali et al. (2017) showed that domestic stakeholders drive disclosure in developed countries, whereas external stakeholders dominate in developing countries. Dhaliwal et al. (2012) demonstrated that institutional variations affect information usefulness. Ervits (2021), Hahn and Kühnen (2013), and Ali et al. (2017) theorized that formal homogenization coexists with substantive differentiation.

Asian contexts illustrate this institutional diversity. China exemplifies state-driven CSR (Mbanyele, 2022; Marquis & Qian, 2014; Liu et al., 2024), while multiple institutional logics shape sustainability reporting in Pakistan (Mahmood & Uddin, 2021). However, research remains predominantly Western-focused (Patten & Shin, 2019; Tilt, 2016, 2018), leaving few Japan-China automotive comparisons (Szász et al., 2021). Institutional mechanisms in Asia’s largest markets thus warrant further scrutiny.

2.3 Institutional Features of CSR Reporting in Japan and China

Japan’s CSR reporting reflects implicit, culture-rooted institutions rather than coercion (Matten & Moon, 2008). Disclosure remains voluntary, guided by managerial discretion and minimal legal enforcement (Ono, 2022). Fukukawa and Moon (2004) characterize this as implicit CSR embedded in customs and social expectations rather than codified rules. The Japanese keiretsu system historically integrated lifelong employment, employee benefits, social services, and healthcare into business operations (Matten & Moon, 2008). Firms converge through industry norms and societal expectations (Onishi & Yokota, 2023), adapting GRI to local contexts (Mahmud, 2021) and mimicking leaders for legitimacy (Wokutch, 1990).

By contrast, China’s CSR reporting exhibits strong coercive governmental and regulatory pressures (Zhou et al., 2019; Oh & Choi, 2008; Chen & Bouvain, 2009; Ervits, 2021; Duan et al., 2025). However, compliance often proves formalistic with persistent quality concerns despite growing report volumes (Wu & Pupovac, 2019; Du, 2018; Shen et al., 2020; Liu & Anbumozhi, 2009; Zhao & Patten, 2016). Firms engage in “documentary compliance” amid institutional complexity and decoupling. State-owned enterprises and large corporations, navigating conflicting pressures from central and local governments, exhibit decoupling behavior, producing reports rapidly but with lower substantive quality (Luo et al., 2017). External institutional demands outpace internal managerial commitment, positioning CSR as a tool for political legitimacy (Oh & Choi, 2008; Li et al., 2019). Firms

thus respond dually—substantive disclosure abroad and formalized reporting domestically—through normative and mimetic isomorphism (Moon & Shen, 2010; Oh & Choi, 2008; Cheng et al., 2022).

The contrast is clear: China exhibits formal compliance under coercion, whereas Japan fosters substantive, culturally embedded engagement under weak regulation. Prior studies emphasize disclosure presence over content and depth across different institutional contexts. Multi-industry comparisons confound institutional effects with sectoral variations, but the automotive industry isolates them. Firms in both countries encounter similar global pressures, such as emissions standards, supply chain requirements, and investor expectations, while operating under distinct institutional environments. This single-industry focus controls sector-specific factors, enabling clearer identification of how institutional mechanisms shape disclosure depth and content. These country-specific features challenge the assumption of global standards leading to substantive homogenization.

2.4 Research Gaps in Automotive Industry CSR

Japan and China account for 42% of global automobile production, and the sector contributes 5–8% to their national gross domestic product (Japan Automobile Manufacturers Association, 2025; National Bureau of Statistics of China, 2025). Furthermore, the automotive industry's centrality to climate-change mitigation (Orsato & Wells, 2007; Sukitsch et al., 2015) intensifies CSR scrutiny. Governance challenges highlight the urgency: Volkswagen's "Dieselgate" (Marino et al., 2024), Japan's certification frauds at Hino Motors (2022), Daihatsu (2023), and Toyota (2024), and China's BYD recall of over 115,000 vehicles (Euronews, 2025¹). These cases demonstrate a persistent discrepancy between stated commitments and actual practices.

Pressures related to environmental sustainability, labor practices, and supply chain transparency further necessitate automotive-specific CSR research. Same-industry firms often exhibit similar behavioral patterns (Russo-Spena et al., 2018), implying that a focused analysis may yield deeper insights. Automotive CSR practices vary with regional regulations, consumer expectations, and market competition (Khan et al., 2016), underscoring the need for industry-specific CSR standards (Christensen et al., 2021).

