PERSONAL VALUES, ORGANISATIONAL VALUES, CSR AND CORPORATE REPUTATION: A CASE STUDY COMPARING CHINESE AND UK HIGHER EDUCATION SECTOR

By

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Copyright Statement

Abstract

Since Corporate Social Responsibility (CSR) is increasingly becoming a significant antecedent or indicator of university ranking systems, there is a need to explore the relationship between CSR and university reputation. To the best of the author's knowledge, this thesis is the first research of its kind to investigate the CSR-CR nexus through the lens of "values" (both human and corporate), using both UK and China former polytechnic universities as a comparative context. In this research, key insights were derived from both Top Managers (TMs – representing "the University") and Middle Managers' (MMs) CSR-related values priorities and their influence on Corporate Reputation (CR).

This thesis aims to gain insight into values congruence concerning TM, MMs and Other Stakeholders (general staff, students and alumni), and how this relates to reputational congruence concerning TMs' and MMs' expectations and Other Stakeholders' perceptions, when CSR initiatives are implemented in the institutions concerned.

The pragmatist paradigm, the case study approach and mixed methods (both qualitative and quantitative) were adopted for this research, which deployed abductive reasoning for two case studies. The UK case study employed the following sources of data: University documentation; interviews with TMs and MMs; and surveys with MMs, general staff, students and alumni. The Chinese case collected data from University documentation; interviews with MMs; and surveys with MMs and students. Data from both cases was analysed using template, thematic, and SPSS analysis.

The Chinese findings suggested a linkage between values congruence ('security' and 'benevolence') and reputation congruence (product and service) concerning CSR implementation. Further, the UK findings suggested four linkages between Schwartz values that were congruent for the University and MMs, and Reptrak reputation dimensions that were congruent for general staff, students and alumni: a) 'stimulation', 'hedonism' and 'self-direction' - innovation, and products and services; b) 'power' and 'self-direction' - leadership and governance; c) 'benevolence' and 'achievement' - performance; and d) 'benevolence' and 'universalism' - citizenship. Additionally, both cases highlighted the impact of influencing factors (CSR interpretation, CSR approach, managerial discretion, leadership style, organisational culture(s), CSR compatibility within departments and national institutional systems) on CSR implementation; subsequently and potentially affecting the above-mentioned linkages.

This study contributes to the literature by extending the concepts of CSR and CR to the HE sector, using values theory, reputation theory and stakeholder theory. It also makes a methodological contribution, as it deploys a comparative case study of both UK and Chinese cases using mixed methods. Further, it draws the attention of top management to the impact of CSR values on CR. By enhancing top management's awareness of CSR values, they might be encouraged to take

steps to recruit people with appropriate values for positions of operational authority, to enhance departmental CSR implementation and to provide training opportunities to help ensure managers' and employees' values are directed accordingly.

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Glossary of terms

Higher Education	HE
Corporate Social Responsibility	CSR
Corporate Social Responsibility Reputation	CSRR
Corporate Social Performance	CSP
Education for Sustainable Development	ESD
University Social Responsibility	USR
United Nations Sustainable Development Goals	UN SDGs
Sustainable Development	SD
Corporate Reputation	CR
The Times Higher Education World University Rankings	THE
Portrait Value Questionnaire	PVQ
Pro-Vice Chancellor	PVC
Top Manager	TM; TM refers to the PVC
Middle Manager	MM
Student-Focused Middle Manager	SFMM
Operational-Focused Middle Manager	OFMM
UK Other Stakeholders	Students, staff, and alumni survey respondents
Chinese Other Stakeholders	Students survey respondents
Person-Organisation fit	P-O fit
Value-Based Leadership	VBL
Communist Party of China	CPC
Participant Information Sheet	PIS
United Kingdom	UK
Key Performance Indicator	KPI
Reputation Quotient	RQ
Stakeholder Performance Indicator and Relationship Improvement Tool	SPIRIT
Thematic Analysis	TA
Values Congruence	VC
Reputation Congruence	RC
Corporate Social Performance	CSP
Triple Bottom Line	TBL
Study of Values	SOV
Ministry of Education	MoE

Chapter 1 Introduction

Having conducted research in a UK university for the master's degree, this author has developed a particular interest in Corporate Social Responsibility (CSR) and its impact in the HE domain. The master's dissertation suggested that people from different types of departments could provide different perspectives on the CSR issue. For example, academic staff and experts in CSR implementation have dissimilar viewpoints. In addition, having studied in both the UK and China Higher Education (HE) systems, the author has witnessed different understandings of CSR among students. Therefore, it was of interest to the author to conduct further research in both countries.

This chapter introduces the idea that significant impact of the CSR concept on university reputation is arising in global HE institutions. This can be seen in the international university rankings for sustainability. Further, it discusses the previous key studies on the relationship between Corporate Reputation (CR) and CSR, using stakeholder theory and values theory. Meanwhile, the review of the existing literature identifies five research gaps and demonstrates how this thesis will fill these gaps. After that, this Introduction illustrates the overarching research aim and five research questions. By answering each question, the research aim is accomplished. The final part of this chapter provides an overview of the thesis structure.

1.1 The emerging importance of CSR to university reputation

Corporate Social Responsibility (CSR) has become increasingly integrated into Higher Education (HE) since the early 2000s. Several novel concepts, including: Education for Sustainable Development (ESD) (Van Weenen, 2000; Tilbury, 2004); University Social Responsibility (USR) (Chen et al., 2015a); and CSR 2.0 (Sitnikov et al., 2017); have been developed to provide a definition and conceptual framework for HE CSR. Since universities are public entities, they typically serve a non-profit purpose (Li et al., 2020a). University CSR initiatives are likely to build up a good Corporate Reputation (CR) over the long term, since most leading universities are committed to social responsibility and provide substantial information on their websites (Nejati et al., 2011).

University rankings are an effective indicator of reputation, since they affect stakeholders' evaluations of an institution (Balaji et al., 2016). Marginson (2014) maintains that a university's ranking is strongly influenced by its historical reputation, and its ranking affects its reputation (Bowman and Bastedo, 2011); hence, ranking can be operationalized as reputation. The Times Higher Education (THE) World University Rankings include a column titled Impact Rankings, which measures a university's progress against Sustainable Development Goals (SDGs) in research, stewardship, outreach and teaching. The UI GreenMetric World University Rankings (Suwartha and Sari, 2013; Indonesia, 2022) also assess green campus and sustainability in universities around the world, thereby raising university leaders' and stakeholders' awareness regarding sustainability (Lukman and Glavič, 2007). UI GreenMetric's methodology evaluates universities' performance in six areas, including settings and infrastructure, energy and climate change, waste, water, transportation and education. Therefore, the SDGs work as a powerful motivator for universities and top decision-makers.

Recently, a number of scholars have discussed in the literature the future of sustainability of global universities. Shan et al. (2021) provide conclusive evidence that sustainability reporting affects rankings significantly and positively in Australia and New Zealand. This is because sustainability helps the university communicate its initiatives to stakeholders, meet their expectations (Hazelkorn, 2014), and maintain legitimacy (Van Vught, 2008; Federkeil, 2009). According to Ragazzi and Ghidini (2017), ranking universities by their green and sustainability performance is essential, as a university can build a positive image and potentially gain an enhanced reputation. As a result, top management are encouraged to integrate sustainability into all university activities, policies and strategies. Velazquez et al. (2006) and Hoover and Harder (2015) also note the importance of sustainability in all spheres of activities, including teaching, research and outreach; whilst Lukman et al. (2010) highlight factors for university ranking as being research, education, and environmental factors. These indicators are becoming increasingly important for policymaking (Perchinunno and Cazzolle, 2020).

According to Adams (2013), university practice concerning sustainability reporting and performance management lags far behind other sectors despite the fact that sustainability has increased in importance among universities. Adams (2013) also highlights that the university sector has not been adequately explored in terms of sustainability reporting and social responsibility literature or standards for sustainability management. This, taking into consideration that universities around the world originally had a “third mission” that goes beyond mere knowledge transfer and research, looks to help advance both regional and global socio-economic development (Zomer and Benneworth, 2011). However, some universities' actions were recognized, rated and positively correlated with reputation, while others were not. For instance, according to UI GreenMetric World University Rankings for 2021, Wageningen University & Research from Netherlands is ranked number one, while no university from mainland China made the list. In light of this phenomenon, there is a need to further explore the relationship between CSR and CR in a cross-country study. So, the following section summarises the existing research on this CSR-CR relationship, points out the understudied problems and identifies the theoretical lens for this research.

1.2 Problem statement

As opposed to traditional CSR, its theoretical and applicational development in the HE sector is relatively new; therefore, researchers have not addressed CSR in HE and its relationship with reputation extensively. Some aspects of CSR in HE have been explored, such as student-related initiatives, which need to be explicit and communicated to all stakeholders, to enhance university reputation (Plungpongpan et al., 2016; El-Kassar et al., 2019; Huang et al., 2019; Huang and Do, 2021).

Further, there is no universal definition of CSR, as stakeholders interpret it differently in different situations (Van Marrewijk, 2003; Garriga and Melé, 2004; Whitehouse, 2006; Dahlsrud, 2008). In the last two decades, many researchers have explored the definition of CSR in HE (Vasilescu et al., 2010; Nejati et al., 2011; Dima et al., 2013; Alzyoud and Bani-Hani, 2015; Chen et al., 2015b; Latif, 2018; Lo et al., 2017; Bastos et al., 2019; Karwowska, 2019); however far too little attention has been paid to the differences between universities in different countries. Based on Latif's (2018) USR framework, Jie and Huam (2019) conducted a study at a Malaysian university which suggested that operational responsibility, university-firm relationship, legal responsibility, philanthropy responsibility and community engagement aspects of USR are significant predictors of reputation. However, no such empirical research has been found in China. Therefore, this study will investigate interpretations of CSR, and its implementation, at a post-92 university in the United Kingdom (UK) and a university in China.

There has been extensive research using stakeholder theory to explore the relationship between CSR and reputation. Stakeholder theory is crucial for both CSR and reputation management (Hillenbrand and Money, 2007), since raising customers' expectations of CSR has a significant implication for CR (Tetrault Sirsly and Lvina, 2019). Further, the two concepts should be examined together, as executing corporate responsibility means building a company's reputation from a stakeholder's perspective (Hillenbrand and Money, 2007). While this assumption is plausible, Hillenbrand and Money (2007) recommend that this be investigated further in other sectors and with different stakeholder groups. A later study by Ressler and Abratt (2009) used Hillenbrand and Money’s (2007) reputational model and presented variables for its application in HE, which targeted four key groups of respondents: prosperous students, current students, alumni and employees. In some contexts, the distinction between practising and not-practising CSR is somewhat blurred: as Lin-Hi and Blumberg (2018) reported, if a CSR initiative only slightly exceeds stakeholders' expectations, it may have a slight positive impact on reputation; while irresponsible conduct may not always have a negative impact on reputation (Reuber and Fischer, 2010). On other occasions, if the community expected a university to provide knowledge to local businesses, but it spent more resources on preventing environmental damage, then its CSR behaviour might not be perceived by the community and positively build up the reputation.

The above studies indicate that the CSR behaviours may not be recognised and formulate CR if they were not consistent with public expectations. Hence, the institutional environment should be considered in such studies, as it imposes social and cultural expectations that strongly affect an institution’s success (Zucker, 1977). Since the UK and China have distinct political, financial, educational, cultural and labour institutional systems (Whitley Jr, 1997), CSR implementation in

HE will be performed differently in each country. Therefore, this study will fill the knowledge gap with respect to Aksak et al. (2016), who recommended including institutional context to further examine the relationship between reputation and CSR.

Another important theory that can explain the connection between CSR and reputation is values theory (Sohn and Lariscy, 2015). Several articles showed that the values priority of an organisation was correlated with CSR participation and reputational perceptions (Basil and Weber, 2006; Siltaoja, 2006; Golob et al., 2008). This implies that if an organisation prioritizes financial value over other wider concerns, then it would be less likely to solve environmental issues. Li et al. (2020b) identified values theory as an emerging topic in their systematic literature review of the relationship between CSR and CR. The values perspective appears to receive limited attention in the literature; however, this study identifies several important papers in the relevant areas which provide a direction for this thesis. The following paragraphs introduce papers regarding values priorities and values combinations and measurement of values congruence as well as articles which connect values congruence, CSR and CR.

Schwartz's circumplex model can measure values priorities and exemplify values hierarchy (Schwartz and Bardi, 2001). Bardi and Schwartz (2003) demonstrate that adjacent values domains on their conceptual model lead to similar goals. For example, benevolence and 'universalism' have a goal of enhancing others and transcending self-interests (Stankevičiūtė and Wereda, 2020). However, there has been little evidence regarding how values from opposite domains could be combined for a common goal, apart from Van Herk et al. (2018), whose research explores political parties, and found that 'security' and 'self-direction' (conflicting) values shape a security-oriented voter. Further, numerous research studies (Dineen et al., 2002; Van Vuuren et al., 2007; Bao et al., 2012) regarding the different types of values congruence measurement tools better explain the outcome. Some researchers preferred the direct assessment method (Siegall and McDonald, 2004; Kristof-Brown et al., 2005; Vveinhardt and Gulbovaite, 2014). The indirect assessment largely focuses on quantitative data collection, and researchers calculate and interpret results either from their own perspective (subjective) or from the perspective of the respondent (objective) (Finegan, 2000; Cable and DeRue, 2002). A recent article (Gulbovaite, 2017) called for updating new empirical research on values congruence instruments, such as Portrait Value Questionnaire (PVQ) (Schwartz, 2012), as well as creating a hybridized method to bridge the methodological gap and provide a deeper understanding of values congruence. As such, this present research thesis not only aims to address the university and stakeholders' values priorities regarding CSR and the combinations of these values, but also to make methodological contributions to the study of values congruence.

Maignan (2001) and Basil and Weber (2006) discuss how cultural values affect stakeholders' comprehension of CSR. Conversely, Basil and Weber (2006) argue that customers expect a company to act in accordance with their personal value orientations. Moreover, Pérez-Cornejo et al. (2021) refer to cultural values as mediating factors of Corporate Social Performance (CSP) and CR. For example, it has been suggested that CSR performance has a greater impact on CR in collectivist countries than those in an individualistic society (Pérez-Cornejo et al., 2021). As a result of the above studies, organisations could understand how to consider stakeholders' preferences and cultural values when building a reputation through CSR. If an organisation is unaware of key stakeholders' values orientations, its CSR input may not be recognised as reputation-building activities. Moreover, Siltaoja (2006) provides a framework for values congruence and reputation building through CSR initiatives, and this thesis draws on this. Their article enlightened future research to analyse whether other stakeholder groups have different values priorities resulting in different reputational outcomes.

Among all university stakeholders, managers, such as Top Managers (TMs) and Middle Managers (MMs), have the greatest influence on CSR, as their values influenced their decision-making and interpersonal relationships (Sullivan et al., 2001; Bedeian, 2002; Suar and Khuntia, 2010). A number of researchers claim that managers' inner motivations, including altruistic values and self-identity prioritisation, drive philanthropic behaviour (Young and Burlingame, 1996; Sánchez, 2000; Dennis et al., 2009). Further, managers with self-transcendent values are more likely to support environmental sustainability (Dalvi-Esfahani et al., 2017), while Bowen (2007) notes that a manager's role in CSR implementation cannot be replaced, because managers with discretion have the ability to create social value for stakeholders through their product or service. Often, upper-level managers, for example presidents and Pro-Vice Chancellors (PVCs), are the ones who articulate the values, and it is their responsibility to explain those organisational values and assist others in internalizing and enacting them (McGaw and Fabish, 2006). However, previous studies have not investigated the extent to which TMs' interpretations of organisational values are congruent with MM. Another important stakeholder group is customers, who would expect the company to act according to their personal values orientations (Basil and Weber, 2006). If customers' values align with those of the organisation, then the organisation-customer (Cazier et al., 2007; Kuenzel and Halliday, 2010) values' congruence could affect their perception of the CR (You and Hon, 2021). When organisations make less effort to express their values or cultivate a sense of alignment, the cause-and-effect relationship is weak (ibid.). Hence future research should investigate psychological and situational characteristics of external communication with consumers to provide insight into how values congruence can contribute to a positive organisational reputation (ibid.). Their suggestion is in line with co-creation studies (Iglesias et al., 2020; Spry et al., 2020), and therefore other university stakeholder groups need to be involved in the co-creation process: Middle Managers (MMs) especially, as these operationalise the expectations and ambitions of Pro-Vice Chancellors. At the time of writing, only the study of Harvey et al. (2021) was found to identify a framework for building internal reputation through values congruence. This was in Malaysia's healthcare industry, with an emphasis on internal stakeholders' role in internalising values and creating a positive reputation. Inspired by Harvey et al. (2021), this study hopes to understand whether MMs' values and their role in CSR implementation affect the relationship between CSR and CR in the UK and Chinese HE institutions.

In summary, this thesis examines CSR and reputational linkages in the higher education sector in order to meet the recommendation of Li et al. (2020b) that future research should apply stakeholder and values theories (Sohn and Lariscy, 2015), emphasize diverse geographical and temporal contexts (Aksak et al., 2016) and conduct multi-case cross-sectional research (Harvey et al., 2021): a multi-stakeholder survey focused on university officials, the PVC and MMs, with additional attention paid to employees, students and alumni. This thesis will assess how university-MMs' values converge on CSR, and how managers and other stakeholders perceive CR, to illustrate the potential link between the two.

1.3 Overall research aim

> To determine the extent to which CSR-related values sit at the apex of a university are congruent with those of middle managers, and to determine how this might impact both CSR implementation and the reputational perceptions of various stakeholders. Also, to compare these relationships in two distinct cultural contexts: the UK and China.

This thesis aims to gain insight into the relationship between values congruence concerning top managers, middle managers and other stakeholders, and reputational congruence concerning top management expectations and other stakeholders' perceptions when CSR initiatives are implemented in higher education, through a comparative case study focused on the United Kingdom and China. Through examining managers' opinions of the process of CSR implementation, it is envisaged that a potential link between values and CR can be identified.

1.4 Thesis structure

An overview of the research background is provided in this Introduction chapter along with the problem statement and research aim.

Chapter 2 analyses the literature concerning three key theoretical concepts: values theory; CSR in HE; and CR, together with stakeholder theory. A conceptual framework is presented at the end of the literature review.

In Chapter 3, a contextual overview is provided for both UK and Chinese universities. The focus primarily discusses the cultural, political and economic environment for Chinese universities, so as to contextualise and compare this to UK universities.

Chapter 4 provides a detailed discussion on the research design. A pragmatist philosophical stance (Goldkuhl, 2012) is adopted for the research through the development of a case study with inductive reasoning (Ketokivi and Mantere, 2010). The cases researched were a post-92 UK university and a university of similar status in China. A triangulated mixed approach to data collection was employed. Quantitatively, this included the use of the Portrait Values Questionnaire (PVQ) (Schwartz, 1992) and RepTrak's (Fombrun et al., 2015) reputation evaluation instrument. Qualitative data was sourced through documentary evidence and semi-structured interviews. A purposive sampling method was adopted.

Chapter 5 outlines key findings from the UK university. There are three types of resources involved: a) university documentation and an interview with a PVC; b) MMs; and c) other university stakeholders. The first stage presents findings from qualitative data only. The second stage displays findings from both quantitative and qualitative data. The third stage presents findings from quantitative data only.

Chapter 6 presents key findings from the Chinese university and follows the same structure as Chapter 5.

Chapter 7 includes comparative quantitative results between the UK and China universities.

Chapter 8 is the Discussion. The UK's results are discussed first, followed by those of China. Both sets of key findings are then compared, in order to answer the five research questions. A revised conceptual framework will be provided at the end of this chapter, to show how the research gaps have been closed.

Chapter 9 concludes this thesis by summarising overall findings from the research questions. This is followed by an outline of theoretical contributions made to the literature on CSR, values and CR, and then implications for higher education and corporate managers. The chapter ends with limitations of the study, together with areas for future research.

Chapter 2 Literature review

2.1 Values theory

2.1.1 The concept of value and values

It is necessary, in order to accurately define this study's scope, to distinguish between the use of the word “values” in a psychological sense and “value” in an economic sense. In the economic world, value can be both exchanged and used (Woodall, 2003). Exchange value is often used to describe the worth of a product, or the amount the customer is prepared to pay (a countable cost), which can be predicted based on cost and scarcity. In resource-based theory, resources are valued according to their ability to meet customer needs (Aharoni, 1993; Prahalad and Hamel, 1994). Nevertheless, the value of a product should also be investigated from a philosophical perspective. For instance, Woodall (2003) focuses on the personal estimations of value: value is defined by a consumer’s subjective perceptions (uncountable) of a product or service (Smart, 1891; Neap and Celik, 1999; Bowman and Ambrosini, 2000). If the customer believes it is useful to them, then the “perceived use value” is high. In other words, value created in-use (Grönroos and Voima, 2013) is the value that is perceived as based on the consumption of the service, such as, for example, public value. As defined by Meynhardt (2009) and Rantala and Heikki (2018), public value represents the sum of people's expectations for a government, influenced by how they think and feel about society more generally. As a result, it is determined by the customer, not the service provider (Rantala and Heikki, 2018; Siltaloppi et al., 2016).