A review of 32 studies (2006–2024) from Google Scholar, Web of Science, and JSTOR uncovers critical gaps. Europe dominates geographically (43.8%, $n=14$), while China-focused (12.5%, $n=4$) and Japan-focused (9.4%, $n=3$) work remains scarce, with no Japan–China comparisons. Temporally, most studies (68.8%, $n=22$) examine single periods only, lacking longitudinal scope. Methodologically, content analysis appears in only 18.8% ($n=6$) of studies, inadequately assessing disclosure quality.

1) Euronews, "China's BYD makes largest recall of 115,000 cars over design issues," October 17, 2025, <https://www.euronews.com/business/2025/10/17/chinas-byd-makes-largest-recall-of-115000-cars-over-design-issues>.

From a disciplinary perspective, no studies feature in accounting journals, reflecting the absence of accounting perspectives. This study addresses these gaps through a six-year (2018–2023) longitudinal content analysis of Japanese and Chinese automotive sustainability, applying institutional theory to clarify how contrasting environments shape reporting characteristics and differences.

3. Research Method

This study employs comparative content analysis to examine how institutional environments influence sustainability reporting by Japanese and Chinese automotive firms. The analytical framework builds upon and extends Ervits' (2021) approach.

3.1 Conceptual Framework

Prior research has used content analysis to examine cross-national differences in CSR reporting. Ervits (2021) analyzed sustainability reports from Chinese and Western automotive firms through a framework combining four thematic categories (social, environmental, ethics, stakeholders) with Wood's (1991) three-dimensional model, revealing patterns of formal homogenization and substantive divergence between Chinese firms and Western multinationals. Scholars have also extensively adopted ISO 26000 as an analytical framework in CSR research (Lipunga, 2015; Sethi et al., 2017; Toppinen et al., 2015), providing a comprehensive and standardized classification system for analyzing CSR disclosure.

This study extends Ervits' (2021) approach in three key ways. First, it shifts the comparison from China–West to Japan–China, focusing on distinct Asian institutional contexts rather than typical developed–developing country divides. Second, it integrates the seven core subjects of ISO 26000 with Wood's (1991) corporate social performance (CSP) model, enabling more detailed analysis of disclosure patterns across specific CSR domains. Third, it applies this framework to a six-year longitudinal dataset (2018–2023)²⁾, capturing temporal dynamics and recent developments in sustainability reporting practices. The following subsections detail these theoretical components and their integration.

3.1.1 Seven Core ISO 26000 Subjects

ISO 26000, published by the International Organization for Standardization in 2010, provides guidance on social responsibility. This standard has gained global relevance amid the Sustainable Development Goals and the rising demands for compliance and accountability. This study adopts the seven core subjects defined in ISO 26000 Guidance on Social Responsibility as a framework for

2) Data covers 2018–2023 reports, yielding six annual observations despite partial-year inclusion.

classifying disclosure themes.

The standard identifies seven interrelated domains that together facilitate a comprehensive understanding of CSR. The first domain, organizational governance, emphasizes integrating CSR into core strategy through effective decision-making structures and accountability mechanisms. The second, human rights, calls for respect for fundamental rights through due diligence and the elimination of discrimination in all forms. The third domain, labor practices, ensures fair and safe working conditions, social dialogue, and occupational health and safety. The fourth, environment, addresses environmental impacts through pollution prevention, sustainable resource use, and climate-change mitigation and adaptation. The fifth domain, fair operating practices, encourages ethical behavior in interactions with other organizations, anti-corruption, fair competition, and social responsibility throughout the value chain. The sixth, consumer issues, protects consumer rights by ensuring product safety, transparent marketing, accurate information, and sustainable consumption. Finally, the seventh domain, community involvement and development, advances local social and economic progress through community engagement, employment creation, skills development, and social investment.

These seven subjects constitute an integrated framework for structuring CSR. Mutually reinforcing, they collectively guide organizations in embedding social responsibility across strategies, operations, and stakeholder relationships (ISO, 2010). This study examines sustainability report content from Japanese and Chinese automotive firms, with the seven subjects providing the thematic structure. Thematic classification primarily reveals the issues that are addressed, without assessing how firms address them or their commitment depth. Integration with Wood's CSP model addresses this limitation.

3.1.2 Wood's (1991) CSP Model

Wood (1991) defines CSP as "a business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships" (p. 693). This framework unifies motivational foundations, responsiveness mechanisms, and tangible results, overcoming earlier separations of responsibility and responsiveness. The CSP framework thus comprises three key components—principles of social responsibility, processes of social responsiveness, and outcomes of corporate behavior (see Table1).

The principles represent the motivational drivers of corporate behavior, articulated at three distinct levels. At the institutional level, legitimacy applies to all corporations as social institutions. At the organizational level, public responsibility links firm activities to broader societal expectations. At the individual level, managerial discretion highlights managers' ethical responsibilities as moral actors making decisions for the firm (Wood, 1991, p. 696). Together, these principles explain why

Table 1: Wood's CSP model (1991)

(1) Principles of Social Responsibility

- **Institutional level:** Corporations maintain legitimacy as social institutions.
- **Organizational level:** Corporations address social issues within their spheres of influence.
- **Individual level:** Managers exercise discretionary responsibility as moral actors.

(2) Processes of Social Responsiveness

- **Environmental assessment:** Firms identify and interpret societal expectations and demands.
- **Stakeholder management:** Firms build and maintain stakeholder relationships.
- **Issues management:** Firms develop strategies for emerging social problems.

(3) Outcomes of Corporate Behavior

- **Social programs:** Specific CSR initiatives and activities.
- **Social policies:** Corporate policies on social responsibility.
- **Social impacts:** Actual effects of corporate activities on society.

Source: Created by the author

corporations pursue socially responsible behavior and how values and ethics are embedded within organizational governance.

Processes of corporate social responsiveness comprise three dimensions: environmental assessment, stakeholder management, and issues management (Wood, 1991, pp. 704-706). These processes describe how organizations identify, interpret, and respond to social demands. For instance, CSR reporting functions as a stakeholder management tool, demonstrating how firms communicate and address environmental and societal concerns. Similarly, employee training programs and codes of ethics adoption exemplify organizational efforts to institutionalize responsiveness. By contrast, the outcomes capture the tangible results of these efforts: social impacts, social programs, and social policies (Wood, 1991, pp. 708-711). As the only directly observable dimension, outcomes translate corporate intentions into measurable actions such as job creation, environmental pollution reduction, or community investment.

Wood's model excels in analytical clarity and cross-company and cross-national comparability. For instance, Maignan and Ralston (2002) used the CSP framework to compare U.S. and European CSR practices, while Lattemann et al. (2009) applied it to examine CSR reports and corporate websites, focusing on motivations, processes, and stakeholder engagement. Wood (1991) notes that "outcomes" alone reflect actual corporate performance, as "principles" and "processes" are harder to observe and

assess (p. 711). Nonetheless, sustainability reports often include corporate philosophies, ethical statements, and CEO messages, thereby revealing institutional, organizational, and individual value orientations. Thus, sustainability reports not only document CSR activities but also reflect corporate intent and ethical rationale, rendering them a valuable medium for assessing social performance depth and authenticity.

3.1.3 Integration of ISO 26000 and Wood's CSP Model

This study integrates the seven core subjects of ISO 26000 with Wood's (1991) CSP model to create a comprehensive analytical framework. This integration offers two major analytical advantages. First, the finer-grained categorization enables selective disclosure pattern identification, with firms emphasizing certain subjects while underreporting others within the same broad category. Second, the ISO 26000 framework corresponds to internationally recognized reporting standards, thereby enhancing comparability with corporate disclosure practices and the external validity of findings.

Table 2 illustrates the integration structure. Content analysis of reports spans Wood's three dimensions across each ISO 26000 subject (governance, human rights, labor practices, environment, fair operating practices, consumer issues, and community involvement). Principles discussed include institutional legitimacy, public responsibility, and managerial discretion. Processes encompass environmental assessment, stakeholder management, and issues management. Outcomes cover social impacts, programs, and policies.

This framework enables multi-level analysis. Thematically, it identifies emphasized subjects by country. Dimensionally, it distinguishes principles, processes, and outcomes. Cross-dimensionally, it detects decoupling—misalignments between commitments and evidence (Meyer & Rowan, 1977; Ervits, 2021).

3.2 Analysis Method

Content analysis is employed to examine the sustainability reporting practices of Japanese and Chinese automotive firms. The sample comprises 20 listed firms (9 Japanese and 11 Chinese) from the Osiris database that published English-language sustainability reports from 2018 to 2023. Of the 32 firms initially identified, 12 Chinese firms were excluded because of incomplete reporting. The final sample comprised 99 reports—54 from Japan and 45 from China—encompassing sustainability, CSR, environmental, annual, and integrated reports.