Human values systems provide a hierarchy of preferences which help determine the customer’s perceived use value. The term "values" has been used across a broad range of disciplines. During the eighteenth century, Joas (2000) proposed the association between the concept of values theory and economics. In the next century, it became a philosophical concept. Values theory developed in the social sciences at the end of the twentieth century to emphasise public benefits for cultural and societal development (Wallerstein, 1997). As value studies gained popularity in various fields, the inconsistency of value definitions revealed itself to be a pressing issue in academic works. Hence, Reser and Bentrupperbäumer (2005) highlighted the importance of setting up a comprehension of “values” in a particular discipline. According to Vinson et al. (1977), the term "values theory" is used broadly in anthropology, sociology, and psychology. Nonetheless, each discipline has a distinct focus. In anthropology, “values” are defined as objective and social elements influencing human behaviour and relating to lifestyle and culture. In sociology, “values” is a concept that groups together some modes of behaviour in society (Bronowski, 1959). A novel approach to values application in political and social research is detailed by Braithwaite (1994). Psychologists defined values as highly-held beliefs and principles that guide people's selection or evaluation of behaviour (Schwartz, 1994). For decades, psychologists have been studying the influence of human values on attitudes and motivations. This thesis examines the impact of values on CSR implementation from a psychological perspective, thus focusing on human values rather than economic values.

2.1.2 Personal values

Spranger (1928), the pioneer of the concept of values, points out that there is a system of values which can become a standard or criterion for guiding a person's behaviour. They suggest it is possible to predict a person's personality based on their prioritisation of values. Spranger (1928) further categorised people into six categories: theoretical, economic, aesthetic, social, political, and religious. An individual may fit into one or more of these typologies of values. Study of Values (SOV), developed by Allport et al. (1960) as a derivative of the "six types of men" theory, is the third most cited non-projective measurement of personality in psychology. A values-system model established by Morris (1956) encapsulates five categories: social restraint and self-control; enjoyment and progress in action; withdrawal and self-sufficiency; receptivity and sympathetic concern; and self-indulgence or sensuous enjoyment. Argyris and Schön (1997) write that personal values come in two forms: values that individuals espoused or expressed, and values that drive behaviour. In a similar vein, England (1967) states that "conceived values" or "expressed values" could be converted from a mindset into real-life behaviour, and so envisioned values could be useful to a person; whereas non-relevant or weak values may have limited or no impact on behaviour. In spite of this, Spranger's (1928) portrayals of values have come to be criticised for focusing only on useful personalities and values, while overlooking other sensuous values (e.g., hedonism), which lead to an expedient philosophy of life.

The various types of values need to be structured in terms of their importance to a person to resolve values conflicts. Spranger (1928) demonstrated that the economic type of person's preference would be acquiring tangible wealth and being practical in their operation; thus, distinct types of men have different preferences. As defined by Rokeach (1973), values are "enduring beliefs that a specific mode of conduct or end state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence" (p.5). In the values system, values priorities are ranked in relative importance. Rokeach (1968) groups values under "instrumental values" and "terminal values" to explain the differences in values. Terminal values have features that are fairly stable (values as the ultimate goals); more lasting (love usually perceived as "forever", rather than pleasure); less divisible (fortune can be given away but peace cannot); foundation (function as the basics of lower values); provide deeper satisfaction; and are necessary, but not urgent. By contrast, instrumental values in a hierarchy are those that result in more intense feelings and can be directly observed; for example, one can feel intense pleasure in enjoying a fantastic movie. Therefore, terminal values are the goals that individuals seek to achieve throughout their lifetime, and long-term terminal values can be achieved by means of developing instrumental values. In Rokeach (1979), values priorities and values systems shape the way individuals act in specific situations, based on their concrete motivations. Similarly, Jagodzinski (2004) suggests that cultural values impact individual behaviour as a result of societal preferences and other contextual variables (e.g., gender, age, education). For instance, the 'tradition' value is especially salient in Chinese societies (Schwartz et al., 2012). Therefore, the structure of values determines values priorities which have increasingly received more attention (Bardi et al., 2009).

Values priorities are what an individual desires to accomplish, not what they ought to accomplish. People judge something to be good because they want it and desire it, and a sincere motivation pushes them to pursue goodness (Rohan, 2000). As an example, people strive to have moral or ethical values if they desire to live good lives (Hart, 1962). Nevertheless, Schwartz and Bilsky (1987) maintain that values priorities represent what human beings ought to do to survive in society. In order to survive, one has to meet the needs of individuals as biological organisms, acquire group welfare and achieve interpersonal coordination; people often attach a greater importance to those values then, purely for survival purposes (Schwartz, 2012). For example, 'stimulation' and 'tradition' are more likely to be expressed as behaviours than 'security' 'conformity', 'achievement', and 'benevolence' (Bardi and Schwartz, 2003). Above and beyond basic survival needs, values priorities are the principles that allow the "best possible living" (Rohan, 2000, p.263); thus, values priorities can integrate desire to do and ought to do. As an example, a businessman motivated by gaining social status and good reputation will view owning a car as essential for maintaining his social position and satisfying his desire to be superior. Schwartz and Bardi (2001) identified values hierarchies in which certain values were more important than others. They found that 'benevolence', 'self-direction', and 'universalism' always ranked above 'security', 'conformity', 'achievement', and 'hedonism', while 'power', 'tradition', and 'stimulation' ranked last among all factors.

The topic of values has always been studied in relation to their link to behaviour (Bansal, 2003). According to Schwartz (2009), values and behaviour are linked in four steps: a) a particular value is closely linked to self-identity, but by focusing on it, it is supposed to play a significant role in action; b) values serve as motivations that unconsciously guide the way a person acts; c) in any given situation, values serve to focus on attention, perception and interpretation; and d) values affect how a person makes plans and how they perform. According to Hambrick and Brandon (1988), values in complex organisational contexts affect managers' behaviour a) directly; b) indirectly, through the influence of perceptions of stimuli that influence behaviour; and c) by influencing the power of discretionary actions.

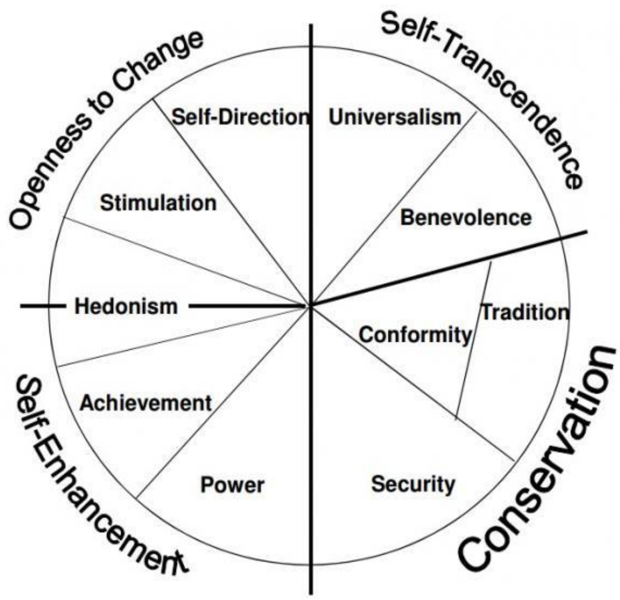
The behaviour of people, though, may not always reflect their value priorities (Rohan, 2000), due to life circumstances, age, gender, education and the degree to which values are attainable against inherent trade-offs (Schwartz, 2006). The circumstances of one's life can enhance or prevent the expression of one's values and priorities (Schwartz, 2009). For example, a wealthy individual can attain the 'power' values with less effort; a free-lancer can express 'self-direction' more freely;

parents tend to discourage their children from doing stimulating but risky things. If people cannot behave according to their prioritised values, they will turn to more reachable ones (Schwartz and Bardi, 1997); in general, people tend to upgrade attainable values and downgrade thwarted ones. Sometimes, moral-oriented managers would replace their values related to prosocial behaviour with conservation and self-enhancement values (Hitlin and Piliavin, 2004). Values priorities are thus affected by life circumstance, age, gender, education and the level of attainability of values in the face of the inherent trade-offs that some situations entail.

2.1.3 Schwartz values theory

A values theory of human values, based on 57 universally-recognized values from the value list of Rokeach (1973), was introduced by Schwartz and Bilsky (1987). Further, Schwartz (2006, p.1) defines values as “desirable, trans-situational goals, varying in importance, that serve as guiding principles in people's lives”. In this definition, values are motivational and interest-serving.

Figure 2.1 Schwartz values framework, adapted from Schwartz (2012, p.9)



Schwartz and Bilsky (1987) identified ten basic and motivational distinct values types (Figure 2.1) that are based on the underlying motivational aspects of these values; some values with a similar goal belong to the same domain. This values system has been validated across the cultures of eighteen different countries to add cultural-significant values. According to Schwartz (1992), all values items identified from various cultures can be categorised by the system. As Schwartz’s values theory was evolved and revised several times and it developed from a two-level to a three-level framework, the four higher order values were initially first-level values, and the ten motivational distinct basic values were originally second-level (Schwartz et al., 2012; Borg et al., 2017; Giménez and Tamajón, 2019).

According to Roth and Winkler (2018a), the first level of the circular structure (the outermost layer of the circle) was the four higher order values; the first dimension, self-transcendence, consists of 'universalism' and 'benevolence', which are concerned with the welfare and benefit of others. The second dimension, conservation, expresses obedience to the existing state of affairs and risk-avoidance. The third dimension, self-enhancement, contains 'achievement' and 'power', which encourage pursuing one's self-interest, success and dominance. The last dimension, openness to change, motivates independence, change and innovation, but the 'hedonism' value can be found both in self-enhancement and openness to change, which were self-oriented, whilst self-transcendent and conservation-motivated values served primarily collective interests (Roth and Winkler, 2018b).

In Figure 2.1, there are 10 values inside the circumplex model, which are interconnected by dynamic relationships; they are the second level of the structure. They exhibited either affinity or antagonism, so they were either in conflict or in agreement with other values. Within the circle, values domains that were closer together were usually more compatible (Bardi and Schwartz, 2003), as they expressed similar individual perceptions, behaviours, preferences (Borg et al., 2017) and vice versa. In Table 2.1, Schwartz (1992) introduces several combinations of compatible values.

Table 2.1 Values combination adopted from Schwartz (1992)

Values combinations	Descriptions
Power and Achievement	Social superiority and esteem
Achievement and Hedonism	Self-centred satisfaction
Hedonism and Stimulation	A desire for affectively pleasant arousal
Stimulation and Self-direction	Intrinsic interest in novelty and mastery
Self-direction and Universalism	Reliance upon one's own judgement and comfort with the diversity of existence
Universalism and Benevolence	Enhancement of others and transcendence of selfish interests
Benevolence and Tradition	Devotion to one's in-group
Benevolence and Conformity	Normative behaviour that promotes close relationships
Conformity and Tradition	Subordination of self in favour of socially-imposed expectations
Tradition and Security	Preserving existing social arrangements that give certainty to life
Conformity and Security	Protection of order and harmony in relations
Security and Power	Avoiding or overcoming threats by controlling relationships and resources

In contrast, those values opposed to one another on the continuum of values suggest conflicting motivations. As an example, ‘benevolence’ involves the desire to improve the welfare of others, while ‘achievement’ involves satisfying your own needs and goals (Roth and Winkler, 2018a). Exceptionally, ‘tradition’ and ‘conformity’ are assigned in the same wedge, which means they share the same broad motivational goal. Moreover, the ‘tradition’ value is more inconsistent with its opposite value than ‘conformity’. Even though culture affects values importance, values relationships in the circumplex model should be sustained (Schwartz and Bilsky, 1990). Despite a lack of research regarding compatibility of values, Van Herk et al. (2018) identified seven “values combinations” or “values segments” (p.13) that influence voting behaviour. According to Van Herk et al. (2018), the majority of the combinations of values consist of Schwartz values from the same dimension or adjacent dimensions; however, they did find a combination from the opposite dimension (‘achievement’, ‘security’ and ‘self-direction’).

The quasi-circumplex structure has several significant advantages. It provides stable standards against which users could evaluate things, unlike those singular values (e.g., Rokeach values) in a disordered system (Schwartz and Bardi, 2001). This structure also has a dynamic feature, which illuminates the differences in values priorities; hence, some values are more important than others (ibid.). The relationship between values is either harmony or conflict. Therefore, the structure is extensively applied as a way to guide the user in thinking through the relevant importance of the competing values implicated in any proposed action (Hodges and Geyer, 2006). Second, the motivationally-determined 10 values can be evaluated over the four high-order values (Rohan, 2000). Third, most of the cross-cultural singular values are compatible with the values structure (Schwartz and Bardi, 1997), thus, Schwartz offers a robust and well-tested theory that can be applied across cultures and social groups. Fontaine et al. (2008), using international samples from 38 countries, find the theory to be concrete. Multiple scholars adopt analysing tools to testify to the theory over years, such as confirmatory factor analysis (Schwartz and Boehnke, 2004), multidimensional scaling and similarity structure analysis (Mohler and Wohn, 2005).

Heim et al. (2018a), however, criticise the application of the circulate structure in the Chinese context, because it has been focused mostly on European countries, rather than East Asian ones. Results from Steinmetz et al. (2012) suggest that the quasi-circumplex structure did not hold up in Chinese samples, because of the small sample size and the mixing of samples from other countries (Heim et al., 2018b). The Schwartz values of German, Russian and Chinese students (Lan et al., 2009) are examined with a PVQ survey (Heim et al., 2017a). Heim et al. (2018b) conclude that the circular structure can be generalised to Chinese contexts. In addition, Chinese respondents scored higher on the higher-order value dimensions than students from other countries. Heim et al. (2017a) contend that the rapid economic development of China (Fischer, 2013; Heim et al., 2018a) has influenced values and cultures, causing people to accept self-direction, novelty and openness. Meanwhile, conservative Confucian and traditional values remain significant (Hitlin and Piliavin, 2004; Kulich and Zhang, 2010). Students in Chinese HE give priority to theoretically conflicting values, but this does not necessarily cause contradictions, since they pursue different values in different contexts; for instance, people may seek 'security' at home but pursue 'achievement' value at work. This conclusion is consistent with Kulich and Zhang (2010) and de Wet et al. (2019), who believe values priorities are structural-trans-situational, so to a certain extent they associate their values priorities with specific life contexts.

It is suggested that cultural values and personal values are interrelated and context-dependent. Firstly, Heim et al. (2017a) argue that investigating emic/sub-dimension values can assist people in understanding values within specific contexts. For instance, Schwartz includes a Chinese culturally-specific value, "face" (maintaining and protecting prestige), in the framework. Furthermore, cultural values may be interpreted differently depending on the context. Chinese students rated highly on intellectual autonomy and cultural values at school, but low on affective autonomy at home (Heim et al., 2017a). Third, a surprising finding from Heim et al. (2018b) was that hedonism felt close to universal and 'benevolence' in Chinese culture; this meant people enjoyed shared and collective activities and cared more about other people than their own interests.

2.1.4 Organisational values

Ofori and Sokro (2010) state that all organisations have values, regardless of whether they are formally articulated or not, but there is confusion about how they are defined. Some researchers believe that organisational values are the values of members of the organisation (Enz, 1986; Schein, 1992) and the shared values of all employees (Meglino and Ravlin, 1998). Since values serve as "rules of life", they play an important role at work (Gad-el-Hak, 2001).

Other scholars believe organisational values go beyond personal values. Argandoña (2003b) asserts that: a) people within an organisation may have a wide range of values, but a company's core values encourage regular members to work on the same goal and achieve it by managing structure, rules and culture; and b) that a set of "espoused values" and "desired values" that an organisation affirmatively accepts or aspires to be is identified in organisational documents (Buch and Wetzel, 2001). The core values determined by the leader or minority staff (Enz, 1988), who set important principles, lead the action of the organisation (Liedtka, 1991) and set goals for all members of the organisation to achieve. The "espoused values" ensure employees' behaviours, guide their activities and enable their recognition (Coetzee and Veldsman, 2013).

Even so, there is a gap between declared values (what we want) and actual values (what we actually are) (Gulbovaite, 2017). To be precise, in the business context, the declared organisational values are not always equal to the shared values of the individuals within the organisation (Mueller and Wornhoff, 1990). In order to explain the misalignment between organisational values and a collection of individual values, Rawls (1971) argues that organisations have different goals or purposes from individuals. The values of some organisations (humanity, vision, innovation, employee support and solidarity) are oriented to the achievement of productivity, job satisfaction and employee commitment (Finegan, 2000). According to Hill et al. (2014), organisational values determine the purposes and goals that members should pursue and the norms they should follow. Romanyuk and Schwarzer (2018) suggest that the purposes of an organisation are usually geared toward its survival and flourishing, and organisational values help to achieve these purposes. Apparently, organisational values which apply in the workplace may not align with the values a person holds as an individual and as a member of a workplace (Beyer and Lutze, 1993).

Since organisational values develop standards, guidelines or expectations for regular employees' behaviour on occasions, and these concepts are shared within the organisational culture, values are the foundation of organisational culture (Cronemyr et al., 2017). It is also common to describe organisational culture in terms of shared values (Dempsey, 2015), shared meanings and beliefs (Deal, 2000), and as a collection of core values (Broms and Gahmberg, 1983). Therefore, organisational values can sometimes be viewed as representative of organisational culture.

The competing values framework developed by Quinn and Rohrbaugh (1981) consists of two axes with opposing views on organisational effectiveness. On one axis, flexibility is distinguished from stability, and on the other, internal focus (integration, collaboration and unity) are contrasted with external focus (difference, competition and rivalry). Cameron (2009) and Quinn (1988) extended the framework to examine organisational culture. Several organisational values, assumptions and interpretations were essential for predicting organisational effectiveness, such as clannishness, adhocracy, hierarchy and market cultures (Denison and Spreitzer, 1991; Zoghbi-Manrique-de-Lara and Viera-Armas, 2017). Within clan culture (internal-flexible), values such as belonging, trust and participation emphasise teamwork and internal cohesion. The view of managers is that effectiveness involves building positive human relations in order to boost morale (Yu and Wu, 2009; Cameron and Quinn, 2011). Conversely, market/rational cultures (external-stable) are motivated by values such as productivity, performance, goal achievement, competitiveness, decisiveness and achievement, in order to achieve short-term results. Growth, stimulation, creativity and variety are integral elements of adhocracy culture (external-flexible) to facilitate creativity, create breakthroughs, bring about transformational change and acquire resources for growth. The opposing hierarchical culture emphasised assessing and measuring, controlling, structuring, improving efficiency and enhancing quality, to ensure people do things correctly. Based on previous research (Quinn and Rohrbaugh, 1983; Quinn and McGrath, 1985; Quinn, 1988), Deshpandé and Farley (2004) offer the following four elements of the competing values framework:

a) Competitive (market) culture characterised by an emphasis on competitive advantage and market superiority.

b) Entrepreneurial (adhocracy) culture emphasising innovation and risk-taking.

c) Bureaucratic (hierarchy) culture characterised by regulations and formal structures.

d) Consensual (clan) cultures emphasising loyalty, tradition and internal maintenance.

The model was applied to HE industry by Berrio (2003), who identified the predominant clan culture type, centred on internal infrastructure maintenance, with flexibility, attention to people and sensitivity to customers. Furthermore, Kwan and Walker (2004) presented quantitative empirical evidence from Hong Kong universities to demonstrate how the model could be used to compare one or more types of organisational culture among diverse institutions. Moreover, their findings are consistent with those of Deshpandé and Farley (2004), who found that an organisation may appear to be a mix of the four cultures; in some cases, one culture may take precedence over the others. According to Übius and Alas (2009), the competing values framework was found predicting two facets of CSR: a) an organisation's performance in relation to social issues; as well as b) its consideration of agents' interests.

2.1.5 Values congruence

Congruence can happen at the levels of organisation, group and person, which means that an employee can generate congruence with the values of other employees, such as group and organisation values (Bao et al., 2012). Values congruence is a multi-type, multi-level and multi-dimensional concept, so a general definition without considering its complexity could cause confusion (Bao et al., 2012). However, the multi-type of values congruence can be measured directly and indirectly, thus reaching different results (Taris and Feij, 2001). For example, to measure the values congruence at the level of the individual and the organisation, a researcher could find subjective and objective results, which might be very different to one another. Hence, Bao et al. (2012) advocate to treat values congruence dimensionally and provide rationale for selecting one or more dimensions, because: 1) the selection of values congruence dimensions should be compatible with the specific research context; and 2) examining the congruence of different dimensions could result in different outcomes.

With a focus on values as norms, Charman (1989) believes Person-Organisation fit represents the congruence between individual and organisational norms, which were generalised ideological justifications for appropriate behaviours. Liedtka (1989), meanwhile, classifies the congruence between personal values and organisational values in a dynamic way, which contains conflict and consistency: the congruence between internally-consonant personal values and consonant organisational values, internal consonant personal values and contending organisational values, internal contending personal values and consonant organisational values, internal contending personal values and contending organisational values.

Since the assessment of values congruence could be direct (perceived) or indirect (objective and subjective), Gulbovaite (2017) integrates different values dimensions, the congruences between them and different types of values assessments. Extending the values of person-group-organisation levels (Bao et al., 2012), Gulbovaite (2017) further identifies five main values in an organisation: attributed (employee) values, employee (personal) values, core organisational values, espoused (executive) values and the shared values that overlap among those five values. There are subjective values congruences between attributed and organisational values, as well as between attributed and employee values; whereas objective values congruences are found between employee and espoused values, as well as between espoused and organisational values. But investigating employees' interaction, Gulbovaite (2017) identified perceived values congruence between staff. This thesis will comply with the direct means of measurement to explore the perceived shared values between employee values and organisational values in a subjective fashion. It will also use indirect means to measure values by asking MMs and stakeholders to complete the PVQ survey.