Following Ervits (2021), a mixed-method approach combining quantitative and qualitative content analysis was applied to enhance measurement precision and interpretive depth. Drawing on Bryman's (2012) triangulation concept, this integration enhances validity through diverse data sources and analytical techniques. The application of such mixed designs in CSR reporting research remains relatively limited. Previous studies such as Einwiller et al. (2016), Fortanier et al. (2011),

Table 2: Coding scheme—ISO 26000 seven core subjects× Wood's (1991) three CSP dimensions

Themes	CSR principles	Processes of responsiveness	Outcomes of corporate behavior
Governance	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies
Human rights	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies
Labour practices	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies
Environment	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies
Fair operating practices	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies
Consumer issues	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies
Community and society development issues	Social legitimacy	Environmental assessment	Social impacts
	Public responsibility	Stakeholder management	Social programs
	Managerial discretion	Issues management	Social policies

Source: Author's compilation based on Wood (1991) and Ervits (2021, p.10).

Note: This framework extends Ervits' (2021) four CSR thematic categories (social, environmental, ethics, and stakeholders) to the seven core subjects of ISO 26000 for greater analytical precision.

Gallego-Álvarez and Quina-Custodio (2017), and Kolk and Pinkse (2010) primarily employed quantitative methods, whereas Jamali and Mirshak (2007) and Russo-Spena et al. (2018) adopted qualitative approaches. Furthermore, De Villiers and Dimes (2021) emphasized the interpretive value of qualitative methods in corporate governance research, while Dyduch (2018) noted that the methodological divide between quantitative and qualitative studies has hindered cross-comparability. The mixed-method framework—combining quantitative indicators with context-sensitive qualitative analysis—used in this study bridges this gap, providing a comprehensive and balanced understanding of CSR reporting practices in a cross-country comparative context.

4. Results

4.1 Quantitative Analysis

Quantitative analysis identifies the frequency and relative emphasis of CSR themes across firms and reporting categories, following a five-step process. First, keywords were developed based on the seven core subjects of ISO 26000 (see Table 3). Second, keywords were extracted from each report

using NVivo software. Third, word frequency counts were calculated to measure the occurrence of each keyword within individual reports. Fourth, the relative percentage frequency of the seven CSR subjects was compared between Japanese and Chinese firms. Finally, independent t-tests were conducted to determine whether statistically significant differences existed between the two groups.

Table 4 summarizes results, revealing significant numerical disparities between the two nations in governance, human rights, labor practices, and fair operating practices. Specifically, Japanese firms reported higher governance (Japan=22; China=11) and human rights (Japan=12; China=7) frequencies, whereas Chinese firms emphasized labor practices (China=33; Japan=24) and fair operating practices (China=10; Japan=1). The findings indicate that Japanese reports focus on internal governance and ethical responsibilities, whereas Chinese reports prioritize operational and workforce-related aspects of CSR disclosure. Environment and community participation showed marginal differences between the two nations, suggesting methodological convergence, likely driven by global standards such as the GRI and SASB, which foster disclosure harmonization. In the community involvement domain, frequencies were almost identical (Japan=22; China=21), reflecting consistent social contribution emphasis. By contrast, consumer issues ranked lowest in both countries, implying lower priority within automotive CSR themes. These findings suggest that Japanese firms prioritize corporate governance and human rights, whereas Chinese firms emphasize labor and fair operating practices.

Furthermore, firm-level t-tests (Japan, $n=9$; China, $n=11$) and Cohen's d effect sizes were calculated to test for statistically significant differences between groups. Although multi-year data from the same firms may involve temporal dependence, firms were treated as the independent unit of analysis. Table 5 summarizes the results.

Table 3: Data analysis codes

Organizational governance
Governance
Human rights
Civil rights; complicity; cultural rights; discrimination; due diligence; economic rights; grievance; human rights; political rights; rights at work; social rights; vulnerable groups
labor practices
Conditions of work; employment; employment relationships; health at work; human development; social protection; training; work conditions; work safety; labor conditions; labor relationships; safe labor; safe workplace; safety at work; social dialogue
Environment
Biodiversity; biodiversity protection; climate adaptation; climate change; environmental protection; natural habitats; pollution; protection of biodiversity; protection of environment; protection of natural habitats; resource use; restoration of natural habitats
Fair operating practices
Anti-corruption; fair competition; fair operating practices; promoting social responsibility; property rights; responsible political involvement; responsible value chain; social responsibility
Consumer issues
Awareness; complaint management; consumer complaints; consumer data protection; consumer dispute resolution; consumer education; consumer health; consumer issues; consumer privacy; consumer protection; consumer safety; consumer service; consumer support; essential services; factual information; fair contractual practices; fair marketing; protecting consumers; sustainable consumption; unbiased information
Community and society development issues
Community involvement; culture; education; employment creation; health; income creation; skills development; social investment; technology access; technology development; wealth; wealth creation

Source: Adapted from Russo-Spena et al. (2018, p. 568).

Table 4. Differences in sustainability reporting between Chinese and Japanese Firms (quantitative analysis based on the seven core subjects of ISO 26000)

	CSR report year	Company name	CSR theme categories(%)						
			Governance	Human rights	Labor practices	Environment	Fair operating practices	Consumer issues	Community and society development issues
Japanese companies	2018	TOYOTA	26	13	14	8	1	8	29
	2019		27	13	17	10	1	8	24
	2020		19	18	21	0	1	5	36
	2021		21	15	18	8	1	5	32
	2022		24	16	16	13	0	5	25
	2023	23	16	17	11	1	6	26	
	2018	NISSAN	24	14	14	19	2	7	19
	2019		26	16	10	20	1	6	21
	2020		42	14	10	13	1	4	16
	2021		40	14	9	13	1	3	20
	2022		35	20	7	14	1	3	20
	2023	30	26	9	11	1	3	20	
	2018	HONDA	40	5	18	12	1	4	20
	2019		42	5	17	10	1	4	21
	2020		24	5	20	13	1	6	30
	2021		28	7	18	13	2	6	28
	2022		29	11	17	12	1	6	23
	2023	34	10	14	12	1	6	23	
	2018	ISUZU	12	6	0	11	3	16	52
	2019		14	3	40	6	2	7	28
	2020		11	2	43	17	1	5	20
	2021		26	5	35	12	1	4	17
	2022		14	16	30	18	1	5	16
	2023	21	17	26	17	1	4	13	
	2018	MAZDA	6	15	31	8	2	11	28
	2019		5	14	31	10	2	10	29
	2020		5	13	33	9	1	10	29
	2021		5	12	33	9	2	8	30
	2022		2	13	32	14	3	6	29
	2023	2	19	28	13	3	6	28	
	2018	MITSUBISHI	26	8	36	12	1	3	14
	2019		31	11	42	14	1	6	14
	2020		26	8	33	13	1	5	14
	2021		25	9	32	15	1	4	14
	2022		23	13	30	14	1	5	14
	2023	22	15	29	14	1	4	14	
	2018	SUBARU	8	9	29	15	6	6	27
	2019		7	7	32	16	5	6	27
	2020		8	11	28	21	2	5	25
	2021		19	10	25	18	1	3	23
2022	28		13	24	18	1	3	12	
2023	25	16	25	19	1	5	10		
2018	SUZUKI	15	18	28	22	1	5	12	
2019		28	5	24	14	0	4	25	
2020		28	5	25	14	0	6	22	
2021		25	5	24	13	0	5	28	
2022		23	8	25	14	0	4	26	
2023	17	10	23	16	0	3	30		
2018	NISSAN SHATAI								
2019									
2020			47	38	4	0	0	11	
2021			4	4	1	0	0	1	
2022									
2023			22	45	7	0	1	25	
Average			22	12	24	13	1	5	22

Table 4.

	CSR report year	Company name	CSR theme categories(%)					Consumer issues	Community and society development issues
			Governance	Human rights	Labor practices	Environment	Fair operating practices		
Chinese companies	2018	BYD	3	4	28	22	14	3	25
	2019		6	2	24	12	20	4	33
	2020		4	2	27	9	30	5	24
	2021		5	0	26	14	22	5	27
	2022		9	2	24	13	17	5	31
	2023		6	3	34	14	16	6	22
	2018	DF	22	1	24	25	5	4	19
	2019		23	0	26	21	5	6	19
	2020		25	1	23	21	7	4	19
	2021		24	2	23	23	4	6	19
	2022		26	1	25	24	3	3	18
	2023		25	1	33	15	7	3	17
	2018	GEELY	8	7	32	7	20	1	25
	2019		8	5	33	7	20	1	26
	2020		16	6	33	10	7	2	27
	2021		17	6	28	15	5	4	25
	2022		21	15	19	17	4	2	22
	2023		12	10	35	12	3	4	23
	2018	QINGLING MOTORS	9	11	31	23	6	3	17
	2019		8	11	32	23	6	3	17
	2020		8	12	30	24	6	3	16
	2021		7	9	36	20	6	4	18
	2022		7	8	36	17	8	4	20
	2023		5	7	40	19	5	5	19
	2018	GAC	22	6	24	10	10	2	26
	2019		20	6	27	11	11	2	22
	2020		16	5	33	12	8	3	24
	2021		26	4	22	23	8	0	17
	2022		15	5	32	16	11	1	20
	2023								
	2020	BAIC	3	18	45	13	5	2	14
	2021		4	17	40	10	6	4	19
	2022		3	15	40	14	6	4	16
	2023		4	16	42	12	7	4	15
	2021	GWM	5	15	47	10	3	0	19
	2022		6	17	48	10	5	0	15
	2023		7	15	45	11	5	0	16
	2020	JAC	7	4	33	5	33	4	14
	2021		5	4	30	10	36	3	12
	2022		9	2	48	8	21	3	9
	2022	ZHEJIANG LEAPMOTOR	2	2	31	21	16	2	25
	2023		3	5	52	9	3	6	23
	2022	SERES	3	7	38	12	3	4	33
	2023		3	4	34	14	4	4	36
	2023	SAIC	4	7	40	14	5	6	25
Average			11	7	33	15	10	3	21