2.1.5.1 Values congruence and person–organisation fit

Person–organisation fit (P–O fit) can be classified as: a) complementary fit (the characteristics of the organisation and individual fulfil each other's needs); or b) supplementary fit (the organisation and the individual share similar traits) (Muchinsky and Monahan, 1987; Chatman, 1989; Kristof, 1996; Ostroff and Judge, 2007). Values congruence is considered a representation of supplementary fit, and hence a key driver of P–O fit (Godrich, 2010), which can bring advantages to the organisation (Chatman, 1989; Kristof, 1996; Ostroff and Judge, 2007; Ofori and Sokro, 2010). For example, Schneider (1987) stated that P–O fit (resulting from shared values) is motivating for employees, establishing a positive organisational culture, attracting new talent and helping to retain current employees. However, sometimes the values of employees are not consistent with those expressed by the organisation, and vice versa. According to some studies (Fitzpatrick, 2007; Verplanken, 2004), such values incongruence might cause divergent opinions or contradictions inside an organisation.

Considering the advantages and disadvantages arising from the fit and misfit of values, organisations want their core values to be complied with by their members, to achieve a harmony of values between the organisation and its people (Suar and Khuntia, 2010; Vveinhardt et al., 2016). To achieve congruence, organisational values are expressed and articulated by an organisation to its stakeholders in annual reports, strategic choices or its mission and vision (Michailova and Minbaeva, 2012). Employees are expected to apply their work values in the workplace; the values congruence in turn directly enhances intrinsic motivation, trust (Siltaoja, 2006), job satisfaction (Kalliath et al., 1999; Zhang et al., 2012), affective commitment (Lievens and Corte, 2008; Zhang and Bloemer, 2008), loyalty (Yang and Peterson, 2004), job performance and job attitudes (Verquer et al., 2003).

2.1.5.2 Values congruence and leadership

Fernandez and Hogan (2002) contend that the most effective leaders usually possess a higher level of values congruence between leadership values and organisational values. Without shared values between leaders and followers, the influence of leadership is diminished (ibid.). In addition, successful leadership lies in the alignment between a leader's values and those values espoused by stakeholders within the organisation (Muscat and Whitty, 2009). Values-based leadership (VBL) theories have emerged (Copeland, 2014) to explain the effect of leadership on values-based management (Busch and Murdock, 2014) and large-scale organisational change initiatives (Karakas and Sarigollu, 2012). The concept of VBL includes transformational leadership (Bass and Avolio, 1994), shared leadership (Pearce and Conger, 2003), authentic leadership (Avolio et al., 2004), ethical leadership (Brown and Treviño, 2006; Zhu et al., 2004), transactional leadership and charismatic leadership (Bennis and Nanus, 1985).

Some theorists (Avolio et al., 2004; Cooper et al., 2005; Pless, 2007) believed that the development of VBL responds to the call to pay attention to moral, authentic and ethical dimensions of leadership, which cultivate sustainable and responsible relationships with stakeholders by advocating sustainability and active citizenship.

The antecedents of transformational leadership are moral values (Hood, 2003; Groves and LaRocca, 2011) and altruism values (Engelbrecht et al., 2005; Hayibor et al., 2011). According to Carless et al. (2000), transformational leaders express their values by: a) communication of mission and visions; b) development of employees; c) support for employees; d) empowerment to employees; and e) promoting innovation, and being charismatic and a role model. Meanwhile, employees internalise values that are articulated by leaders and develop a higher order of emotional attachment to them (Conger and Kanungo, 1987), resulting in good performance (Avolio and Bass, 1995). Therefore, Hayibor et al. (2011) suggest a positive relationship between transformational leadership and perceived and leader-follower values congruence (Bosch, 2013).

However, Bruch and Walter (2007) stated that transformational leadership is influenced by organisational hierarchical context. The MMs are often constrained by organisational regulations and have less discretion to initiate far-reaching, innovative decisions, unless they are expected to behave in a charismatic manner by their superiors (TMs). Thus, Bruch and Walter (2007) found TMs are more likely than MMs to show idealised influence and inspirational motivation. However, MMs may have chances to motivate followers on a small scale by explaining how work-unit goals relate to TMs' visions, and by translating strategic goals into everyday routines (Rainey and Watson, 1996).

2.1.6 Western values vs Chinese values

The key values of the Chinese political world, according to Yan (2018), are Marxism, economic pragmatism and traditional Chinese values. Yan (2018) suggests that Chinese society combines traditional values (benevolence, righteousness and rites) with liberal values (equality, democracy and freedom), which are reflected in its core socialist values. 'Benevolence' is the core of Confucianism, which means that the ruler should empathise with and care for their people. This is very close to Schwartz's 'benevolence' value, but it depicts a hierarchical relationship between the strong and the weak, the rich and the poor, and those occupying high and low ranks at work. In Chinese benevolence relationships, the advantaged help the disadvantaged to reduce social conflict (ibid.). Bu et al. (2020) identify that the interaction between traditional and modern values impact Chinese youths, namely their beliefs, attitudes and behaviour. For instance, the traditional mentality tends to support family, relationships, authority and male dominance, whereas the modern Chinese mentality focuses more on achievements, autonomy, egalitarianism, utilitarianism, quality of life and gender equality. In spite of large-scale modernization, Hu et al. (2018a) conclude that it did not necessarily endorse and prioritise the justice principle; rather, young people with strong traditional values feel morally obligated to prioritise interpersonal expectations. Additionally, Siltaoja (2006) demonstrates that hierarchy is related to the social structure and people's acceptance of unequal power distribution, peace, and harmony, as well as the perceived importance of family and social relations. Among the majority of Chinese people, hierarchy and power distance values are deeply ingrained (Hofstede, 1983; Li and Tang, 2010); hence people are dependent and possess blind faith in upper management's ability; and employees' thoughts and engagement are considered less important (Michailova and Husted, 2003). Further, Yang et al. (2019) note that cooperative harmony and egalitarianism are highly valued in Chinese culture and moral education; thus, they are not supportive of the power value.

Many researchers maintain that virtue values are associated with CSR values (Berger et al., 2007; Van de Ven, 2008). Arries (2005) defines virtue as the quality of character that enables individuals to recognize the right things to do and act upon them. As such, virtue shares much in common with morality. The virtues in marketing are integrity, fairness, trust, respect and empathy (Hartman and Beck-Dudley, 1999). If people embrace these values, they can make appropriate decisions when their values conflict with corporate targets (Newton, 1992). Virtue in modern times is understood as the quality of a good person (Athanassoulis, 2004), an admirable characteristic and ethics of care (Baier, 1985). Virtue is an indigenous value that historically played a more essential role in Chinese philosophy and Confucian culture than in western countries. According to Yuan et al. (2022), Confucianism promotes eight virtues: *ren* – benevolence and compassion; *yi* – righteousness; *li* – ritual propriety; *zhi* – wisdom; *xin* – trustworthiness; *zhong* – loyalty; *xiao* – filial piety; and *jian* – frugality (p.4). It teaches people how to control themselves, be self-disciplined and cultivate themselves to create a harmonious world (Murphy and Wang, 2006).

Ethics/morality remain at the core of Chinese HE at present (Wang, 2019). Moral education contains communist ideology (Lu, 2017), politics, law, morality and mental health (Maosen, 1990). Education as a political instrument aims to achieve goals, as described in "Citizens' Morality Construction Project" (Hu, 2020). According to this document, citizens should serve the people as a priority, live by the principles of collectivism, love of country, people, work, science and socialism, along with displaying social morality, professional ethics and family virtue.

Additionally, Wang and Juslin (2011) discuss virtue values' influence on Chinese companies' acceptance of the CSR concept by integrating a harmonious approach, arguing that if companies interpret the western originated CSR concept from a Confucianism-grounded perspective, then they can accept and integrate it to a large extent.

The 'hedonism' value refers to enjoying oneself, seeking immediate gratification, and spending expressively or symbolically to increase social prestige and pleasure (Wang and Juslin, 2011). These values contradict Chinese classical virtues and indigenous values (Thompson, 2011), which prefer thrift (Faure and Fang, 2008). The values associated with Confucianism do not regard profit as the foremost goal; thus they oppose hyper-profit-seeking egoistic behaviour, and place the emphasis on benevolence and the well-being of society at large (Zhang and Albrecht, 2010). For instance, large Chinese organisations are not ultimately accountable to shareholders, but to the Communist Party of China (CPC) (Thompson, 2011); thus, they do not have financial pressure. Despite this, the state stresses that companies can pursue the hedonistic values of the market, as long as they improve the employment, health and safety rights of their workers. Government-owned companies are required to maintain social stability toward their employees, which means they cannot cut employee jobs to make profits (Hu et al., 2013).

Scholars have shed light on cultural differences and values. Inglehart and Baker (2000) note that individual freedom and equality are the core values of western societies, though they clash with some values in other cultures, such as gender equality running counter to traditional Chinese family values (Hu and Scott, 2016). Additionally, Sapic et al. (2019) report that customers who value tradition might reject foreign fast food. Also, Hofer et al. (2017) note western cultures are often more open to change and are less conservative than non-western cultures.

2.2 Corporate social responsibility in HE

2.2.1 Evolution of CSR

The study of the concept of CSR has a long and wide-ranging history; its literature runs from the early 1920s to the present. The topic has been explored by many scholars, among them Carroll (2008) and Schwartz and Carroll (2008), who focused specifically on CSR development in the social community. Other researchers, such as Windsor (2001) and Crowther and Aras (2008), show a focus on how the literature on CSR has developed. Therefore, with the development of the idea of CSR over the past eleven decades, many pieces of research integrate, summarise and synthesise the evolutionary trends and focus on areas of prior investigations.

Building upon works of Gond and Moon (2011), Bhaduri and Selarka (2016) reviewed the concept of CSR and how it has escalated from its roots in the 1920s until the early part of this millennium. In its budding stage, the CSR concept was based on the notions of Public Service, Trusteeship, Business Ethics and Philanthropy, to satisfy societal needs and to improve the welfare of the society (Bowen, 1953). From the 1950s, the term Businessmen's Social

Responsibility emerged, which suggested linking CSR and success of the business as complementary aims. The 1970s are when the CSR concept picks up rapid growth.

Come the early 1980s, the notion of CSR had transcended to the alternative idea of Corporate Social Responsiveness, and this further translated into Corporate Social Performance (CSP) in the mid-1980s. The concept of CSP has been widely studied by many researchers, especially in the organisational context, where interrelationships exist between CSP, Firm Performance, Profitability and Corporate Reputation. In parallel with this, stakeholder theory also emerged, which explained the concept of CSR, later becoming the foundation for comprehending the link between CSR and Sustainable Development during the 1990s. Expanding on Stakeholder Theory, Sustainable Development (SD) Theory highlights the importance of balancing the tension between present and future needs (Tetrevova and Sabolová, 2010). Hence, the 1990s was depicted as a time of diversification and globalisation. Meanwhile, the concept of CSR had been accepted by many organisations in guiding, regulating and implementing operational activities and strategies. Introduced in the 1980s, but rapidly developed in 21st century, the Triple Bottom Line (TBL) (Elkington, 1994) inspired the appearance of modern socially-conscious terms, such as Corporate Citizenship, Corporate Stakeholder Responsibility and Political CSR.

A well-recognised scholar, Carroll (2015) reviews the evolution of CSR over the past half-century, from the 1960s onwards. Instead of listing all the concepts that are incorporated into CSR, Carroll (2015) provides an overview of the entire CSR picture for scholars to explore. The author maintains that the root of CSR results from various kinds of social expectations and movements about civil rights, women's rights, customer rights and the need for environmental protection, which encourages the government to regulate businesses to be responsible to stakeholders other than traditional shareholders. Beyond responsibilities that were formalised by law and economic needs in the 1960s, Carroll (1979) states that society also expects a business to be ethical by protecting stakeholders' moral rights and voluntarily make philanthropic contributions to the common good. In the subsequent two decades, as Corporate Social Responsiveness and CSP came to light, these combined to help solve social issues, and the latter highlights the achievement of "doing" CSR. Carroll (2015) generalises the focuses of development of CSR as a shift from motivations (responsibility) to actions (responsiveness) to results (performance). More terms have become prevalent during the 1970s-2000s, including Business Ethics, Stakeholder Management, Corporate Citizenship and Sustainability (Carroll, 2015; Nagy and Robb, 2008). Overall, this article favours Carroll (2015), who asserts that emerging concepts are competing, overlapping and complementary between each other; meanwhile, they are all extensions of the broad concept.

Bhaduri and Selarka (2016) summarise this historical evolution of CSR into five phases (see Table 2.2).

Table 2.2 Evolution of the CSR concept (Bhaduri and Selarka 2016)

Time period	Evolution of the CSR concept
1950–1960s	Period of introduction of CSR in the academic arena, and corporate philanthropy as CSR
1970s	Period of rapid growth in the concept of CSR
1980s	Period of Stakeholder Theory and Business Ethics
1990s	Period of CSR practice by Corporates
2000 onwards	Period of empirical works to investigate the determinants and consequences of CSR on corporate strategy

Studies on CSR during the 1950s-2000s represent a well-organised and well-structured body of knowledge, that conveys a timeline of conceptual shift and development. However, there is a lack of coherent/in-depth study concerning the more recent development of CSR as we move towards the third decade of the 21st century. By looking through an HE lens to explore the development of CSR over the last decade, this paper has identified three new concepts, namely: Education for Sustainable development (ESD); University Social Responsibility (USR); and CSR 2.0 in HE. These are discussed in detail immediately below.

2.2.2 CSR definition in HE: Western and Chinese

Over the last decade, the concept Corporate Social Responsibility (CSR) has become increasingly important in higher education, giving rise to new concepts such as Education for Sustainable Development (ESD), University Social Responsibility (USR), and CSR 2.0. ESD is derived from the UN Sustainable Development Goals for Higher Education in terms of their social, economic and environmental impacts. Importantly, an ESD researcher (Van Weenen, 2000) suggested that HE has a role to play in integrating the SDGs into curriculum design: in addition it should contribute to embed SDGs into planning, motivating and managing change towards sustainability at organisational, communal and industrial levels.

The second new concept, USR, emphasises that CSR is "an institutional commitment to answer for social needs at local, national and global levels" (Garde Sánchez et al., 2013, p. 710). Similarly to ESD, a USR article by Chen et al. (2015a) suggests that universities should contribute externally to social, ecological, economic, technical and environmental development by interacting with local and global communities (Chen et al., 2015a). Moreover, universities, internally, make a voluntary commitment to "integrate social, labour, ethical and social concerns into their diverse functions" (Larrán Jorge et al., 2019, p. 280). In light of the most recent theoretical studies on USR, Latif (2018) creates and validates a seven-dimension framework, which includes operational, research/development, stakeholder, and legal, ethical, philanthropic, and community engagement responsibilities. It is noteworthy that this scale does not consider environmental responsibility, which is a crucial aspect highlighted by other scholars (Brennan, 2008; Tetrevova and Sabolová, 2010; Nejati et al., 2011; Ahmad, 2012; Vallaeys, 2014; Chen et al., 2015a; Chan and Mohd Hasan, 2018; Chan et al., 2021). Specifically, a university's environmental responsibility manifests in its commitment to minimising its negative effects on the environment. In addition, it enhances students' environmental citizenship through education and empirical projects (Gebbels et al., 2011); they could thus help local businesses with environmental issues (Kouatli, 2019). Several research studies, for example Janmaimool and Khajohnmanee (2020), also indicated universities should promote environmental responsibility and pro-environmental behaviours; comply with environmental legislation; support sustainable practices, biodiversity, waste reduction and recycling; and invest in clean technology (Tetrevova et al., 2021). This thesis creates Table 2.3 which displays CSR dimensions in HE.

The last of the newly-listed concepts, CSR 2.0 (Visser, 2011), builds on CSR 1.0, which asserts that corporations have economic, legal, ethical and philanthropic responsibilities. As a way to survive in a competitive market, Sitnikov et al. (2017) apply this concept to HE by giving more attention to the needs of stakeholders. It is believed that this concept helps universities acquire competitive advantages through the development of a reputation based on CSR excellence (Melewar and Akel, 2005; Porter and Kramer, 2006).

Li et al. (2020a) contend that universities need to adopt a more imaginative approach both to survive and to thrive in this evolving communication era (Weymans, 2010; Dahan and Senol, 2012). For instance, social media can be used to communicate CSR activities to external parties. As a result, CSR communication is crucial to establishing a competitive advantage and improving their public reputation (Melewar and Akel, 2005; Porter and Kramer, 2019) in the competitive HE market (Sitnikov et al., 2017). In the CSR literature, however, it has been shown that organisations place a greater emphasis on external, rather than internal, CSR communication (Duthler and Dhanesh, 2018). In addition to external CSR communication, internal CSR communication should not be overlooked, as it is important to close the one-way communication gap (Morsing and Schultz, 2006) and promote transparent, consistent (Jiang et al., 2022) and symmetrical communications within organisations (Baker et al., 2014).

Table 2.3 CSR dimensions in HE, created based on Tetrevova and Sabolova (2010); Nejati et al. (2011); Ahmad (2012); Vallaeys (2014); Chen et al. (2015); and Latif (2018)

CSR dimensions in the university	Descriptions
Educational responsibility	Operational responsibilities factor measures the extent to which universities are performing their operational responsibilities, including improved education, working conditions, resource distribution, encouraging debate and discussion, whistle blowing procedures and unfair practices.
Research and personal development responsibility	University supports CSR-relevant research, educates key stakeholders regarding social responsibility, develops students with industrial experience, commits to public engagement with academic research outcomes.
Internal stakeholder responsibility	University fulfils its social responsibilities according to student and staff demands and interests. It provides equal opportunity, a decent working environment, transparent information and protects human rights.
Legal responsibility	University fulfils its legal obligations. It complies with HE’s standards, rules and regulations, upholds the highest standards of academic integrity and reports any breach of those standards; eliminates unlawful discrimination; ensures workforce diversity; and follows legitimate procedure and policies.
Ethical responsibility	University adopts ethics and values to guide the approach to work in the organisation. It has a code of conduct; adheres to expectations of societal and ethical norms; is ethical beyond regulations; encourages stakeholders to follow professional standards, makes education accessible for all, irrespective of race, creed or political belief; performs with honesty, transparency and fairness in all its initiatives and partnerships.
Voluntary responsibility	It includes both philanthropy responsibility and community engagement. - Philanthropic domain: it meets philanthropic and charitable societal expectations; offers financial support to key stakeholders; CSR-related reporting to the public and engages in local voluntary and charitable activities. - Community engagement domain: it encourages student volunteering, supports social events, plays a consulting role for the community.

Much of the current literature on the definition of university’s CSR in China pays particular attention to its traditional functions, including teaching, innovation, research and social services (Yu and Zhang, 2011). The educational function is to cultivate talents, while the research function requires academics to be creative in research activities. Cultural inheritance and innovation emphasise three aspects (Zhang, 2013). First, as the centre of knowledge, universities aggregate positive traditional institutional, material and spiritual cultures and transmit them to the next generation. Second, students and staff are encouraged to make technological and theoretical breakthroughs that will lead to new knowledge, focusing on developing creative and adaptable students. Third, the function also relates to cultural promotion within university services, such as lectures, consultations, library resources and sports facilities.

Further, the social service function highlights universities' role of serving and leading society, in particular explaining to the public the difference between right and wrong and challenging wrong-doing (Yu and Zhang, 2011). Additionally, international collaboration responsibility is added to university functions, as China's HE sector, influenced by internationalisation, gradually becomes aware of its international role (Yu and Zhang, 2011; Bai, 2013).

Several researchers (Yu and Zhang, 2011; Bai, 2013; Zhang, 2013) equate university functions with USR. In these instances, university functions are more to satisfy the needs of social development. Based on the dominant-subordinate relationship between government and universities, the latter tend to focus on responsibilities towards the government (mainly teaching and research), neglecting corresponding responsibilities to society (Bai, 2013). This understanding of USR is rather narrow and indigenised (ibid.), as they see USR components as tasks to serve society via their functions. Bai (2013) criticised the fact that universities overachieve in an economic development function, instead of practicing good, due to an inadequate, nationalistic and localized understanding of USR. The lack of a clear definition of USR creates the danger of not taking into account the social impact of the collaboration between government and companies. Also, Zhang (2010) disagrees with conflating functions with USR. He claims that "function" has two meanings: university organisational duty (must-dos); and university external impact (might-dos, if capable). Moreover, USR interpretations varied by university background and orientation (Gui, 2000). For instance, key national universities have to lead state and society development; vocational colleges aim to improve labour skills. Meanwhile, scholars from different disciplines and backgrounds help their institution take social responsibility in diverse ways. Hence, there is a need to give a clear definition to USR.