	Governance	Human rights	Labour practices	Environment	Fair operating practices	Consumer issues	Community and society development issues
Average(JAPAN)	22	12	24	13	1	5	22
Average(CHINA)	11	7	33	15	10	3	21

Source: Created by the author

Table 5: Statistical comparison of CSR disclosure between Japanese and Chinese firms: t-test results and effect sizes

Panel A: Themes with statistically significant differences ($p < 0.05$)

CSR Theme	t-value	p-value	Conclusion
Governance	2.69	0.015	Japanese firms scored higher
Labor Practices	-2.17	0.044	Chinese firms scored higher
Fair Business Practices	-3.17	0.005	Chinese firms scored higher

Panel B: Themes without statistically significant differences ($p \geq 0.05$)

CSR Theme	t-value	p-value	Conclusion
Environment	-0.93	0.362	No clear difference
Human Rights	1.95	0.066	No clear difference
Consumer Issues	2.01	0.060	No clear difference
Community Involvement	0.44	0.669	No clear difference

Panel C: Effect size analysis (Cohen's d)

	Governance	Human Rights	Labor Practices	Environment
d value	1.21	0.88	0.97	0.42
	Fair Business Practices	Consumer Issues	Community Involvement	
d value	1.43	0.9	0.2	

The above statistical tests and effect size analyses provide a comprehensive picture of the similarities and differences in CSR disclosures between Japanese and Chinese firms.

Summary of Quantitative Analysis

Quantitative analysis of 20 automotive firms (9 Japanese and 11 Chinese) revealed 3 key patterns across 7 core subjects. First, statistically significant differences emerged in three themes: governance ($p=0.015$, $d=1.21$; Japan higher), labor practices ($p=0.044$, $d=0.97$; China higher), and fair operating practices ($p=0.005$, $d=1.43$; China higher). However, small sample sizes warrant cautious interpretation. These patterns suggest that domestic institutional environments shape disclosure priorities; governance disclosure in Japan aligns with market-driven corporate governance reforms, whereas labor- and compliance-focused disclosure in China reflects state priorities on employment creation, worker welfare, and regulatory compliance.

Second, human rights ($p=0.066$, $d=0.88$) and consumer issues ($p=0.060$, $d=0.90$) showed large effect sizes without statistical significance, meriting further qualitative scrutiny.

Third, environment ($p=0.362$, $d=0.42$) and community involvement ($p=0.669$, $d=0.20$) lacked statistical or substantive significance, indicating convergence in these areas. Community involvement

showed particularly small differences ($d=0.20$), reflecting broadly similar approaches to community-related reporting. These marginal differences are consistent with the diffusion of global sustainability reporting frameworks and investor-oriented disclosure standards developed by organizations such as GRI and SASB.

4.2 Qualitative Analysis

Qualitative analysis captures the contextual meaning, narrative strategies, and emphases in sustainability reports (Beattie, 2014) that frequency analysis cannot fully reveal (Hsieh & Shannon, 2005). This approach complements quantitative findings by uncovering underlying narratives and contextual factors that shape reporting practices, yielding deeper cross-country insights through mixed methods.

This analysis followed a seven-step procedure integrating qualitative coding with artificial intelligence (AI)-assisted classification. First, a coding scheme, comprising 63 items derived from the 7 core subjects of ISO 26000 and 9 analytical elements, was developed. Second, sentences containing relevant keywords were extracted using NVivo software for each of the seven ISO 26000 core subjects (governance, consumer issues, environment, fair operating practices, human rights, labor practices, and community involvement). Third, irrelevant information, such as tables of contents and unrelated text, was excluded. Fourth, screened sentences were classified into Wood's (1991) three dimensions—principles, processes, and outcomes—using AI for systematic categorization across all documents. Fifth, thematic labels were assigned to each sentence using generative AI (DeepSeek V 3.2, DeepSeek AI) to identify specific content characteristics (e.g., “stakeholder dialogue,” “policy compliance,” “environmental targets,” “customer satisfaction”). Sixth, all labeled data were aggregated by country, and label frequency counts were compiled for Japanese and Chinese firms. Finally, comparative analysis based on the distribution patterns of these labels identified commonalities and divergences in CSR disclosure practices between the two countries.

The final dataset yielded 1,260 coded instances ($63 \text{ items} \times 20 \text{ firms} = 1,260$; see Table 2). Comparative analysis of label frequencies revealed systematic patterns in disclosure emphasis: labels with notably asymmetric distribution across countries indicated divergent priorities, while evenly distributed labels reflected common practices. The results, summarized in Table 6, are interpreted according to Wood's (1991) three-dimensional principles-processes-outcomes framework.

Table 6 demonstrates distinct patterns: Both Japanese and Chinese firms share compliance baselines (legal adherence, safety systems, zero violations), but diverge sharply in emphasis. Japanese reports cluster in principles (governance ethics, stakeholder legitimacy) and relational outcomes (trust-building dialogue, “voice of customer,” community coexistence), reflecting bottom-up, normative pressures. Chinese reports dominate processes (national policy alignment, government collaboration) and quantitative outcomes (KPI metrics, state awards, training counts), signaling top-

down coercive mandates.

Governance exemplifies this divide: Japan stresses “bottom-up transparency” and ethical trust; China cites “national policy collaboration” and official recognition. Environment shows Japan’s regional partnerships versus China’s “dual carbon” policy targets. Labor practices contrast Japan’s employee empowerment with China’s training session metrics. Across themes, Japan prioritizes philosophical commitments and relationship continuity; China emphasizes measurable compliance and scale.

Summary of Qualitative Analysis

The qualitative analysis identified four major dimensions of divergence between Japanese and Chinese sustainability reports, derived from cross-theme synthesis rather than from theme-by-theme description. Together, they reveal how institutional logic, stakeholder relationships, and reporting orientations collectively shape CSR disclosure in both countries.

Table 6: Similarities and differences in sustainability reporting by Japanese and Chinese firms based on the seven core subjects

Theme	Dimension	Common Ground	Japanese Company Characteristics	Chinese Company Characteristics
Governance	Principle	Explicit references to legal compliance and internal control	Stakeholder-oriented autonomous advancement	Alignment with national policy
	Process	Monitoring system establishment	Transparent and bottom-up dialogue	Government agency coordination process prioritization
	Outcomes	Compliance violation disclosure reporting	Emphasis on reliable results (e.g., fraud prevention)	Demonstration of policy implementation
Consumer Issues	Principle	Basic policy for product safety and customer protection	Value co-creation with customers	National brand establishment strategy and declaration
	Process	Customer complaint response organization	Use of VOC for workplace improvements	KPI management and monitoring system
	Outcomes	Customer satisfaction survey implementation	Digital reporting of improvements (e.g., fewer complaints)	Digital results (fewer complaints) strengthening
Environment	Principle	ISO 14001 compliance	Community-based environmental stewardship	Implementation of national strategies (e.g., dual-carbon policy)
	Process	Environmental management system introduction	Long-term partnerships with local communities	Government-led assessment and response
	Outcomes	GHG emission/recycling activity disclosure	Strengthening of supply-chain environmental management	Achievement of state-mandated environmental targets
Fair Business Practices	Principle	Integrity and compliance commitments	Voluntary ethical standards beyond legal requirements	Consistency with economic-development policy
	Process	Internal control system establishment	Multi-stakeholder collaboration implementation	Standardization of government audit responses
	Outcomes	Zero misconduct reporting	Enhanced information on business partners	Evidence of regulatory compliance
Human Rights	Principle	Non-discrimination commitments	International human rights internalization	Domestic labor law compliance demonstration
	Process	Human rights training implementation	Comprehensive due diligence implementation	Labor law compliance education and management implementation
Labor Practices	Outcomes	Internal reporting channels	Active diversity promotion (e.g., female manager ratio)	Government policy (e.g., employment enterprise certification)
	Principle	Workplace safety importance declaration	Creation of meaningful work	Labor law compliance declaration
	Process	Safety hygiene research implementation	Employee empowerment measures	KPI-based management system
	Outcomes	Reporting on workplace accident reduction	Quality results (e.g., workplace satisfaction improvement)	Quantitative outcomes (training sessions, skill certifications)
Community Society	Principle	Basic policy on social contribution	Regional community management commitment	National social policy coordination expression
	Process	Regional support program implementation	Continuous partnership enhancement	Government designated project participation
	Outcomes	Support activity performance reporting	Regional disaster response (e.g., regional disaster prevention enhancement)	Quantitative reporting such as scale of support and number of beneficiaries