Instead of clarifying USR, the government utilises HE to conduct educational reforms, which further blurs the boundary of the USR. Since there is no USR scope, universities are taking on a great deal more than their main responsibilities (teaching and research). However, universities are not capable of meeting this increased public expectation of them (Kang, 2012a). Therefore, there is a gap between the USR undertaken by universities and the USR that ought to be taken over by various stakeholder groups (Zhang, 2010; Kang, 2012b; Bai, 2013). According to Kang (2012b), Chinese universities place emphasis on contributing to state and societal development at the practical level (serving pressing issues for state development), but neglect their theoretical innovation (knowledge exploration). One common taxonomy of USR is academic responsibility and non-academic responsibility (e.g., social security and logistics service) (Bok, 1982b; Wang, 2005). Non-academic responsibility has a significant impact on the existence and fulfilment of core responsibilities of the university.

Wang (2005) believes that universities should be forward-thinking and non-utilitarian for the highest goal, namely vision and mission, as opposed to routine tasks or obligations. This position is in line with Bai's (2013) point about universities embracing sustainability concepts and directing society to a sustainable future through community involvement. A further observation by Wang (2005) is that USR in Chinese universities is contingent, situational and diversified. He also discovers that USR scope changes greatly in response to governmental policy pertaining to HE. Zhang and Albrecht (2010) further summarise universities' higher-level responsibilities on leading culture, knowledge, morality and society. Furthermore, Liu (1999) demonstrates the co-existence of explicit USR (teaching and research functions) and implicit USR (challenging and judging social issues and promoting positive values) in China. Moreover, Guo (2003) maintains that the abstract and implicit version of USR can only be achieved by implementing the explicit USR.

2.2.3 CSR approaches: Western and Chinese

Explicit CSR is defined by Matten and Moon (2004) as corporate policies (formulated by the organisation) that compel the organisation to consider and act upon social interests, such as voluntary, self-interest-driven policies, projects and strategies. It can be self-motivated and/or driven by policy, government ideology, business associations and social representatives (Matten and Moon, 2004). Furthermore, as Chapleo (2011) and O'Connell et al. (2011) suggest, explicitly articulating a brand’s vision and values is an essential component to its success.

The implicit CSR concept has been influential since 1995 (Hiss, 2009). This implicit form of CSR is grown in a political system (heavily institutionalised concept) where parties recognize the norms and ensure their legitimacy in policy-making. The set of norms, values and regulations are mandatory for corporations. Implicit CSR also denotes the corporation’s concern for social interests and solves social issues in the wider formal and informal institutions, as expected by all major stakeholders and itself (Lécuyer et al., 2016). So, instead of reporting CSR actions and policies to the public, implicit CSR highlights building the idea into organisational practices (Hiss, 2009). Matthews and Moon (2004) contend their framework helps users to analyse countries’ approaches to social issues. Carson et al. (2015) report that implicit CSR is typically found in European companies operating within institutional frameworks; while North American companies prefer identifying social objectives and pursuing them by making policies (explicit CSR).

However, implicit and explicit forms of CSR could co-exist (Matten and Moon, 2004) or complement one another in different state settings (Hiss, 2009; Blindheim, 2015). In hybridisation, one form may dominate and the other may serve as a supplement; the dominant role may shift to the other form. For instance, Matten and Moon (2004) note that European companies move from implicit to explicit responsibilities (Looser and Wehrmeyer, 2015). Nevertheless, in the UK, CSR is usually in the form of voluntarism, which is both prevailing and explicit (Looser and

Wehrmeyer, 2015). Using the hybridised form of CSR, the company can create value for society and improve competitiveness (Sairally, 2013).

In addition to the co-existence of implicit and explicit CSR, Matten and Moon (2004) find there is a dynamic relationship between the two. It is evident that what was implicit is now explicitly embraced (ibid.). Explicitisation is to generalise corporate habits, the traditional expectations of institutional environments, and the voluntary conduct of CSR initiatives. Also, implicit rules and norms could be made explicit through the explicitisation of CSR. In contrast, explicit policies, strategies, and practices could be accepted by companies and then integrated into their norms and rules for development; thus, becoming implicit. Dashwood's (2012) study reported that, due to global CSR advocacy and Chinese economic expansion (Guan and Noronha, 2013), China put forth explicit CSR regulations in 2006. Under this situation, Chinese organisations are encouraged to standardise CSR reporting (Noronha et al., 2013); while their environmental reporting (Situ et al., 2020) especially is undergoing a slow and tentative development.

The expressive strategy is about a company expressing its social and environmental values to build a positive reputation for building and branding (Carson et al., 2015); thus, it drives CSR explicitisation. In the European and Scandinavian context, explicit CSR is expressed as a strategic tool for enhancing CR and public trust (McWilliams and Siegel, 2001). This is in line with Friedman (1970), Burke and Logsdon (1996) and Smith (2003), who all consider CSR activities to be of strategic importance. On the contrary, implicitisation of CSR is driven by government regulation for CSR and governmental monitoring (Gond et al., 2011); these expectations included in policies are adopted and internalised by companies. For instance, most European, North American, and some Asian countries regulate organisations to provide non-financial reports. As explicit and implicit CSR blend, regulators and the public have become more concerned with defining their expectations of businesses through formal CSR agendas. As a result, companies implicitly included them in their norms and rules, following the trend and external expectations.

Explicit and implicit CSR are also influenced by the national institutional system (Ranville and Barros, 2021). In terms of CSR expression and implementation, countries differ according to their political, financial, educational and labour systems (Matten and Moon, 2008). Besides this, the cultural system influences the rules and understandings that organisations follow (Morgan and Kristensen, 2006). Another essential element is the economic system: liberal market economies, which encourage individualism and enable companies to make decisions according to their discretion (Blindheim, 2015), provide companies with an opportunity and motivation to address social concerns explicitly. In the coordinated market (e.g., Germany and Japan), the government takes the lead, and encourages "collectivism and policies with obligations" (Blindheim, 2015, p.53). The collective institutionalised values, norms and rules are mandatory for companies to follow (Matten and Moon, 2008). Therefore, companies often take the route of implicit CSR (Conte et al., 2020) in the coordinated economy. Germany, for example, does not have to add staff participation governance to its policies, as it already exists in the institutional framework (Matten and Moon, 2004). In transitional economies dominated by the government, such as China (Peng and Luo, 2000; Matten and Moon, 2008), regulations outline roles and responsibilities and include guidelines and reporting standards (Park and Luo, 2001). There are still no hard laws, regulations or taxes requiring companies to report environmental information (Steurer, 2010; Situ et al., 2020); because of institutional (coercive) isomorphism, companies perceive government's CSR policies as mandatory (DiMaggio and Powell, 1983). However, Mutti et al. (2012) observe that there are relatively few historical studies in the area of CSR in China, particularly from an industrial perspective.

2.2.4 CSR and university autonomy

The social contract between the society and American universities requires universities to provide social services and develop graduates to satisfy social needs in exchange for autonomy and financial support (Zhang and Xu, 2008). However, it is hard to maintain a balance between autonomy and providing service. When Western universities attempt to obtain more independence, they feel pressure from high social demands and government interference. Talking from western experience, Zhang and Xu (2008) proposed maintaining intellectual freedom while working with the community, solely through non-economic and non-political knowledge resources (Bok, 1982a). If a university receives large amounts of funding from unethical social organisations, it will be difficult to maintain its integrity. In addition, a few scholars have discussed the distinct characteristics of university autonomy in China. Since late 1970s, Chinese governance shifted from state-controlled to a government-supervised (partially independent) model, due to a number of reforms involving decentralisation (Morgan and Wu, 2011). The decentralised HE governance idea originated in Anglo-Saxon universities (Shattock and Horvath, 2020) and is sustained by Chinese principles (Hong, 2018).

China's educational reforms have made explicit achievements in four areas: governance, finance, human resources and academics (Yu and Zhang, 2011). As outlined in *Higher Education Law of the People's Republic of China (Article 32*) (Ministry of Education, 2009), Chinese universities have autonomy in student admission, specialised establishments, teaching and research, international exchange and cooperation, internal structure and personnel management, along with financial and property management. However, Li (2020) noted the conflict between increasing university autonomy and the government-determined decentralisation process (its extent, procedure and pace). Mai et al. (2020) suggest that Chinese universities' degree of self-determination depended on the particular area. In some areas, the government gives direction and goals, and the institution is self-sufficient in deciding how to achieve the goals (Yang et al., 2007). As an example, university academics influence academic resource allocation, while being affected by academic hierarchy position and academic capability (Ying et al., 2017). In other areas, it is clear that the government will control the nomination of the president and party secretary as well as political education. There are some areas that sit in the middle between being completely controlled and having total freedom. For instance, the university can make changes to disciplinary programmes with a condition of reporting to the government. In this respect, the autonomy can be described as regulated and procedural, (Yang et al., 2007) or as a narrowing of substantive autonomy (Berdahl, 1990).

Scholars explain Chinese university autonomy largely from a cultural point of view. Ren and Li (2013) note that history and culture are essential to the development of Chinese universities, and they highlight three key results: self-mastery and intellectual freedom; humanistic mission; and institutional diversity. By using historical and cultural lenses, Hayhoe (1996) argues that Chinese academies traditionally served political purposes; thus, they had no autonomy. This is distinctly different from western academies, which were founded with religious purpose and obtained academic and intellectual autonomy (Ren and Li, 2013). Accordingly, the same authors developed "the *zhong-yong* model of self-mastery", to provide a more accurate understanding of Chinese universities' autonomy. The model of Ren and Li (2013) aims "to cultivate an individual's potential to maintain social justice" (p.7). Meanwhile, university pragmatism is influenced by Confucian epistemology, which implies that universities are more receptive to state interference and believe knowledge is valuable only when it serves the highest public interest (Li, 2016; Li, 2020). Second, the humanist mission is rooted in Confucian humanism; it indicates that ethical knowledge and ethical practice should be aligned. Chinese epistemology fostered the belief that a person's attitude towards serving the country and a bigger purpose should be affirming. Finally, the Confucian value of harmony with diversity and tolerance has also been associated with the institutional diversity of Chinese HE. Despite its highly hierarchical, stratified and meritocratic structure, Chinese HE incorporates various aspects of the Anglo-Saxon HE model regarding "institutional autonomy and governance, curriculum, standards, and assessment, financing and pedagogical approaches" (Ren and Li 2013, p.10). However, Li (2020) argues that the Anglo-Saxon model is not integrated within the state, while the Chinese continental model is so integrated and is self-mastery/intellectual-freedom oriented. Although the China and western models interact at some points, they have different focuses (Yang et al., 2007).

2.2.5 CSR and managerial discretion

Managerial discretion has become a prospective direction for leadership studies (Finkelstein et al., 1996). Managerial discretionary obligations are often associated with philanthropy and voluntary social involvement, which is the least weighted responsibility (Carroll, 1979). However, Rose-Ackerman (1975) claims that the management of discretion is not philanthropy, but the degree of autonomy in managerial decisions that are rational, coherent and unified (Yan et al., 2010). Later, Linden and Teece (2018) defined managerial discretion as "the latitude that executives have to affect the activities of the companies that they run" (p.950). Further, Shen and Cho (2005) refer to it as "latitude of objective" and "latitude of action" (p.843). Braadbaart et al.

(2007) argue that managerial discretion is equivalent to autonomy, which represents a manager's ability to influence organisational outcomes. Andersen and Nielsen (2009) hold the view that managerial discretion refers to the extent to which mid-level managers can act and make decisions without the approval of top management in a de-centralised organisational context. According to Bach (2010), the scope of actions can be divided into decision making (strategic) and policy implementation (operational) in personnel or financial matters.

Managers' freedom of action is interpreted by economists and researchers in the management field to be both positive and negative (Linden and Teece, 2018). Negatively, executive objectives and actions could diverge from organisational or industry standards. From the positive view, managers' capability in creation and orchestration of organisational resources (Augier and Teece, 2009) could bring in wealth and competitive advantages (Carpenter et al., 2001; Aragon-Correa et al., 2004). Takeuchi et al. (2008) further elaborate on the interpretation that managers have a discretion to act in deciding organisational structure, determining development strategy, and implementing technology transformations. Other researchers (Verhoest et al., 2004; Braadbaart et al., 2007) argue that managers have autonomy over strategy, operations and financial management. These managerial discretion components have been linked to corporate performance by Key (2002). Moreover, Yan et al. (2010) discover that management compensation and task autonomy positively mediate the relationship.

Keegan and Kabanoff (2008) suggest that managerial discretion can result in customer values, premium service and organisational development (Hess et al., 2001; Papadakis and Barwise, 2002). If the context encourages managerial discretion, then there are fewer organisational constraints arising from "job demands, expectations, rules, routines, formal control systems, resources, social embeddedness and networks" (Espedal, 2015, p.143). A number of studies (McGuire et al., 1988; Alniacik et al., 2011) have concluded that CSR is usually associated with a high degree of managerial discretion and vice versa. CSR is driven by management discretion since managers are moral actors who have the obligation to exercise discretion for CSR outcomes (Rose-Ackerman, 1975; Carroll, 1979; Wood, 1991; De Cremer et al., 2011;). CSR performance decreases when managerial discretion is decreased (Ioannou and Serafeim, 2012); this is also confirmed by Jain and Jamali (2016). According to Blindheim (2015), institutional constraints heavily influence the choices and actions of managers (Sun et al., 2018). Availability of funds is also a strong factor (McGuire et al., 1988; Windsor, 2006). For this reason, managers are also concerned about cost and profit. It shows that managers reduce their investment in CSR when there is not enough money.

Studies about managerial discretion concerning CSR in higher education are scarce. Verhoest et al. (2004) and Kohtamäki and Balbachevsky (2019) investigate university autonomy, but give more importance to university autonomy than managers' autonomy. It is proposed to measure Chinese executives' managerial discretion from their structural position power, expert prestige power and resource operation power (Espedal, 2015). As their taxonomy is meant to measure CEOs, it is calculated based on sales and may, as a consequence, not apply to Chinese HE. The impact of discretion is undeniable in China; ethical leadership and discretion engender CSR development (Yu and Zhang, 2011). In addition, manager attitudes influence reporting on social and environmental concerns (Campbell, 2000; Cormier et al., 2004). According to Williams and Aguilera (2008) and Carmeli et al. (2010), context determines managerial discretion. According to Wang (2006), Chinese institutional, cultural and historical characteristics affect managers' autonomy and predict Chinese CSR development, so its trajectory differs from western companies. This claim is consistent with Hu et al. (2018b), who maintain that managerial discretion is dependent on factors such as task environment factors, firm factors, characteristics of managerial personalities (Jing et al., 2010) and Chinese situational factors. For instance, in the state-owned environment, managerial discretion is reduced by political dominance (Dong and Gou, 2010). It further supports the idea that managerial discretion is weaker in collectivism, as found in China (Bond and Hwang, 1986), than individualistic culture (Crossland and Hambrick, 2007). The public has an ingrained expectation for state-owned companies to be responsible for all aspects of the society, which results in corporate managerial behaviour tending towards responsibility (Ma et al., 2020).

2.2.6 CSR and stakeholder theory

Since the 1980s, researchers (Freeman, 1984; Evan and Freeman, 1988; Donaldson and Preston, 1995) have shifted from focusing on profits for shareholders to focusing on "stakeholders". A stakeholder is generally considered any group or individual who is affected by or can influence an organisation's goals (Freeman, 1984). According to Epstein (1987), CSR involves a company making decisions or behaving in a way that is beneficial to all its stakeholders. Van Marrewijk (2003) and Freeman and Velamuri (2006) state that stakeholder approach is about organisations being not only accountable to their investors, but it should be also mandatory to take responsibility for stakeholders, i.e. the organisation should consider the legitimate interests and rights of stakeholders (i.e. human rights, labour rights, environment) and managers should apply moral theories and ethical rules to their practices. As a reciprocal process, the stakeholders contribute to the company's success in meeting their interests (March and Simon, 2005). Influenced by stakeholder theory, corporate citizenship comes into view and is defined by Maignan and Ferrell (2001) as "the extent to which businesses assume the economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders" (p.38). Hence, corporate citizenship emphasizes that an organisation is a citizen who has a rightful place in society and is surrounded by, interconnected with and dependent on other "citizens" within the same community, as well as responsible for each other (Waddell, 2000). Carroll (1991) regarded "being a good citizen" as the top level of corporate responsibility, which consists more of philanthropy and discretionary activities. While corporate citizenship goes beyond mere charity, it is considered a form of strategic philanthropy (Windsor, 2001), as well as a form of social capital (Habisch et al., 2001) that can ultimately boost the economic performance of businesses. Therefore, corporate citizenship contributes to an organisation in terms of the long-term maximisation of enlightened self-interest through corporate investment in the process and norms of the organisation's social environment (Crane et al., 2008).

Iglesias et al. (2020) proved that CSR influences customer loyalty both directly and indirectly through "co-creation". Co-creation means the organisation collaborates with customers asking them to select or contribute the content while developing a new relevant product or service (Bokhari, 2017; Markovic and Bagherzadeh, 2018). Bokhari (2017) stated that creating with customers is a creative, dynamic and social process that fosters customer innovation and self-development, and builds up a bond between customers and the organisation (Nambisan and Baron, 2007) to improve customer experience (Buhalis and Sinarta, 2019). CSR-oriented organisations are more open to their stakeholders' opinions, needs, and challenges to find solutions for them (Nysveen and Pedersen, 2014; Pour et al., 2014); therefore, more compatible with co-creation. Spry et al. (2020) further explored multiple stakeholders participating in co-creating university brand identities through shared values. According to their findings, staff placed more emphasis on faculty or programs staff, students and partners who shared values.

2.2.7 CSR and manager values

The values, beliefs, demographics, educational and cultural background, characteristics and biases of managers play an important role in shaping their perceptions of CSR agenda and strategies (Thomas and Simerly, 1994; Hemingway and Maclagan, 2004). It was also noted that altruistic and strategic forces, perceived behavioural control, self-identity and organisational slack (Dennis et al., 2009) motivated philanthropist managers to pursue charitable purposes and benefit others (Sánchez, 2000). As such, top managers' values determine the visions of CSR orientation, make long-term decisions on CSR strategy and articulate the strategic posture throughout the organisation (Suar and Khuntia, 2010). Also, their principles determined the organisation's values and cultures (Sullivan et al., 2001). Considering values are ingrained in organisations through top-down processes (Suar and Khuntia, 2010), the MM group should be taken into account in formulating and articulating the organisation's values (Gehman et al., 2013), since they are affected and guided by top managers' thoughts and tend to align with these values and decisions in CSR implementation (Bedeian, 2002).

2.3 Corporate reputation

2.3.1 Definition of CR

Corporate Reputation (CR) has been defined differently in different academic disciplines. In the initial stages, CR is viewed as an intangible asset that becomes a factor of competitive advantage and profit generation (Weigelt and Camerer, 1988; Cloninger, 1995; Solayappan et al., 1998).

Numerous theories explain the concept for such purposes. First, by leveraging signalling theory, managers can use CR to demonstrate the organisation's attractiveness and capability, which may be reflected in past interactions with stakeholders and differentiate from rivalries with external stakeholders (Barney, 1991). Second, observers such as investors and customers, due to information asymmetry, rely on the reputation of an organisation to evaluate its reliability and predict its performance in the future (Myers and Majluf, 1984; Fombrun and Foss, 2001). Additionally, from a behavioural perspective, an expanding body of research indicates that positive CR can increase customer perceived value, purchase intention (Hansen et al., 2008), customer satisfaction (Chun and Davies, 2006; Walsh and Beatty, 2007), and customer loyalty (Bontis et al., 2007). Lastly, CR may also generate financial value by improving the ability of the organisation to manage stakeholders and increase trust among them over the long term (Fombrun and Shanley, 1990; Hillman et al., 2001), which can be viewed as a "reservoir of goodwill" (Fombrun and Foss, 2001). The creation of financial values in this case does not come from economic activity, but rather from its protection from negative financial performance during crisis (Knight and Pretty, 1999; Fombrun and Foss, 2001).

Dowling (2016) outlined a "family" of constructs that are associated with corporate reputation, such as corporate image, corporate brand, corporate identity, corporate personality, corporate reputation, corporate status and reputation equity (cited in Brown et al., 2006). However, they are separate constructs and are not alternative concepts to each other. It is, thus, difficult to determine whether different researchers are studying the same or different phenomena (Pfarrer et al., 2010). Therefore, it raises several questions. There has been much discussion in various articles about reputations, but does it comprise the whole of the CR; or does it sum the reputations individually? And who are the key stakeholders whose needs, wants and expectations are decisive for the organisation? Barnett et al. (2006) advised academics to disentangle reputation from related constructs to avoid confusion (Barnett and Pollock, 2012). Additionally, scholars began studying CR from the stakeholders' perspective as a remedy. As different stakeholder segments have CR views that differ, stakeholder theory is frequently applied to identify the groups of people who have an impact or are affected by an organisation's conduct (Freeman and Medoff, 1984; Dowling, 2016).

Using this stakeholder theory, Fombrun and Gardberg (2000) and Dowling (2016) approached CR from a psychological perspective and defined it as a person's admiration and respect for the organisation at a certain point in time (Ponzi et al., 2011). An organisation's stakeholders are asked to evaluate their feelings of goodwill, trust, admiration and respect for it (Ponzi et al., 2011). Thus, researchers increasingly agree that reputation is a collective perception or judgement (Barnett et al., 2006). Fombrun (1996) was backed by some other scholars. For example, Brown and Logsdon (1997) pinpointed five characteristics of CR, namely: 1) it is based on perception; 2) it is a collective judgement made by all stakeholders; 3) it is comparative; 4) it can be positive or negative; and 5) it is enduring and consistent. Based on these attributes, Walker (2010) defined

CR as “a relatively stable, issue-specific aggregate perceptual representation of a company’s past actions and future prospects compared against some standard” (p.370). This definition is more suitable for capturing what diverse groups of people regard as the essence of a good or bad CR. Further, Dolcos and Denkova (2014) argued that one’s emotional appeal may influence an individual’s perception of the character of an organisation’s CR.

2.3.2 CSR and reputation

There is already a vast amount of literature supporting CSR as a prelude to, or an antecedent of, a distinguished CR (Brammer and Pavelin, 2006). Moreover, Vidaver-Cohen and Brønn (2015) maintained that CSR works as the builder, maintainer, strategy for crisis times and risk management insurance of CR. As a result, managers are increasingly appreciating how CSR can become a powerful tool for managing risk and protecting reputation. Since the social and environmental responsibilities of CSR are increasingly incorporated into a business model, organisations should be accountable for social issues and, hence, should actively pursue citizenship. Gradually, CSR becomes a component of CR, or a key criterion of CR measurement (Schnietz and Epstein, 2005).

The findings of Lindgreen and Swaen (2005) illustrated the overlap between CSR and CR, and suggested areas for future study. In response to this call, Hillenbrand and Money (2007) conducted a qualitative study to discover how CSR and CR interact from stakeholders' perspectives. A significant overlap between CSR dimensions and CR was noted. Other scholars reported some parts of CR that were relevant to CSR, called Corporate Social Responsibility Reputation (CSRR). Based on Waddock (2000), Soppe et al. (2011) claimed that the CSRR represents a company’s perception of its ability to meet heightened expectations of CSR at specific times; while, according to Pérez and López’s (2017) study, CSRR is achieved by an organisation signalling its CR to stakeholders through its CSR reporting, and it focuses on an organisation’s public perception of its social performance over time (Lee, 2016). Furthermore, as noted by Siltaoja (2006), CSR and reputation are highly contextualised. The reputation of a company is shaped by stakeholders’ values and assumptions about a company’s motives. Hence it is impossible to assess the impact of corporate actions against reputation without knowing what people understand by CSR and ethical behaviour. For instance, in the UK and China, stakeholders might have different priorities. In addition, customers might associate an organisation’s CR positively with a specific dimension (Alniacik et al., 2012; De Castro et al., 2006), such as a company having a noticeably more established reputation than for its leadership a company having a noticeable established reputation for innovation than its leadership. When the organisation concentrates on a single dimension, it is more likely to shape a strong CR in that respect (Fombrun and Foss, 2001). Furthermore, CSRR can be measured through surveys (Herremans et al., 1993). For example, RepTrak by the Reputation Institute proposed citizenship, governance and workplace as attributes that are used to measure CSRR (Kim and Woo, 2018).

As different measurement procedures generate different results (Aupperle et al., 1985), recent studies (King and McDonnell, 2012; Wickert and Cornelissen, 2017) have identified misalignment between CSR practices and the perception of CSR, because of measurement issues using a quantitative approach (Yang and Stohl, 2020). Therefore, this thesis uses the RepTrak system (Fombrun et al., 2015) to analyse perceptions of CSR reputation among internal middle managers and/or staff and external students and/or alumni at the selected UK and China universities.

2.3.3 Reputational measurement – the RepTrak framework

Focusing on various aspects of corporate reputation, researchers have proposed a number of corporate reputation measurements in the literature. For instance, corporate reputation has been a crucial intangible asset of a company for value creation (Roberts and Dowling, 2002; Zabala et al., 2005), and other authors measure the antecedents and consequents of CR (Walsh and Wiedmann, 2004) at a strategic level (Money et al., 2017). In addition to the perceptual approach, corporate reputation can be described as the stakeholders' attitudes and beliefs, as well as perceptions of past actions and future prospects (Fombrun and Van Riel, 1997). Hence, corporate reputation can be conceptualised as a perception constructed at the individual level. To meet the expectations of multiple stakeholders, reputation investigators tend to take both perceptual and strategic approaches into consideration when designing corporate reputation measurement systems (Chun, 2005). Money and Hillenbrand (2006) developed a model that compared several key reputation measurements regarding their antecedents, reputation measurement index, and consequences at both the strategic and perceptual levels. Specifically, the Reputation Quotient (RQ) (Fombrun and Van Riel, 1997); the Corporate Personality scale (Davies and Fisher, 2018); Stream of Thought in Reputation Literature (Berens and van Riel, 2004); Extension of the RQ in Germany (Walsh and Wiedmann, 2004); and Stakeholder Performance Indicator and Relationship Improvement Tool (SPIRIT) (MacMillan et al., 2004) were illustrated by Money et al. (2017). Conjoining both strategic and personal perspectives of reputation measurement is essential for understanding potential gaps between an organisation's activities and stakeholders' expectations (Hillenbrand and Money, 2007) and reducing potential stakeholders' dissatisfaction (Post and Griffin, 1997; Griffin, 2008; Petkova et al., 2008).

The Reputation Institute collaborated with Harris Interactive in 1999, contributing to the creation, examination and launch of the RQ instrument (Fombrun et al., 2000). RQ instruments categorise 20 items into six taxonomies: 1) Emotional Appeal; 2) Products and Services; 3) Financial Performance; 4) Vision and Leadership; 5) Workplace Environment; and 6) Social Responsibility. Fombrun's (2005a) scale leads to the ring-shaped RepTrak model, the multi-nationally validated seven-dimension scale constructed from 23 items, as an extension of RQ (Jie et al., 2016). The RepTrak model (also called "RepTrak system") consists of two sets of assessments: the inner ring is a short-form emotional-based measurement named the RepTrak Pulse scale (Ponzi et al., 2011);

and the outer ring is the driver-focused measurement named the RepTrak Drivers scale (Fombrun et al., 2015). RepTrak measures seven driving factors of reputation that elicit emotional attachment (Fombrun et al., 2015). In contrast, RepTrak Pulse (esteem, good feeling, trust and admiration) is considered the core of the model (Ponzi et al., 2011) and can be used as a short form version of this construct. Both RepTrak and RepTrak Pulse are used in the present study.

2.4 Gaps in Knowledge

Below Table 2.4 demonstrates the gaps in knowledge derived from the literature review, along with the research questions intended to address these gaps. The following narrative identifies how these were established.

Firstly, as illustrated in Table 2.4, the literature review on values theory, CSR and Corporate Reputation has revealed five gaps in knowledge. Among various studies which examined the relationship between CSR and CR, values theory is a research direction of increasing interest, as evidenced by Siltaoja (2006), Li et al. (2020b), Basil and Weber (2006), Harvey et al. (2021) and Golob et al. (2008). The reasons for the adoption of values theory are that: firstly, some values, such as virtue and Marxism, are rooted in the eastern Confucian culture (Yan, 2018) and are distinctly different from western values, which highlight individual freedom and equality (Inglehart and Baker, 2000). As a result, future research may reveal that participants from eastern and western countries have different values priorities that determine how they implement CSR. Secondly, organisational managers' values priorities have a direct impact on their decision-making and interpersonal relationships in implementing CSR (Sullivan et al., 2001; Bedeian, 2002; Suar and Khuntia, 2010), which ultimately impacts CR. However, although the above-stated research works have been conducted in a range of sectors, such as newspaper and healthcare, the HE sector has not so far been addressed. In addition, the literature review has found that, in the HE context, studies relating to understanding the extent to which top-level managers' interpretations of organisational values coincide with those of operational-level managers have been relatively scanty. Nevertheless, top managers are often those who articulate organisational values; and operational-level managers are those who operationalise the expectations and ambitions of TMs (Turker and Ozmen, 2018); thus, more attention should be given to them in the upcoming studies in relation to HE (Gap 1).

Secondly, taking the evolution of CSR into account, a number of western scholars (Tetrvova and Sabolova, 2010; Nejati et al., 2011; Vallaeys, 2014; Chen et al., 2015; and Latif, 2018) have attempted to define CSR in universities and developed multi-dimensional frameworks for this. In contrast, the literature review reveals that there is a need to give a clear definition for CSR for the Chinese HE sector. Accordingly, there is a gap between UK and Chinese university stakeholders', especially operational-level managers', interpretation of CSR, because managers can also explain the way in which it is implemented in different divisions (Gap 2).

Thirdly, based on stakeholder theory, You and Hon (2021) examine the congruence between multiple stakeholders and organisational values orientation to gain insight into the drivers of CSR implementation. Bell (2022) proposed that internal and external stakeholders are differently affected by organisational values and hence they have developed different evaluations of the same organisation. According to Siltaoja (2006), multi-stakeholders' perceptions of reputation should also be considered when building a reputation through CSR, as they might have different perspectives. Therefore, in this present study, a multi-stakeholder view is adopted and includes both internal stakeholders (employees and shareholders) and external stakeholders (suppliers, customers and the community (Gap 3).

Fourthly, all things considered, and to the best of author's knowledge, no study has been found so far that explains the potential of a link between operational-level manager and university values congruence and the congruence of multiple stakeholders' perceived CR (Gap 4).

Lastly, Wetzelhütter et al. (2020) claimed that Schwartz's PVQ is a reliable scale for capturing both individual and university values at an Austrian and a Nigerian university. Consequently, future studies might adapt this scale to measure individual-university values congruence also in different countries. Hence, it is useful to assess the impact of values alignment on operational managers' perceptions of CSR implementation in different countries' institutional environment, as institutional settings could impose social and cultural expectations that strongly influence behaviours within them (e.g. a university) (Gap 5).

Table 2.4 Research gaps and questions

Gaps in knowledge	Research questions
Gap 1: Limited research has focused on university-MM values congruence and how these congruent values combine to affect CSR implementation.	RQ 1: What is the level of congruence between the personal values of university top management and those of university middle managers?
Gap 2: There is limited research investigating and comparing the interpretation and implementation of CSR by managers in UK and Chinese universities.	RQ 2: How do middle managers interpret top management CSR goals, and understand their approach to CSR implementation? Additionally, what other factors influence middle managers' CSR implementation?
Gap 3: In researching values congruence and reputational congruence, there is limited research that takes into consideration the multi-stakeholder perspective.	RQ 3: What are the perceptions of university stakeholders (staff, students and alumni) in respect of university reputation?
Gap 4: There is a lack of research investigating the relationship between CSR values congruence and reputation congruence in the HE sectors.	RQ 4: What is the level of congruence between both the personal values and reputation perceptions of university managers (both top and middle) and university stakeholders?
Gap 5: Research on the influence of institutional contexts, such as the UK and China, on the relationship between CSR and corporate reputation in the HE sector is limited.	RQ 5: What are the similarities and differences of the observed patterns of congruence between a higher education institution in the UK and a similar one in China?

2.5 Conceptual framework

This chapter has reviewed the existing literature on the concepts of the values, CSR and CR. It has highlighted a distinct gap in the body of knowledge that seeks to explore reputation building through university-MMs' values congruence on CSR in the context of HE in both the UK and China. Previous studies have paid attention to the fact that CSR behaviour is determined by personal values orientation (Hemingway and Maclagan, 2004; Hemingway, 2005), and some research has regarded CSR activities as an antecedent to CR (Fombrun, 2005b; Brammer and Pavelin, 2006; Vidaver-Cohen and Brønn, 2015). However, only a few articles (Basil and Weber, 2006; Golob et al., 2008; Osman, 2017b) have shed light on the fact that the three concepts are interlinked. Siltaoja's (2006, p. 107) model describes "the linkage between CSR and reputation" from a values perspective. In contrast to Siltaoja (2006), who examined the employee group only, this thesis focuses on both employees responsible for CSR implementation (MMs) and other stakeholders (general employees, students and alumni), a combination that has not been studied before (Bedeian, 2002).

Appendix 2 summarises and presents the most important concepts of the literature review and the interrelationships between them. The grey-coloured rectangle shapes denote key stakeholders and associated issues (attributes). The round blue shapes highlight significant theories deployed in this thesis: values theory, reputational theory and stakeholder theory. Black arrows show the linkage between attributes and theories. The white hexagon shapes indicate the key foci of this research. The diagram also highlights five distinct gaps in the body of knowledge that prior studies in this domain have not addressed.

From the perspective of values, the literature suggests that there are certain values that are prioritised and shared between the organisation and individuals in terms of CSR implementation. This thesis concentrates on the University-MMs' type of values congruence with CSR. The University is represented by Top Management who are responsible for setting and disseminating CSR policy. The degree of values congruence is captured using Schwartz's values framework, which suggests there are ten basic human values. Further, this thesis explores the converging or conflicting interrelationship between the values, to see to what extent the relationships of values affect MMs' CSR implementation. Apart from exploring what are the essential congruent CSR values, the literature review has pointed out the influence of values congruence on managers (e.g. TMs and MMs). On the one hand, values congruence motivates managers' P-O fit, which affects managers' job satisfaction (Zhang et al., 2012) and affective commitment (Lievens et al., 2008), and positively contributes to CSR implementation. On the other hand, values congruence with CSR enhances the VBL, which emphasises the moral, authentic and ethical traits of leaders, and boosts CSR implementation as a result (Avolio et al., 2004; Cooper et al., 2005). It is believed that establishing an exploration of the values theory could help to address Research Question 1, which results from Gap 1, whilst exploring Research Question 1 contributes to solving Research

Question 2 and filling Gap 2. From the perspective of CSR implementation, the literature review underlines the definition of CSR in HE; the explicit and/or implicit approach for CSR implementation; and managerial discretion on CSR implementation.

According to Hillenbrand and Money (2007)'s proposal that that the measurement of CSR is the same as the measurement of CR in some circumstances, this thesis anticipates that MMs express their expectations of CR through attitudes and actions in respect of CSR. Reputation congruence is the aggregation of MMs' and TMs' expectations of intrinsic CR, along with other internal stakeholders' (e.g. general staff, alumni, and students) perceptions of extrinsic CR. By doing so, the MMs' perceptions of factors impacting CSR implementation help to answer Research Question 3 and fill Gap 3. Taking stakeholder theory into consideration, the present study compares the internal reputation with the alumni-perceived external reputation, in order to reveal the reputational congruence, using the RepTrak framework. Next, the conceptual framework demonstrates that one of the expected research outcomes is to clarify the potential connection between values and reputation; this will address Research Question 4 and fill Gap 4. The white hexagon shape on the left side implies that the ultimate objective of this research is to compare the patterns of both the UK and the Chinese cases; this comparison responds to Research Question 5 and fills Gap 5.

Chapter 3 Research context

This section sets forth the UK research context, including: a) the social and political conditions of the UK's HE sector; and b) the UK University's settings (e.g. governance structure, strategy, mission and vision). It then details the two aspects of the Chinese context: a) the social and political conditions of the Chinese HE sector; and b) the Chinese University's settings.

3.1 The UK context

3.1.1 The social and political conditions of the UK's HE sector

National institutional settings have the potential to influence an organisation's concern for profit, thus indirectly affecting the organisation's input to CSR. In the HE sector, private universities in Malaysia (Jayabalan et al., 2021) put profitability at a prominent level. Public universities around the world can also profit from research, student enrolment and business cooperation activities, but they are still expected to spend the revenue on stakeholders rather than stockholders (Karwowska, 2019).

It is important to provide an overview of the wider context of HE in the UK to understand universities' engagement in CSR implementation. In England, HE has gone through profound changes since the 1963 Robbins Report – the report of the Committee on Higher Education (Robbins, 1963). The report recommended immediate expansion of universities, and that all colleges of advanced technology should be given the status of universities; consequently, the number of full-time HE students rose rapidly (Halsey, 2000). Furthermore, the *Further and Higher Education Act 1992* enforced the Robbins Report, as it provided guidelines for the funding and administration of further and higher education in England and Wales. Thereafter, UK universities have usually been categorised into pre-1992 universities (including Russell Group universities) and post-1992 universities (new universities). The law enabled polytechnics to become universities; hence they are often referred to as "new universities" or "post-1992 universities" (Boliver, 2015; Ratcliffe, 2017). The act also established the *Higher Education Funding Council for England (HEFCE*) to distribute funding for higher education to universities. Hence, the majority of UK universities are charities that are regulated by the HEFCE and, as such, they are non-profit organisations, usually funded by funding councils, tuition fees and the contributions from research grants, contracts and other activities (Bachan and Reilly, 2015). However, post-1992 universities have gained a high proportion of their income from tuition fees (Asaad et al., 2013), and they are more competitive through increasing the disclosure of their activities and attracting more international employees and students.

The political changes in the HE sector also influenced the governance of UK universities. Taylor (2006) stated that pre-1992 universities have high autonomy and are traditionally run by and for the academic community; while the new universities are portrayed as more bureaucratic in character, with a centralised and hierarchical management structure. The typical leadership for post-1992 universities is typified as managerial leadership that emphasises hierarchical position, job responsibilities, control and authority. It has been contended that post-1992 universities lack a culture of encouraging knowledge sharing and generation (Howell and Annansingh, 2013).

3.1.2 The UK University's settings

The University in this research is a post-1992 university that is located in the East Midlands, England. In 1970, the University became a Polytechnic institution as a result of the merger of two colleges. It then merged with a local College of Education in 1975 and was upgraded to become eligible for full university status. It currently has over 35,000 full-time students and more than 3,000 staff.

The University's mission is to inspire learners to be ambitious and to succeed in their chosen industry. The official website gives five university values: learner focused, creative and ambitious, developing our people, respectful and excellence. The University strategy in 2022 has six themes: creating opportunity, valuing ideas, enriching society, embracing sustainability, connecting globally and embracing people.

In order to gain a comprehensive understanding of the university's CSR implementation and Schwartz's values, the following key University documents and webpages were reviewed:

- University, reimagined.
- The university's Sustainability Leadership Scorecard report.
- Education for Sustainable Development.
- The Curriculum Framework.
- Embracing Sustainability Strategy Board.
- Environmental Policy.
- Biodiversity Policy.
- Carbon Reduction Policy.
- Energy Policy.
- Ethical Investment Policy.
- Modern Slavery Statement.
- Engagement Strategy 2020-21.
- Sustainable Construction Policy.
- Sustainable Food and Drinks Policy.
- Transport Policy.
- Waste Policy.
- Student and Staff Engagement Strategy.
- ISO 14001 Environmental Management System (EMS) Objectives 2021-2022.

3.2 The Chinese context

3.2.1 The social and political conditions of China's HE sector

Chinese educational reform profoundly influenced Chinese HE. The reform reshaped the conventional exam-driven education to cultivate a worldview, morals and skillsets that will enable young people to contribute to a socialist society (Gu, 2006; 2017). It involved reducing government control over institutions and increasing community involvement. Government policies such as *Outline of the National Medium- and Long-Term Programme for Education Reform and Development* (Ministry of Education, 2010) regulated that the university president should execute the CPC Committee's plan. The president manages teaching, research and administrative work and reports the university's progress to the university's Party Commission (Zhang and Li, 2017). In addition, the "university-schools two-level management system reform" is a part of the overall educational reform which emphasised building a decentralised university governance (Qian and Verhoeven, 2004). However, this reform remains at a developmental stage and requires more attention from scholars and the government to enhance it (Zhang and Li, 2017).

Wu (2012) also criticises the excessive control by government and the functional departments that are responsible for education. According to Wu, it is the principal obstacle preventing the implementation of educational reform. The Government and departments play multiple roles (e.g. designer, guide, manager, supervisor, regulator and evaluator) in educational reform, while universities serve as the main body and executor of reforms, but have little autonomy (Tang et al., 2014). As an example, the authority retains control over the appointment and removal of university presidents; official allocation of resources to universities; and classification of universities by award (Wu, 2012). In light of this, Chen and Ke (2014) suggested that universities should tailor their reform agenda to the educational context in which they operate, as opposed to the state-command method. Government-controlled reform is, therefore, very instructional and normative, with a strong top-down approach (Hargreaves and Goodson, 2002; Wu, 2012); and so universities are considered to be instruments of reform but subordinate in the process (Wu, 2013).

Values education is a crucial aspect of educational reform. China has been emphasising moral education to uphold the socialist nature of the universities and society (Lee and Ho, 2005). The 19th National Congress of the Communist Party of China proposed that socialist values be incorporated into the process of social development and shaped into citizens' habits (Li, 1990). According to Zhu (2006), the state's prescribed 12 words socialist values were: a) prosperity, democracy, civility and harmony (national level); b) freedom, equality, justice and rule of law (society level); and c) patriotism, dedication, integrity and friendship (citizen level).

Li and Hu (2021) claimed that socialist core values are driving the creation of cultural institutions through delivering core values and cultures to students via student-focused activities. It is, thus, important for teachers to have an understanding of these values; and their performance in ideological and political classes is expected to be considered in their promotion and appraisal (Li and Guan, 2020). The School of Marxism is also expected to collaborate with other faculties to enhance students' and staff's understanding and practice of these values (Li and Guan, 2020).

Furthermore, HE institutions have integrated socialist values into the moral education process to support the goal. Moral education, also known as ideological and political education (Lee and Ho, 2005), has arisen as a result of political changes; hence, it can be viewed as a tool of ideological-political indoctrination (Li, 1990). At the 18th National Congress of the Communist Party of China, President Xi reiterated that ideological and political education should contribute to ensuring three levels of virtues (Wang 2019). They are:

1. The great virtue is determination to serve the nation and the people patriotically.
2. Public virtue involves cultivating a sense of justice and equality, adhering to the social order and rules governing public affairs, and practising "relative freedom" in public.
3. Personal virtue refers to ensuring that one acts and treats others in a morally sound manner; following social rules and exercising self-restraint; acting virtuously and walking the talk.