Source: Created by the author

First, CSR implementation differs by institutional environments: Chinese firms follow a top-down model closely aligned with government policies and national strategies, whereas Japanese firms adopt bottom-up approaches rooted in managerial discretion, stakeholder dialogue, and long-term relationship building. Second, stakeholder prioritization diverges, with the government occupying a dominant position in China and framing responsibilities toward employees and communities within policy guidelines, while Japanese firms maintain more balanced engagement with employees, communities, consumers, and investors, emphasizing the durability of stakeholder relationships. Third, the functional role of sustainability reporting is predominantly compliance-oriented in China, where reports serve to demonstrate policy alignment and fulfillment of mandated objectives for regulators and domestic stakeholders, but communication-oriented in Japan, where reports act as instruments of trust-building with a wider audience, including international stakeholders. Fourth, outcome evaluation contrasts in China—such as employment figures, social contribution scales, and satisfaction scores often tied to government certification—with qualitative achievements in Japan, such as trust, reassurance, and relational continuity illustrated through stakeholder feedback and narratives of long-term engagement.

4.3 Results Integration

Quantitative patterns align with institutional theory: convergence in environment/community ($p > 0.10$, $d < 0.5$) reflects normative global pressures from GRI/SASB standards (Fortanier et al., 2011; Waddock, 2008), while governance/labor/fair operating divergence ($p < 0.05$, $d > 0.9$) indicates domestic institutional effects (Ervits, 2021; Chen & Bouvain, 2009).

Qualitative patterns reveal mechanism specificity: China's top-down compliance (72% policy/KPI labels) exemplifies coercive isomorphism via state mandates (Zhou et al., 2019; Liu et al., 2024), contrasting Japan's relational ethics (68% dialogue/trust labels) as normative isomorphism (Fukukawa & Moon, 2004; Matten & Moon, 2008). Unlike Ervits' (2021) China–West formal convergence, intra-Asian analysis shows thematic coexistence of convergence/divergence.

5. Conclusion

This study employed both quantitative and qualitative content analysis to examine sustainability reporting practices among Japanese and Chinese automotive firms, aiming to identify cross-country differences, country-specific disclosure characteristics, and the institutional mechanisms shaping them. It applied a mixed-methods framework that integrated ISO 26000 with Wood's (1991) CSP model and institutional theory, using a six-year longitudinal dataset of English-language reports from leading automotive firms in both countries.

The analysis makes three key contributions to the existing sustainability reporting literature.

First, building on Ervits' (2021) finding of "formal convergence yet substantive divergence" in China-West CSR reporting, the study revealed that convergence and divergence coexisted at the thematic level within an intra-Asian context. Second, the study provided seven-year longitudinal evidence from an intra-Asian comparison, addressing the underrepresentation of institutional variations within Asia. Third, by integrating ISO 26000 with institutional theory, the analysis identified specific mechanisms shaping disclosure patterns: coercive isomorphism in China and normative isomorphism in Japan.

Section 4 results, demonstrating environment/community convergence along with governance/labor divergence via distinct isomorphism mechanisms, fully confirmed both research objectives.

Several limitations should be noted when interpreting these results. First, the sample size is limited to 20 firms, which constrains the generalizability of the results. Second, as the analysis focuses solely on the automotive industry, the extent to which the results apply to other industries remains limited. Third, the study exclusively examines sustainability reports published in English, which may introduce selection bias toward firms that are more internationally oriented. Future research could address these limitations by expanding the sample to additional industries and countries, incorporating reports in local languages, and combining content analysis with interviews or survey data. Such extensions would deepen understanding of how institutional contexts shape corporate sustainability practices and how global reporting frameworks interact with national governance systems over time.

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