The selected Chinese polytechnic university is located in central China. It is supported by the State Ministry of Transportation of the People's Republic of China and the regional government. This university was the result of a merger of a Jiaotong school and an Electric Power school in 2003. Both institutes were established with the approval of the State Council and managed by the local government. In 2021, the university had nearly 41,000 full-time students (undergraduate, postgraduate and doctoral levels), as well as 2,000 staff.

3.2.2 The Chinese University's settings

As a unit of Chinese government, the University had a mission to help the government to deliver the principles and any governmental education-related policies to all stakeholders. The *University Charter* and policies were designed based on laws and multiple policies enacted by the General Office of the CPC Central Committee.

The written strategy of the University focuses on teaching quality, developing disciplines, recruiting talented individuals, cultivating young students and managing schools in accordance with the law. The University motto is "knowledgeable, practical, righteous and innovative". The University's educational philosophy is to be practical and devote oneself to helping others like "a paving stone". The University expects people who have this spirit to be down-to-earth, diligent, resolute and enterprising. This thesis found the University motto, philosophy and its strategy are concise and abstract, and they are not relevant to the concept of CSR or sustainability. There were no explicit reports or documents that related to social responsibility at the University, thus this study was only able to gather information on how the University implemented CSR activities from a variety of documents and websites.

The University has prioritised governmental documents of national development plans, as well as government-provided guidelines for HE. Furthermore, the university documents explain how the University intends to support the national- and provincial-enacted five-year development plans. This research focused on documents that covered the past fifteen years only, while Schwartz's values (Schwartz, 2012) were primarily taken from key university documents listed below.

- The Implementation Plan to construct "Top 100 University and First-class Discipline".
- The University Charter.
- The Chinese university's funds management methods for "Double first-class" construction.
- The Chinese university's plan in supporting the national Twelfth Five-Year Plan construction.
- The Chinese university's plan in supporting the national Thirteenth Five-Year Plan construction.
- The Chinese university's plan in supporting the national Fourteenth Five-Year Plan construction.
- The Chinese university's Twelfth Five-Year Cultural Construction Plan.

The first documents emphasised President Xi's new development philosophy, including the vision of innovative, coordinated, green, open and shared development (Zheng, 2018). This set of concepts led the University to develop innovation in students and encouraged innovative research, investment in green campus construction, improved international collaboration and serving local people's demand for prosperity. The *University Charter* highlighted the principle of managing the university in accordance with the law. Further, the University had put into practice the last three university plan documents covering the past 15 years. These documents consistently proposed actions regarding four key functional areas: talent cultivation, scientific research, social service and cultural inheritance and innovation. They also highlighted the principles of ensuring the CPC's leadership, managing the university in accordance with the law, improving logistics services and opening up to educational internationalisation. The above university documents indicated that environmental considerations. such as energy-saving, being environmentally friendly and implementing a digital campus, were ongoing reform projects.

Chapter 4 Methodology

4.1 Introduction

This thesis seeks to answer the questions, “How do university middle managers from contrasting cultures (the UK and China) understand and operationalize the CSR aspirations of their institutional ‘centre’, and how are the CSR implementations perceived by key stakeholders?” As a means of focusing the inquiry, this study used the values theory and stakeholder theory and selected two case studies to investigate. Although other stakeholders, such as staff and students, may help determine and drive the CSR agenda in universities, the researcher only examines CSR values at the university level where policy and organisational values are formally codified (by ‘top’ management) and at the middle management level, to understand how the policy is implemented. This latter point is because middle managers’ values influence their decision-making and personal relationships with both employees and colleagues, and with the institutional context itself (Sullivan et al. 2001; Bedeian, 2002; Suar and Khuntia, 2010). The researcher then investigates both cases’ Other Stakeholders' perceptions of the university's CSR initiatives. As highlighted in Siltaoja’s (2006) article, this study will explore the potential link between the level of values congruence on CSR among two universities and MMs and their perceived reputation for CSR.

The conceptual framework (Appendix 2) was developed from the literature review on CSR and corporate reputation, along with the perspective of values theory and stakeholder theory within the higher education sector. This conceptual framework is derived from Siltaoja’s (2006) research, which was conducted in order to understand “whether the values demonstrated by business are viewed favourably and shared by business stakeholders” (Siltaoja, 2006, p.96). In particular, Siltaoja qualitatively probed the categories of values priorities around CSR and CR; and identified individual values priorities that can determine and be reflected in the respondents’ focus on CSR activities and influence the essence of corporate reputation. Siltaoja’s work addressed the linkage between CSR and reputation from the perspective of values priorities, an outlook that adds new dimensions to the discussion of the two concepts. However, the research was conducted with a rather small sample size of employees in a Finnish newspaper company, and Siltaoja suggested that more papers should examine this gap with a focus on other contexts. In addition, Osman’s (2017) PhD thesis discussed how the shared values of the organisation and its employees could influence reputation building. The thesis of Osman (2017b) focused on reducing the values conflict between the two. Based on the literature, this PhD project conducts comprehensive empirical research to explore the value-based relationship between CSR and reputation in both the UK and Chinese HE in context with the involvement of four stakeholder groups (PVC; MM; student; and ‘other’ stakeholders: internal – students and staff; and external - alumni). Through the conceptual framework (Appendix 2), this study uncovers the alignment between the University's and its MMs’ values priorities when implementing certain forms of CSR. In addition, the MMs' values alignment with the University could influence middle managers' focus on CSR in their job, their perceptions of CSR implementation and their views on different aspects of the university's reputation. Meanwhile, external and internal stakeholders' perceptions of university reputation are measured quantitatively, synthesised, compared and contrasted, to determine whether the descriptive datasets agree with or contradict MMs' expectations of the university reputation. Appendix 2 also points out the five gaps which associate with the five research questions proposed in section 1.2.

4.2 Research philosophy

Philosophy conceived at the first step of research influences the settings of other research parameters and choices (Easterby-Smith et al., 2012), because philosophy is a set of beliefs that guide an action, and which leads to knowledge development and interpretation of knowledge in a given field (Guba, 1990; Saunders et al., 2009). Also, philosophical assumptions influence how developed knowledge can be applied to a research field (Creswell and Clark, 2017).

In addition to knowledge production, philosophy influences a researcher's worldview and how one looks at the relationship between knowledge and the process by which it is developed (Bernard and Ryan, 2010). For example, one might consider the following aspects: How does an individual understand the world that they live in or what the research fields are? What makes a person believe that something is truthful and constitutes knowledge? How does a person determine what is valuable to them or to others? In accordance with Saunders et al. (2009), gaining an understanding of these worldviews is crucial to the research process. as these viewpoints will determine research concerns, aims, objectives, research designs/strategies and methodological approaches. Moreover, a philosophical stance shapes an individual's interpretation of data analysis (Easterby-Smith et al., 2012; Marshall and Rossman, 2014). In this study, the philosophical stance influences how data from interviews, surveys and documents are analysed.

Several scholars (Lincoln and Guba, 1985; Crossan, 2003; Scotland, 2012) highlight the three significant ways of thinking of research philosophy: ontology (the known); epistemology (knowledge development and disposition); and methodology (research design and methods). For this thesis, ontology is associated with the researcher's conceptual assumptions about CSR, values and corporate reputation. Epistemology relates to how a researcher might secure knowledge in respect of these various concepts. Methodology is based on the type of methods that are chosen to answer specific research questions. This philosophical domain is based on a theoretical and research-driven approach.

The three aspects of the philosophy are not logically related, according to Bryman et al. (1988). Explicitly, a given ontology does not automatically entail a given epistemology; nor does a given epistemology necessarily imply a given methodology. However, several scholars emphasise the coherent linkage between them (Burnham et al., 2008); and Scott (2005) argues that explaining an ontological stance and its relationships with an epistemological stance tends to encourage researchers to adopt the methodologies associated with those stances. Hence, researchers with different ontologies and epistemologies adopt dissimilar methodologies (Cohen et al., 2002). Overall, it is believed that these beliefs provided guidance on the appropriate design and method for conducting this study; thus, they are explained in greater detail in the following sections.

4.2.1 Ontology

Ontology is the philosophical study of the nature of reality or existence. It is concerned with the nature of reality, and it calls into question what reality is. In this context, reality refers to the social world in which a person intends to conduct research (Blaikie and Priest, 2019). Ontology represents how one understands the notion of "reality" in the context of the research; hence ontology shapes one's beliefs about reality. Blaikie (2007, p.3) defined ontology as the "claims and assumptions that are made about the nature of social reality, claims about what exists, what it looks like, what units make it up and how these units interact with each other". Researchers usually make ontological assumptions in terms of whether something makes sense or is real, even if they are not explicit or detailed. Reflecting on these assumptions enables the researcher to choose a suitable research paradigm that aligns with their beliefs about the nature or existence of reality (Bunniss and Kelly, 2010). In order to investigate a social phenomenon, one must ask what its nature is (Scotland, 2012). Ontology also reflects a person's worldview, for instance, researchers have to decide whether they believe that the world/reality is objective and exists independently of humans or is subjective and exists only as a result of human actions (Orlikowski and Baroudi, 1991). Alternatively, they might choose other ontological positions that lie in the area between subjective and objective reality (Orlikowski and Baroudi, 1991). Besides, ontology plays a significant role in a research paradigm, as it demonstrates how a researcher understands the phenomena that construct the world (Scott and Usher, 2004). Additionally, ontology helps the researcher assess how confident they are that the reality they find in their research exists. It also determines how a researcher interprets research data and makes sense of meanings embedded in data.

Before starting research, a researcher should ponder several questions: How does reality exist? Does it exist in the social world, or does one create it in their mind? If reality exists, what is the nature of it? Does reality have objective (one verifiable reality) or subjective nature (generated via individual cognition/multiple socially constructed reality) (Blaikie and Priest, 2019)? According to Chalmers, Manley, Wasserman and Roeder (2009), the former conceptions hold a realist ontological position, while the latter holds an anti-realist or relativist stance. Realism and relativism are two elements that demonstrate the ontological stance. Realism indicates the existence of a single reality that a person can comprehend and experience as a "truth". Relativism implies that multiple realities are socially constructed within a human mind. However, according to researchers' ability to define the nature of reality, there is a broad range of ontological positions.

There is a variety of positions in between the realist and relativist epistemological ends of the spectrum. From naive realist to radical relativist, there exists structural realism, critical realism and bounded relativism. According to the naive realist, there is one true reality that can be understood if the right methods are used. This position is considered naïve, because such realists assume a “perfect (or at least very close) correspondence between reality and the term used to describe it” (p.14) exists (Bryman, 2008).

Also, reality can be different in terms of subjectivism or objectivism. Western thoughts concerning ontology have two contradictory schools: ontological materialism (matter determines mind); and ontological idealism (mind determines matter) (Engle, 2008). Materialists tend to believe that there is an objective reality outside the observer in “the real world”, so the world view reflects the material world (scientific materialism); thus, reality is concrete and external (e.g., explicit knowledge). Moreover, realists tend to be objective and impartial with a deductive approach, and they are not influenced by researchers’ values and beliefs (value-free) (Hussey and Hussey, 1997). In contrast, ontological idealism emphasises subjective reality. Reality is socially constructed and only knowable through the human mind (e.g. tacit knowledge), and the universe is a projection of one’s mind; so one’s mind determines one’s world. Idealism explores social phenomena through the participants’ perspective and provides meaning through further data analysis rather than attempting to find a cause. However, idealism cannot verify its tenets in material practice, so idealism tends to be an opinion rather than knowledge (Snape and Spencer, 2003). Overall, considering different philosophical stances can justify one’s choice from an objective or subjective perspective. Consequently, this researcher chose to believe the quantitative data was used to understand subjective reality; he/she uses far more qualitative data than quantitative data.

4.2.2 Epistemology

Epistemology, the theory of knowledge (Crotty, 1998), concerns the relationship between the researcher and the knowledge generated through enquiring how that knowledge is gained (Killam, 2013). Specifically, it explains the procedure of how knowledge is generated in a person's mind and is later shared and accepted by society. Hence, it concerns the validity, scope and methods of acquiring knowledge. Compared to ontological assumptions, which are linked to the nature of reality, epistemological assumptions are associated with the nature of knowledge because epistemology considers what constitutes acceptable knowledge in a field of study or within the world (Cooksey and McDonald, 2011). Particularly, epistemology is a philosophical domain that discusses "the origins, sources, methods, structure and validation or truth of knowledge" (Handriana, 2013). It also raises the question of how one examines/knows reality (Saunders et al., 2012). According to Chilisa and Kawulich (2012), epistemology answers the following questions:

How do we know what we know? What is knowledge? What counts as knowledge? How is knowledge acquired? What is truth itself? Is there such a thing as truth? What are the criteria? What methods and techniques can help researchers in attaining knowledge?

According to Slavin (1984), there are four sources of knowledge:

a) Intuitive knowledge: beliefs, faith, and intuition.

b) Authoritative knowledge: data gathered from knowledgeable people, such as authors and leaders in organisations.

c) Logical knowledge: the source of knowledge is the surest path to knowing the truth.

d) Empirical knowledge: understanding that knowledge is best derived from sense experiences and demonstrable, objective facts.

The primary source of knowledge is empirical knowledge, drawn from the perception and experience of all respondents. By gaining empirical knowledge, one is gaining an understanding from a mixture of intuitive and authoritative knowledge held by respondents, as well as information from websites and documents. Epistemology is interlinked with other philosophical elements. It is based on or constrained by ontological underpinnings (Saint-Paul and Verdier, 1993; Guba and Lincoln, 1994; Kivunja and Kuyini, 2017). Knowing what reality is (to researchers) and how to acquire knowledge helps researchers to build up their trust in uncovering the reality/knowledge in the social context that they intend to investigate. In summary, this thesis aims to contribute knowledge about CSR and Corporate reputation in the Higher Education context through the deep exploration of authorised knowledge (stakeholders' perceptions of CSR implementation), intuitive knowledge (managers' values), and empirical knowledge (surveys).

4.3 Research paradigm

The philosophical position is vital for selecting the paradigm, as it indicates the primary assumptions, beliefs, norms and values that a paradigm holds. In research design, Cooper et al. (1998) discuss the importance of understanding research philosophy and adapting an appropriate research paradigm. In doing so, the research can be guided by assumptions, beliefs, norms and values of the targeted paradigm (Kivunja and Kuyini, 2017). Understanding the mechanism when selecting a paradigm and recognising the differences and similarities in paradigms are both significant factors for a researcher to consider, so as to justify their approach and research design (Creswell, 2003; Davies and Fisher, 2018).

In the modern paradigm, traditional ideas and principles are rejected, and new perspectives are sought as a basis for knowledge. Accordingly, it is suggested that a researcher must identify, objectively measure, criticise and understand a concept before choosing the research paradigm without external interference. Researchers who adopt this paradigm oppose an irrational and subjective mindset (Best and Kellner, 1991; Butler, 2002); they believe reality can be physical or non-physical, like gravity, which is a fact in nature waiting to be discovered (Dybicz and Hall, 2021). Modern approaches rely on objectivity, empiricism and rationalism to uncover the truth by applying logical reasoning. People who hold to this paradigm tend to utilise quantitative methods for inferring causality based on objective ontology and positivist epistemology. In contrast, postmodernists doubt rationalist meta-narratives as being neither universal nor objective as they exist only in specific socio-historical contexts (Rosenau, 1992). Postmodernists believe there are multiple truths, due to the plurality of perspectives (Hlynka and Yeaman, 1992). Using phenomenology, postmodernists further claim that knowledge of reality is partly subjective, as it is derived from the subject during a particular period (Dybicz and Hall). For example, people today view 100-pound notes as valuable, yet the paper was worthless 200 years ago.

A number of studies (Orlikowski and Baroudi, 1991; Walsham, 2006) outline four commonly applied research paradigms, which are of a positivist, post-positivist, interpretive and critical theory respectively. Sarantakos (2012) added functionalist, postmodernist and spiritualist paradigms for research in the accounting discipline. In market research, positivism and interpretivism are frequently used (Hussey, 1997). In addition to functionalist and interpretivist, Burell and Morgan (1979) include humanist radical and structuralist radical as paradigms that are effective for social science studies. Wahyuni (2012) and Sefotho (2015) reviewed positivism, post-positivism, interpretivism and pragmatism for social science research. Moreover, Peile (1988) categorised paradigm types into experimental paradigms and normative paradigms. Expanding on Peile (1988), Ihuah and Eaton (2013) illustrate two schools of thought: empirical paradigms, which include positivism/post-positivism and anti-positivism, and the normative paradigms, which contain interpretivism, social constructivism, criticism/critical theory and pragmatism. In fact, further paradigms are suggested for the field of social sciences, which provide wider choices for researchers. In recent years, researchers have become increasingly aware of the paradigm war (Jones and Kennedy, 2012) and have begun choosing paradigms that are mutually compatible, such as critical theory and interpretivism (Burrell and Morgan, 2017).

This study reviews several paradigms prevailing in the field of social sciences, narrowing them down to positivism, interpretivism and pragmatism and comparing them (Table 4.1), so as to select the most appropriate for the research.

Table 4.1 Research paradigms

Research paradigms	Ontology	Epistemology
Pragmatism	Reality is what is useful, practical, and "works". Researchers adopt a multiple and external perspective to answer the research questions	Knowledge already exists in the world, meaning that acquiring knowledge is a dynamic process. Knowledge is a relevant and relatively reliable assertion that might be adjusted or discarded in other contexts. Reality is known through using many tools of research that reflect both deductive (objective) evidence and inductive (subjective) evidence.
Interpretivism	Reality is internally experienced and socially constructed through interaction and interpretation and is based on the definition people attached to it.	Knowledge is understood as the subjective meanings that people attach to physical and social objects and the actions they take in relation to them in a social context.
Positivism	Reality is objective, ordered and governed by natural laws that can be learned through experience.	Knowledge exists in the form of natural laws. It can be discovered and explained, and it is possible to control events and predict their occurrence.

4.3.1 Positivist paradigm

According to Katzko (2002), positivism is a "scientific method" or "science research" (p.265). Positivists adopt naive realism (reality is real and apprehensible) as their ontological position. They believe that there is one tangible, stable, law-like reality that exists outside the mind (Crotty, 1998). Reality is also a universal generalisation that is suitable to any context. So, by adopting the same research process and careful experimentation, different researchers dealing with the same factual issue could get a similar result.

The reality is external, objective, detached from social actors and it can be discovered independently with prediction and control (Guba and Lincoln, 1982; Guba, 1990). Consequently, positivists hold to an objective epistemology. Also, positivist researchers objectively seek to describe the social world (Mertens, 2007) with scientific explanation. They regard the social world as natural, meaning that it can be predicted, controlled and methodologically measured to fit reality. Quantitative methods, such as observation and experiments, are methods usually selected by positivists to explore the true reality in order to provide credible data and facts (Cohen and Soto, 2007; Crotty, 1998). Positivists consider a social phenomenon value-free. The desired knowledge is external, and the relationship between the knower and the known is detached, so "values and other biassing and confounding factors are thereby automatically excluded from influencing the outcomes" (Guba, 1990, p.20). The final output of positivism will be:

a) Law-like generalisations.

b) Numbers.

c) Facts that are observable and measurable.

d) Nomothetic body of knowledge (Guba and Lincoln, 1982; Punch, 2009).

e) Causal explanation and predictions (Saunders et al., 2012).

Compared to positivism, post-positivism is less realistic. Post-positivists also adhere to the idea that reality is a generalisation but, holding a critical realist stance, post-positivists assert that it is not absolute truth because social contexts influence knowledge. In order to comprehend human behaviour in social phenomena, a researcher must first recognize the particular context of relevant law or dynamic social structures. In this research, the author included several surveys to examine middle managers' perceptions of personal values and external stakeholders' perceptions of the university's reputation. However, this research did not aim to identify one single reality.

4.3.2 Interpretivist paradigm

According to Betzner (2008), interpretivism and positivism are usually oppositely situated on a paradigm continuum. The interpretivism paradigm is always linked to terms like constructionism and qualitative (Ponterotto, 2005). Based on constructivism, interpretivism argues that making meaning of reality is a subjective activity generated by individual minds (Lee, 2012). Conversely, positivism aims to explain human behaviour via identifying regularities or conceiving of laws. Conversely, interpretivism understands and explains human and social reality by gaining insights from individual cases (Schwandt, 1994; Crotty, 1998). Hence, interpretivists argue that natural science methods (of a cause-and-effect relationship) cannot be used to solve social science issues, because their thinking on the subject matter (e.g. people, institutions) is radically different from natural science. The big question researchers are trying to answer from a phenomenological standpoint is: why do some universities have a better CSR reputation than others? There must be multiple answers to this question and researchers should put aside their prior understanding of the phenomenon and interpret the respondents' personal experience while creating knowledge. Eventually, it could give rise to a new, refreshed, or richer meaning of the phenomenon. For instance, a university's reputation for CSR is better if it values the priorities of its middle managers. Secondly, culture and history are elements that significantly affect an interpretive researcher's interaction with respondents (interviewees, focus groups) and interpreting and analysing data (Moon and Blackman, 2014). Interpretations of the social lifeworld (reality) are culturally derived and historically situated (Crotty, 1998).

Interpretivism adopts relativism as the ontological position. Guided by this, researchers are seeking multiple, intangible and mentally constructed, local and specific-constructed, and socially constructed realities (Gioia and Pitre, 1990). Realities are invisible as they are constructed and perceived subjectively by the known/social actors involved in the phenomena. Nevertheless, the varied backgrounds, beliefs, personal experiences and the informant's broad social context will keep influencing the construction of realities in social interaction. In the same way, the interpretation and participation of researchers may also influence the observed phenomena

(Glaser and Strauss, 1967), and their language will similarly influence the perception of reality (Frowe, 2001). Thus, even though researchers are studying the same phenomenon, they might come up with multiple, valid and varied theories and strategies (Onwuegbuzie et al., 2009). Overall, realities are subjective, multiple, changing, and are created by multiple perspectives of various groups of people with certain insights (Hennink et al., 2011).

Interpretivists promote subjectivism as the epistemological stance. This epistemology asserts that "what constitutes knowledge depends on how people perceive and understand reality" (Blackman et al., 2014, p.1172). To create knowledge, subjectivists can impose their values and meanings on the world and interpret it in a way that suits them (Pratt, 1998). The idiographic approach (Wahyuni, 2012) is popularised among interpretivists. Using this approach, researchers may converse and interact with participants while simultaneously interacting with consciousness and the world (Heron and Reason, 1997).

It is common for more than one philosophical perspective to resonate with researchers, and for researchers to change their perspective (and thus epistemological and ontological positions) toward their research over time (Moses and Knutsen, 2012). Scientists do not necessarily commit to one philosophical perspective and all associated characteristics (Biesta, 2010). This argument leads to the pragmatism paradigm, which proposes to use multiple research approaches and methods appropriate to answering the research questions and finding practical solutions to the research problem.

4.3.3 Pragmatism paradigm

Pragmatism stands outside the “paradigm war” between positivism and interpretivism (Tashakkori et al., 1998). It rejects the dualism of subjectivity and objectivity; therefore, both perspectives can be employed when conducting research (Biesta, 2010) to better understand a phenomenon (Tashakkori and Teddlie, 2003; Greene and Hall, 2010). Both perspectives can help interpret the data and provide acceptable knowledge, dependent upon the research question (Wahyuni, 2012). Pragmatists believe that knowledge already exists in the world; researchers just need to describe, explain and understand it (Goldkuhl, 2012). Similarly, Saunders et al. (2012) argue that there exists a complex, rich, external reality. Reality cannot be determined forever; rather, reality is true if the view works best to address the research questions (Bricmont, 2017). So, for a pragmatist, the reality is what is useful, practical and effective. Knowledge is born from the dynamic process of acquiring knowledge (Dewey, 1997; Ormerod, 2006; Biesta, 2010; Goldkuhl, 2012; Morgan, 2014). Knowledge is relying on the ever-changing context (Ormerod, 2006); it is neither static nor stationary, but a relevant and reliable assertion that might be adjusted or discarded in other contexts. In addition, knowledge is inseparable from experiential learning (Saunders et al., 2009), since beliefs about how to act in a situation are formed from previous situations and contexts.

Furthermore, beliefs are used to shape the experience while the person takes action in similar situations (Morgan, 2014). In this study, a pragmatist viewpoint was adopted in order to better answer the research questions and find application in varying complex contexts. To begin with, in the pragmatism paradigm, data can be generated through an intersubjective approach from multiple stakeholder perspectives (Morgan, 2014), so this paradigm can be adopted by researchers employing mixed methods (Tashakkori and Teddlie, 2003; Venkatesh et al., 2013). Pragmatism permits methodological pluralism in social sciences, which means a researcher can use both qualitative and quantitative approaches in multiple-stage research programs with a proper justification of the methodological choice (Tashakkori and Teddlie, 2003). Additionally, it encourages researchers to use inductive and deductive reasoning simultaneously and continuously when appropriate, in order to address research questions effectively (Tashakkori et al., 1998). Hence, pragmatists can use a continuous cycle of abductive logic (Yvonne Feilzer, 2010) to address research questions. Further, Kovács and Spens (2005) discovered that the abductive research process has five steps: 1) prior theoretical knowledge; 2) deviating real-life observations; 3) theory matching; 4) theory suggestion; and 5) application of conclusion. Furthermore, pragmatism is compatible with case studies, such as Fishman (2013), who established the Pragmatic Case Study in Psychotherapy (PCSP) journal, which encouraged a series of such case studies with cross-case comparisons in the psychotherapy domain. Mitchell (2018) used pragmatism to guide research into multiple case studies which compared the offshoring and outsourcing strategies of UK and German multinational companies. Considering the three key advantages of pragmatism, it suited a trans-national and cross-cultural case study research. The data was collected, investigated and compared, not only between stakeholder groups in the same country, but also between countries. Thus, pragmatism was required for a mixed-method approach, abductive reasoning and cross-case analysis.

4.4 Research strategy

There has been extensive debate about whether there is a logical basis for scientific discovery. The three types of logical reasoning are described below (deduction, induction, and abduction).

4.4.1 Deduction reasoning

Deductive reasoning is based on Aristotle’s Syllogism (Aristotle, 1926), which argues that, when something has been stated, other things (the consequence) can be deduced from the premise. Deductive analysis is conducted based on empirical observation and conceptual and theoretical understanding of that observation. The final verdict is true when all premises are true (Ketokivi and Mantere, 2010). For example, 1) Every human being dies (major premise); 2) Socrates is a human being (minor premise), inferring that Socrates will die.

4.4.2 Induction reasoning

Researchers use inductive reasoning to infer their thoughts about a variable or object (observed premise) to develop a theory through their observations of "the relationship between meaning and the action of human subjects" (Rahi, 2017, p.2). Unlike deductive reasoning, inductive level observations determine the conclusion (Ketokivi and Mantere, 2010). Although the researcher's observations support the ultimate conclusion, it is not guaranteed to be the truth. Assuming the same example of Socrates, the first premise of deductive reasoning would be that all humans die, but how did this statement emerge? This knowledge came from people who surrounded Socrates and from Socrates' observation on all life. Though many might have been seen to die eventually, Socrates concluded that we all have to die. However, we can never be sure of the answer to whether a person is immortal.

Deductive and inductive reasoning are different in two aspects (Dew, 2007). Firstly, deductive reasoning is a cognitive process that starts from generality to particularity, while inductive reasoning starts from particularity to generality. Secondly, if the premises of deductive reasoning are true and the reasoning is correctly formed, its conclusion must be true. In contrast, the result of inductive reasoning is beyond the scope of the premise, and it cannot be guaranteed to be completely correct. However, deductive and inductive reasoning are interlinked. The major premise of deductive reasoning comes from the generalisation and summation of inductive reasoning. Hence, without inductive reasoning, there is no deductive reasoning. In contrast, every observation of inductive reasoning is based on deductive reasoning, in the sense that inductive reasoning would not be possible without deductive reasoning. Abduction is the name of the reasoning that recognises deduction and induction are complementary (Åsvoll, 2014).

4.4.3 Abduction

Abductive reasoning is regarded as the third approach to the theory of development of logical reasoning (Svennevig, 2001; Gabbay and Woods, 2005). In conclusion, deductive reasoning researchers start with premises derived from theories, while inductive reasoning researchers start with observed premises; whereas abductive reasoning researchers start with the conclusion or observation rather than premises when observing a surprising fact (Nubiola, 2005). For instance, a newly-launched phone has no sales online. By investigating the phenomenon, the investigator may be able to suggest some premises to explain it. For example, customers pre-ordered the phone before the launch date, or the retailer has already sold all phones in stock. After investigation, if the researcher finds these premises were true, then the conclusion would be true as a matter of course. Another simple example is that of a doctor, who, after learning of their patient's symptoms, can identify causes of the disease based on their medical knowledge and experience, which thereby explains the symptoms.

Although Peirce (1997) argues that abduction is independent of the other two reasonings, he was unable to answer the controversial question of whether abduction belongs to induction or not (Fann, 1972). He also emphasised the importance of distinguishing abductive reasoning from deductive reasoning. Each begins with facts to convince the audience that the hypothesis is correct, but deductive reasoning begins with a hypothesis or theory that is working, and the researcher then seeks evidence to support the assumption. At the same time, abductive reasoning proposes a hypothesis according to one's preference for a certain explanation. An individual's preference does not depend on any prior knowledge that can influence the truth of the hypothesis, nor does it depend upon any test conducted after some possibility of the hypothesis has been acknowledged. To further distinguish abduction, deduction and induction, Pierce (1997) introduced the ampliative concept, which implied logical reasoning could add new information or knowledge. He maintained that the ampliative of inductive reasoning is limited to descriptive summaries of explicit features. While deduction is analytical reasoning, all the information and conclusions are already contained in the presupposition, such that there is no new knowledge generated apart from tautology. On the contrary, abduction could lead to the generation of novel and interpretive notions and knowledge in a systematic and integrated process (Kennedy and Thornberg, 2018).

4.4.4 Quantitative, qualitative and case study approach

As identified at the outset, this present research focuses on a case study comparison between a UK university and a university in China. This section will distinguish qualitative, quantitative and mixed-method approaches and explain how they fit into the case study respectively. Hyett et al. (2014) noted that an excellent, rigorous case study needs a powerful methodological justification that clarifies the choice of methodological position, paradigm and research methods. From a methodological perspective, it is usually assumed that case study design is associated with qualitative case study methodology (Creswell, 2009; Merriam, 2009), as it helps the investigator to "establish the meaning of a phenomenon from the views of the participants" (Creswell, 2009, p.16). In comparison, the quantitative method has a different purpose, as it aims to test theory "by specifying narrow hypotheses and the collection of data to support or refute the hypotheses" (Creswell, 2009, p.16). When it comes to research settings, qualitative research ensues in natural settings to interpret the phenomena and understand the meanings that people bring to them (Denzin and Lincoln, 2005). On the contrary, quantitative research occurs in laboratory-like settings and answers a series of research questions (either rejecting or failing to reject the null hypotheses). Nevertheless, case study designs can be quantitative or mixed-methods in certain cases (Stake, 1995; Cousin, 2009; Stake, 2010; Palys and Atchison, 2014). Therefore, a researcher can adopt a qualitative case study methodology, quantitative case study methodology or mixed-method case study methodology.

A qualitative case study methodology, as proposed by Stake (1995) and Merriam (2009), is usually rooted in the interpretivist or social constructivist paradigm, which advocates the need to “generate or inductively develop a theory or pattern of meanings” (Creswell, 2003, p.9) with an emphasis on the researcher's personal interaction with the case. As explained by Stake (1995), the relationships between the investigator and informants develop along the process, and the readers are engaged in discovering the case using the transactional method of inquiry. Another school of inquiry, supported by Eisenhardt (1989), Flyvbjerg (2011) and Yin (2012), argues that qualitative case studies could be conducted based on a post-positivist viewpoint. Conversely, the quantitative case study methodology is usually associated with the positivist worldview, which aligns with quantitative data collection and analysis methods. This present research adopts the mixed-method case study methodology. Howe (1988) suggests that constructivism and interpretivism are also compatible with mixed methods, because quantitative data can support or expand the qualitative data to obtain an in-depth and comprehensive description. Nevertheless, this thesis decides to adhere to a pragmatic paradigm, since pragmatism is question-driven, and it employs a variety of methods to resolve a given problem (Creswell, 2003).

4.4.5 Case study approach

Yin (2003) proposed that the type of research questions posed and the extent of control the researcher has over actual behavioural events will determine the research strategy. First, the case study is often prioritised when the research is going to solve "how" and "why" (Yin, 2009) and "what" questions (Meredith, 1998). "How" questions are usually exploratory in nature, while "why" questions are about seeking explanation in contextual conditions. This study is going to illustrate the underlying mechanism for both UK and China universities to incorporate CSR into their management; departmental implementations; and identify its influence on the stakeholders' perception of universities' reputation, as well as other wider impacts. Hence, this part of the study should be conducted in an explanatory manner to answer a “why” question. Nevertheless, the case study is beneficial in uncovering processes and interpreting events (Mohr, 1982). For example, this present research determines what level of congruence exists regarding values and reputation. Therefore, this research also seeks to capture the essence of the phenomena and understand the main elements or variables that contribute to the cause of this circumstance. So, when it comes to examining or exploring the plausible relationship between two or more concepts and exploring how they may link to each other, it intends to solve the "what" question: thus, showing an exploratory nature.

It is noted that the proposed research questions for this study predominantly comprise an exploratory and explanatory case study approach. Ebneyamini and Sadeghi Moghadam (2018) suggest that the case study approach adopted should suit the "exploratory investigations where variables are still unknown and the phenomenon not at all understood" (p.3). Universities have always had social responsibilities because of the nature of education and their contribution to the region's economy; however, universities are becoming the entities that stand at the front-line of promoting and fostering a sense of citizenship, a field that is under-studied (Nørgård and Bengtsen, 2016). This comparative case study's focal centre explores a contemporary issue of how the concept of CSR develops in both the UK and China HE context. For instance, the first research question is more exploratory, as it aims to inspect the degree of alignment or misalignment of CSR values between the University and its MMs. The third and fourth research questions emphasise the importance of measuring stakeholders' perceptions of university reputation and then comparing the results between internal and external stakeholders.

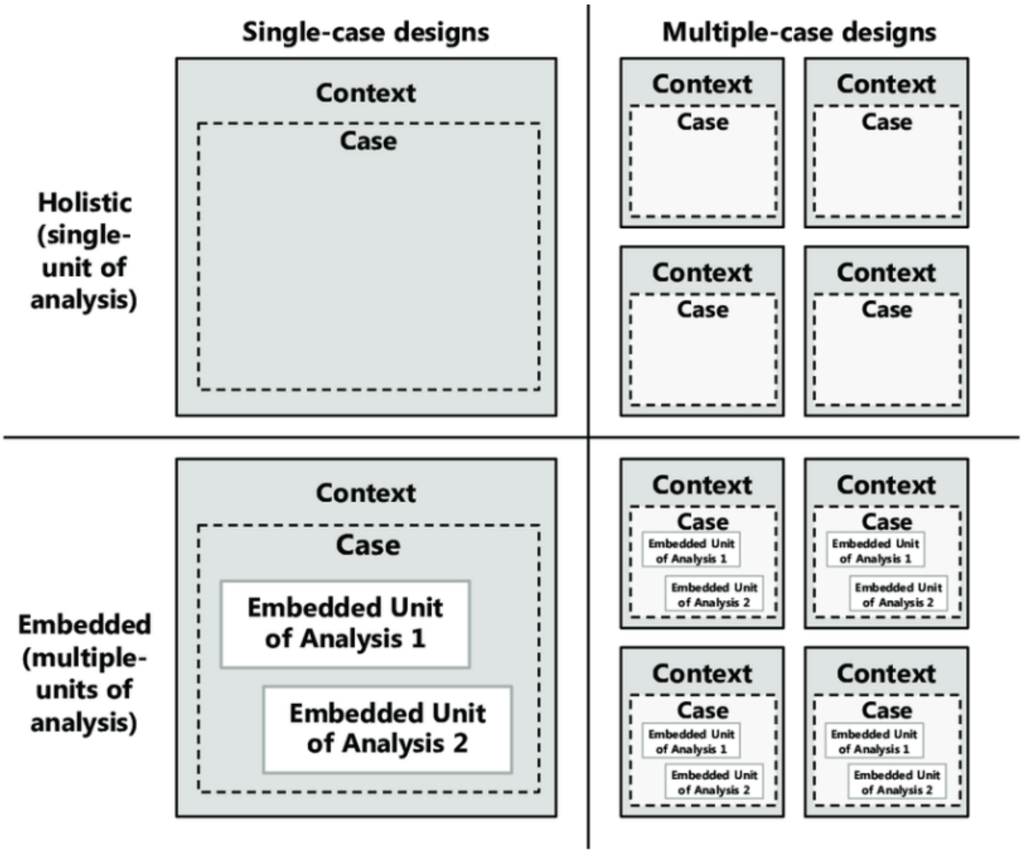
Since the 1950s, CSR can be traced back to legitimate and philanthropic concerns in Western culture, while the concept transitioned from the west to China around the early 1990s (Moon and Shen, 2010). Thus, there exists an imbalance in the development of CSR in both the UK and China in HE settings. To better understand the contextual differences, this research adopts a comparative case study approach. This approach rejects the static, confined and deterministic notion of culture and context, and instead recognizes the constantly-changing nature of both the phenomena and processes in a given place. It achieves this by constantly comparing and contrasting them with other places and times (Bartlett and Vavrus, 2017). A comparative case study research should not neglect the power relations within a place or community or across communities, even nations. It is also necessary to pay attention to social interactions among people in that culture (Bartlett and Vavrus, 2017). A case study is principally fitting the situation where "the boundaries between phenomenon and context are not clearly evident" (Yin 2003, p.59). Context is the important part to contemplate in a case study design, even though it is often inseparable from phenomenon and seen as a "bounded system" (Stake, 1978, p.5). Zainal (2007) noted that a detailed contextual analysis of events or conditions and their relationships is the best way to explore a contemporary real-life phenomenon.

It has been claimed that case study is difficult to generalize, too subjective and lacks validity and validity of research findings (Lee, 1989; Flyvbjerg, 2006; Thomas, 2011). However, Yin (2003) argues that case study approach aims to achieve a theoretical generalisation rather than a statistical generalisation of research findings. Furthermore, Fetters and Fabregues (2019) argue that a case study should be judged to be the appropriate strategy when it is "conducted in depth, in a natural setting, with focus on context and using a combination of methods" (p.4). Although a case study is usually linked to qualitative methods, this research employs the mixed-methods case study approach utilising qualitative and quantitative methods. In this research, static data can add precision to qualitative data (words, pictures and narrative) (Gorard and Taylor, 2004; Ivankova and Creswell, 2009). As a method, case study is advantageous, as it emphasises using multiple data collection methods (e.g., documentation, survey, interview) to collect, compare and contrast varied data to avoid biases, also known as triangulation. Triangulation is a prominent feature of case study methodology; it means that data collection methods, data sources, theory, or even investigators can be triangulated (Denzin, 1978). It advocates for researchers to combine different methods, so as to illuminate a case from different angles.

As a result, a case study is beneficial, as it can be both exploratory and evaluative (Yin, 2003). Through convergence and collaboration of findings, instead of equivocal evidence, a mixed-method case study presents more robust evidence for drawing conclusions (Onwuegbuzie and Johnson, 2006; Gibbert and Ruigrok, 2010; Yin, 2012). Triangulation in a mixed-method case study approach can not only provide comprehensive and full portraits of the social issue through multiple perspectives (Ćwiklicki and Pilch, 2021), including middle managers, staff and students, but also strengthens the validity or credibility, with less bias identified via the triangulation process. In addition, case studies provide insights for theory construction and modification (Healy and Perry, 2000). For instance, this study can further assess the values theory at university management level and potentially identify the exact types of values that motivate the university top management to invest efforts in CSR implementation.

Figure 4.1 demonstrates the four case study designs of Yin (2003), namely, holistic single-case, embedded single-case, holistic multiple-case and an embedded multiple-case. Among the four types of case study designs, Type 2 (single case design-multiple units of analysis) and Type 4 (multi-case design-multiple units of analysis) could distinguish the two terms: “case”, and “unit of analysis”. In contrast, the terms are indistinguishable in Type 1 (single case-single unit of analysis) and Type 3 (multi-case design-single unit of analysis) designs. This study accepted the inconsistent nature of the case and unit of analysis. It built on Yin's (2003) Type 4 embedded design (Figure 4.1), conducting multiple cases and multiple units of analysis. Thus, it treats the two institutions as independent cases; and the PVC, MM, staff and students as distinct analyses. It is believed that the embedded design could make the findings more robust; enhance the external validity; provide for a replication logic; and ensure an extensive and focused analysis. In addition, the embedded multiple case design is similar to (Stake, 2000) the collective type of case study, which allows the researcher to compare differences and similarities between cases.

Figure 4.1 Case study types, based on Yin (2003)



In addition, this study is designed to be collective and complex, employing both explanatory and exploratory elements because of the use of mixed methods. The explanatory case study could analyse data meticulously in order to adequately explain the phenomenon, as well as explore possible causal relationships between variables (Lucas et al., 2018). For instance, the study's survey data regarding the universities' reputation can be explained so as to comprehend which dimensions of reputation significantly or insignificantly influence the stakeholders' reputational perceptions. In contrast, this research is exploratory since it also posed the general question: Why are some universities more renowned for CSR than others? In order to focus the study, the researcher set up the boundaries and limitations, such as the higher education context and the different countries. Following that, the research can conduct a literature review to formulate a conceptual framework.

4.5 Research plan

This section first introduces the research plan for the UK case study, then it describes the plan for the Chinese case.

Figure 4.2 Research plan for the UK case study

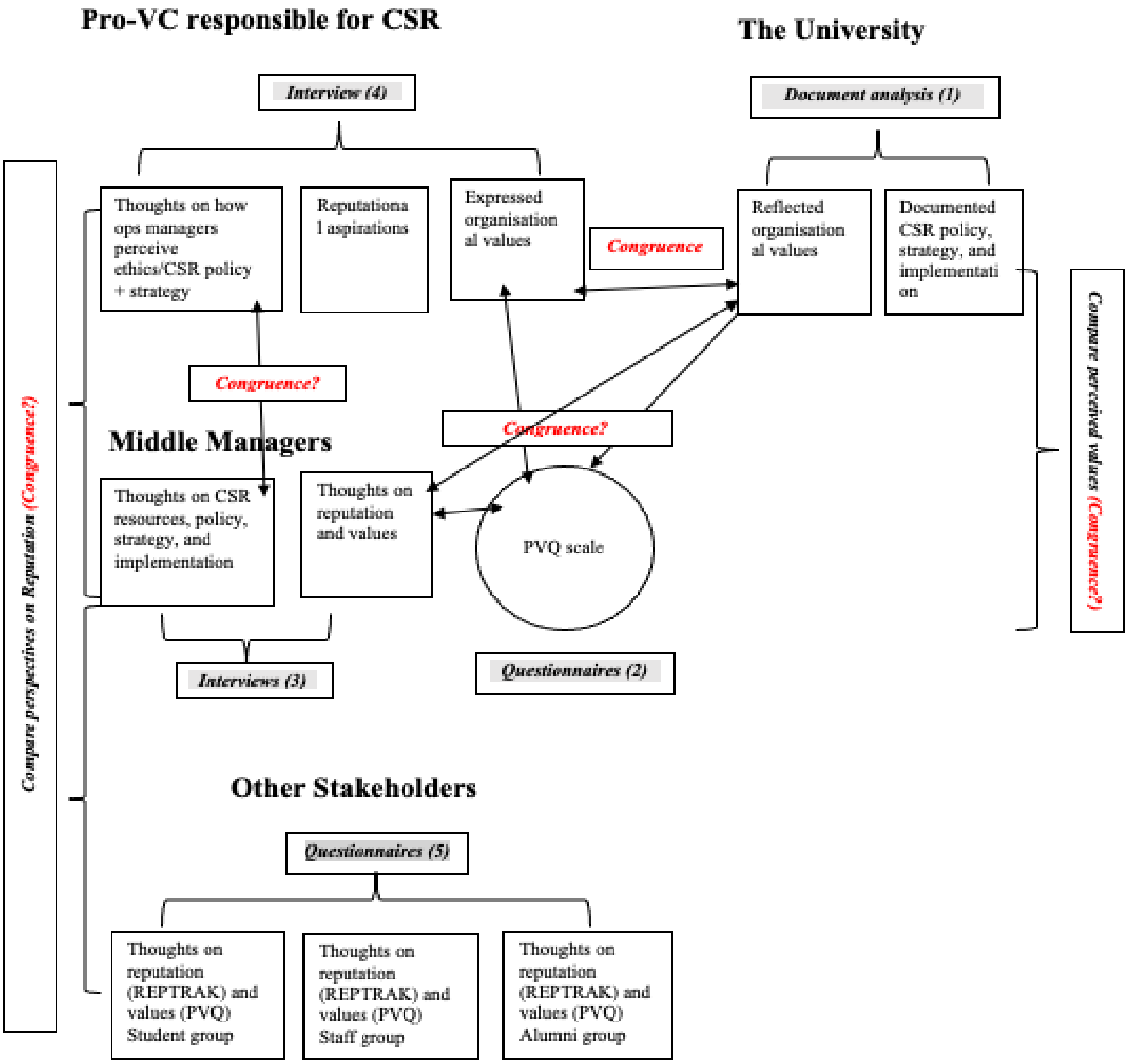


Figure 4.2 highlights the overall research plan for the UK case study, which includes four groups of information: the University, PVC, MMs and Other Stakeholders. Among them, PVC's data was used to understand and add to the University information group. Each information category used one or more than one data collection method(s), displayed in the grey-colour boxes. These data collection methods are numbered (in the brackets) and conducted in this order:

1) It began with a documentation analysis to understand the university's values, strategies and policies regarding CSR.

2&3) The second and third steps of questionnaire and interview data collection were with middle managers. The plan was to ask them to complete a PVQ questionnaire prior to the interview, so the researcher could ask MMs during the interviews to clarify their answers to a few questions about personal pieces of information (included in the survey) regarding their attitudes to CSR. Therefore, the two steps were concurrent embedded design, because quantitative data (PVQ) was used to explain qualitative data from interviews (Creswell and Clark, 2017). Specifically, the quantitative data was embedded in the qualitative data.

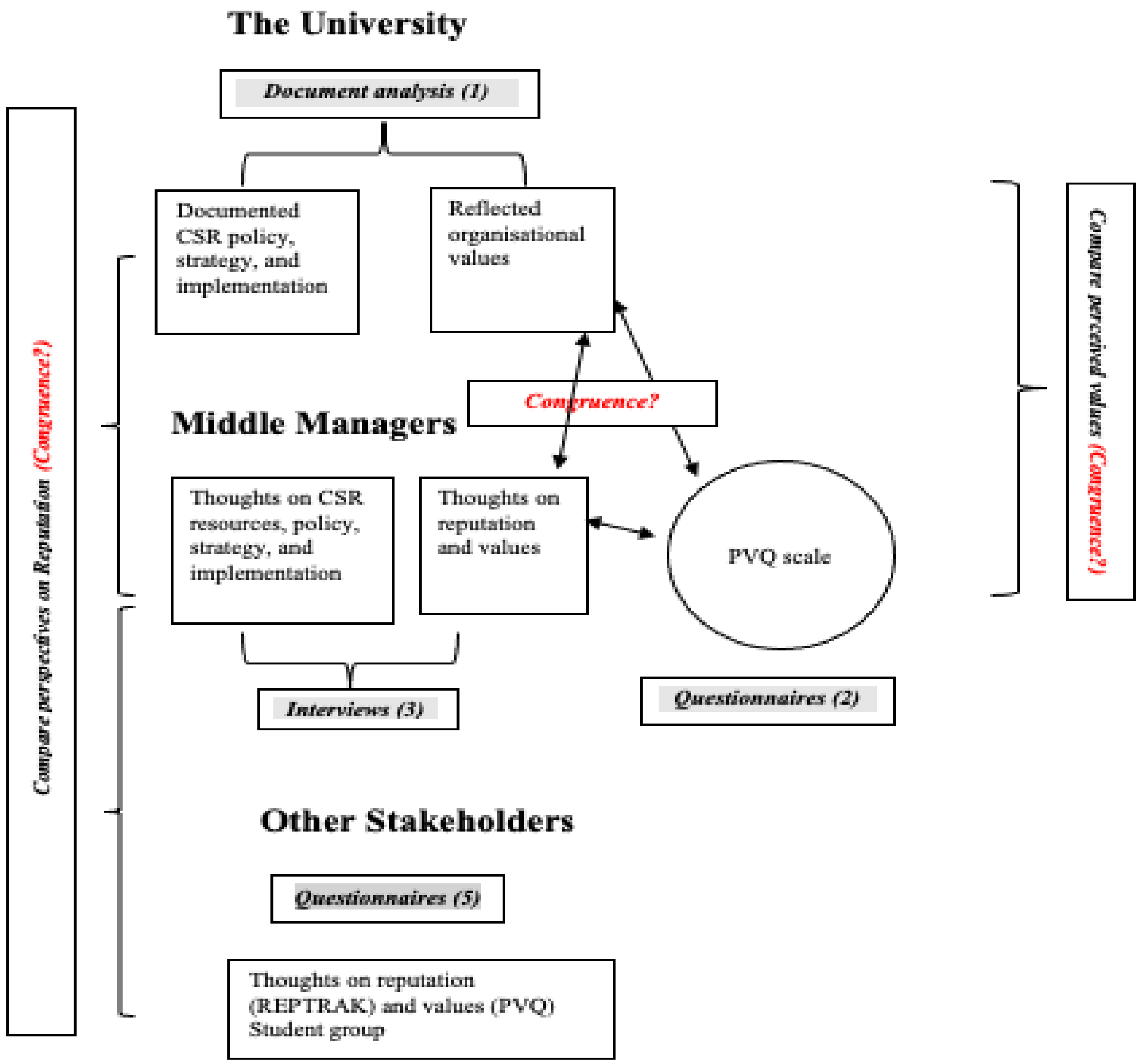
4) A PVC was interviewed for insight into CSR implementation, organisational values and their reputational aspirations related to CSR. Finally, staff, students and alumni were invited to complete a survey, including both the PVQ and the RepTrak survey.

5). The last step was to collect survey data (including PVQ and RepTrak questionnaires) from staff, student, and alumni groups.

The black two-way arrows in Figure 4.2 denote that the research is going to compare data between different information groups to identify their congruences. As shown in the diagram, the present study compared PVC's reputational aspiration, middle managers' expectations of CR and Other Stakeholders' RepTrak results. It also compared data from University documentation with MMs' perceptions of organisational values. Although PVQ questionnaire data was collected from Other Stakeholders, the results will not be used to compare with TM and MMs' values. Given that this PVQ data collection was only out of the researcher's interest and might be still used for future publication, it is not used to answer research questions of this PhD project because of its irrelevance. The above diagram also exhibits the congruence of values analysis between MMs' interview data and their PVQ questionnaire data. It also conveys the congruence of these two datasets with documentation data; and shows a convergence between the PVC's interview data and documentation data regarding values.

The Chinese case study had a similar plan to that of the UK case but, due to time and accessibility limitations of Chinese data collection, the original plan was modified to be more efficient. Figure 4.3 presents the finalised research plan for a Chinese case study. As illustrated in this figure, this researcher did not obtain the interview with a TM (equivalent to the PVC). Due to this, the values congruence was measured only by comparing the University's documentation analysis results with MMs' PVQ questionnaire and interview results. Additionally, instead of three groups of Other Stakeholders, it obtained data only from students. Overall, this section illustrated the research plans for the UK and China respectively; the following section further justified the selection of each research method.

Figure 4.3 Research plan for the Chinese case study



4.6 Research methods

This thesis is situated in a pragmatist paradigm that aims to employ any useful methods to solve a given problem; thus, it encourages multiple data collection methods, especially for case-based studies (Benbasat et al., 1987; Venkatesh et al., 2013). Yin (2003) suggested six data gathering methods that are suitable for case study design, including documentation and archive records review, interviews, direct observation, participant observation and exploration of physical artefacts. Further, Wedawatta et al. (2011) highlighted the value of questionnaires for multiple embedded case study research designs. The triangulation of data collection combines interviewing, documentation and a questionnaire in order to validate the findings (Eisenhardt, 1989; Miles and Huberman, 1994). Nevertheless, it is worth mentioning that this thesis laid more emphasis on exploring managers' personal values and their connection with managers' perceptions of CSR; hence, qualitative data took the primary and core position, while quantitative data collected by the questionnaire was used both to understand interview data better and to gather insight into stakeholders' attitudes. Interviews and questionnaires are the most often used data collection methods in qualitative social science research (Dörnyei, 2007). Documentation review occurred earlier in the study.

4.6.1 Documentary evidence

Documentation was the first step for data collection in both the UK and Chinese universities, as these sources were topic-relevant and provided explicit data for the investigator. Therefore, the author looked at documentary evidence from both universities. Both universities' website pages and documents were selected and reviewed, to identify their CSR-focused values and activities. The documentation review method was helpful in many ways. First, the author collected information from a broad range, including agendas, announcements, meeting summaries, written reports of events, internal administrative records and other articles appearing in the mass media. Second, reviewing past and current documents and university website pages that were CSR-focused, the author had a broad idea of the importance of CSR to the university strategy and university-wide implementation. Also, the review provided a guide to the selection of interviewees and interview procedures, since the documents described key CSR-related departments within the university system and the key personnel responsible for them. Third, the documentation data was relatively stable and full of details. The author may not be familiar with a CSR-related event or programme mentioned in an interview, but can retrieve its name from published documents. Some information (i.e. school newsletter) might only be accessible via the intranet, so a researcher should be aware of the difficulties of gaining access to information that is only available to current staff or students. Despite some limitations in access, the author intended to retrieve as much information as possible from both universities. In addition, the researcher noted that the document data might not always be accurate or written without bias.

Therefore, the author must stop relying solely on documents and keep an open mind, to further investigate topics that appear to be conflicting with other documents.

4.6.2 Interviews

Kvale (1996) described an interview as a conversation with those whose in-depth information and meanings can help elicit a phenomenon (Schostak, 2005). Indeed, Tse (1999) argued that most people feel more comfortable discussing a topic orally than in writing. In addition, interviewing was seen as "a valuable method for exploring the construction and negotiation of meanings in a natural setting" (Vidaver-Cohen, 2007, p. 29); thus, it is easier to elicit data in conversation than in questionnaires (Kvale, 1996). Also, interviewing is a valuable tool, as it can be used to gather information regarding emerging topics that may not be expected (Alshenqeeti, 2014). Alshenqeeti (2014) highlighted the typology of interviews: these can be structured, open-ended (unstructured), semi-structured and focus group-related. Of the four categories, the semi-structured interview was identified as the most appropriate for this research. This is because semi-structured interviews mitigate disadvantages of structured (no freedom) and unstructured (too much freedom) interviews. They are more flexible than the structured type of interview and allow the interviewer to "probe and expand the interviewee's responses" (Rubin, 2005), p. 88), whilst still keeping the conversation within the parameters or founded on a basic checklist, to fulfil the study objectives (Berg, 2007).

Notwithstanding fast-growing technology, interviewing can be both face-to-face and computer-mediated. The study by Curasi (2001) compared both types of interviews and identified several problems with online interviewing. These problems were as follows:

- The interviewer has less control over the success of the interview.
- Online interviews are more time-consuming than face-to-face interviews.
- Internet-collected interview data tends to contain more minor details; that is, without the investigator's physical involvement to provide additional motivation and consciously direct the conversation. If the participants have a relatively low level of commitment to the project topic, they might keep the narrative short and provide only minor details (Curasi, 2001).
- Researchers might potentially lose the chance of observing interviewees' body language with the webcam image (Cater, 2011).

In this thesis, face-to-face interviews were conducted at the initial stage before the national lockdown. With the emergence of Covid-19, to adapt to the significantly-changed work and lifestyle, as well as the necessity of following social distancing rules (Cleland et al., 2020), the author had to alter the method to online interviews. Hence, the author conducted other scheduled interviews via MS Teams video-conferencing (Stewart and Williams, 2005; Stieger and Göritz, 2006). On the other hand, the online interview method offers flexibility and convenience for participants (Deakin and Wakefield, 2014), while minimizing time and financial limitations, geographical dispersion and physical mobility barriers. In addition, the online interview is beneficial as an alternative or additional option to the conventional interview method.

> When the researcher's goal is not to quantify or generalise, but instead to better understand a particular population, online data can complement face-to face interview, benefit data triangulation and strengthen the trustworthiness of the findings (Curasi, 2001, p. 361).

By knowing the limitations of online interviews in advance, and thus being aware of potential problems, the researcher worked hard to mitigate these as much as possible. Since the researcher may be unable to observe the full range of postural, gestural and expressive movement of interviewees during an online interview, Seitz (2015) suggests focusing on respondents' facial expressions and tone of voice to overcome this shortcoming. For instance, although discomfort in answering a question may be most readily evident in involuntary hand movements, interviewees' facial expression may indicate a similar condition. Further, an individual's facial expression may be more enlightening than general body movements in some instances. To be specific, an investigator may capture respondents' facial expressions to determine whether they are feeling strongly about a particular topic or whether they don't want to answer a question. Nevertheless, body movements may not always reveal such information. Another example is when the interviewee pauses and appears confused, the investigator should repeat and explain the interview question to ensure the interviewee understands.

In the same manner as face-to-face interviews, online interviews also consider ethical issues. Interviews were recorded by the computer-based recording software with express permission from respondents and then transcribed manually by the author (Fox et al., 2007). Also, participants were informed via email of their right of withdrawing contribution to the research in “uncomfortable situations" (Janghorban et al., 2014, p. 2). Moreover, all respondents completed their consent forms before the data collection.

4.6.3 Survey

Influenced by the burgeoning development of technology, online questionnaire-based surveys have become a prevalent internet-based data collection method in the digital age (Regmi et al., 2016). As pointed out by Dörnyei (2007), questionnaires are often in the form of "inventories", "tests", "batteries", "checklists", "scales", "surveys", "schedules", "indices" or "indicators" (p. 3). So, the questionnaire generally represents a set of questions or contents, while the survey includes the questions and the process of delivering the questionnaire, synthesising and analysing the responses. This thesis adopted two questionnaire instruments (PVQ and RepTrak) in the Likert scale format and grouped them in surveys specifically designed for determining respondents' values and perspectives on reputation respectively. The first questionnaire, PVQ, is interviewer-administered and it requires direct interaction between the principal researcher and the interviewees. For example, the author had the chance to introduce the aim of the survey and clarify several survey items to some of the interviewees. The same PVQ questionnaire was also disseminated to other stakeholders just out of interest, to see if other stakeholders have a similar values priority to that of MMs. The other questionnaire, RepTrak, was distributed only to the other stakeholders. As the survey was online, it was able to reach “a large sample size, cover a wide geographical area, cover a population, which is sometimes difficult to reach, excellent for capturing sensitive topics” (Kazi and Khalid, 2012, p. 516).

As one of the most commonly used social science techniques, surveys appeal to multiple research cohorts, including mixed-method researchers and less experienced PhD candidates (Fife-Schaw, 2006). An online survey is freely available, easily constructed, large dataset-achievable, and easily comparable online (Young, 2016). Also, it is able to “cover a population, which is sometimes difficult to reach” (Kazi and Khalid, 2012, p. 516). In addition, surveys are relatively easy to generalize from a sample to the entire population (Kraemer, 1991). Despite this, bias may still occur if there is no response to the study or if the subjects fail to recall circumstances or refuse to report inappropriate behaviour (Bell, 2013).

A number of things that affect survey design and implementation need to be considered before its distribution. First, a literature review regarding the existing validated questionnaire instruments was conducted to select the most appropriate version. These questionnaire contents, the PVQ scale (Schwartz, 2003) and RepTrak scale (Fombrun et al., 2015), were pre-validated scales; however, some of the wording was adjusted following a pilot study, so the researcher will re-check the validity of the two scales to ensure they are still robust. Kazi and Khalid (2012) illustrate numerous and frequent issues that occur with questionnaire development, such as unclear, or difficult words to understand, questions too long, question details, leading questions and categories. This thesis reconsidered the above-listed issues after a pilot study and made several changes accordingly. The pilot study was conducted with two UK lecturers and seven students, with particular attention paid to the instruction, adequacy of questions, question orders, content comprehensiveness and data compatibility. The pilot was conducted using a paper questionnaire, so as to better communicate with pilot participants. The author decided to distribute digital-based questionnaires for the principal survey, since they are usually more convenient and cost-efficient than paper surveys (Ebert et al., 2018). Fortunately, after discussing the survey content and survey design with the supervision team and actively obtaining feedback from pilot respondents, the author was able to present a user-friendly layout. For instance, the author added “prefer not to say” to gender categories after feedback from pilot respondents was implemented.

No incentive was set up for UK participants. Respondents were only allowed to submit the survey if they answered every question, to ensure they did not make multiple responses. Tracking each participant's ID by email address and restricting access to the survey via IP address were also suggested by Regmi et al. (2016). The UK survey design did not track users’ IP address, because the author did not want to limit participants' access to the survey. The Chinese survey design included the IP tracking function to prevent multiple response, because the survey contributors were given a small amount of money as a stimulus: thus, it was necessary to limit respondents' access time to the survey. The survey platform registered every submission, and it was able to identify the unique WeChat ID number of each contributor who used WeChat to complete the survey. As a result, the investigator could manually remove duplicate records.

Furthermore, to address the online survey's potential ethical issues, the author posted the Participant Information Sheet (PIS) and Consent Form on the front page of the survey, and highlighted privacy and confidentiality and participants' right to withdraw. Details of ethical considerations will be discussed in section 4.9. Additionally, a unique identification code was generated for each UK and Chinese survey respondent automatically after the submission; hence, they could claim to withdraw any submission.

4.7 Research instruments

4.7.1 PVQ scale

A scale that helped the investigator understand the values and priorities of middle managers and other stakeholders is the Schwartz Value Portrait (PVQ), created by Schwartz (2012). Rokeach (1973) emphasised that values are "enduring beliefs that transcend specific objects or situations", meaning values affect a great deal of attitudes, which focus on "a specified objects or situation" (p.5), and they further influence individuals' behaviour. Some of the values were examined in relation to their association with ethical decision making (Ames et al., 1959; England, 1967; Hunt and Vitell, 2006), as well as CSR attitudes and pro-social behaviour of corporate social entrepreneurs or managers (Hemingway and Maclagan, 2004; Hemingway, 2005). However, Hemingway (2005) and other authors could not measure the specific personal values that affect individual values towards ethics and social responsibility. Accordingly, Schwartz's values instrument was designed to show more details of values types. This thesis adopted Schwartz's values framework where 21 items were grouped in ten dimensions. These values are the universal values that exist in all cultures consistently, and every value relates to each other. The ten value types are then categorised into four orientations, namely: 1) self-transcendence; 2) self-enhancement; 3) openness to change; and 4) conservation. Hemingway and Maclagan (2004) argued that benevolence values (i.e. “helpful”, “loyal”, “forgiving”, “responsible”) are positively associated with CSR behaviour.

This thesis used the Schwartz values framework as a template to extract the university (interpreted by the UK PVC) and MMs' underlying values priorities from documentation data and interviewees' conversations. In addition, the results of PVQ questionnaires with MMs and other stakeholders (staff, students and alumni) would further validate the qualitative findings. The disseminated PVQ questionnaire, written in English (see Appendix 9a), was adjusted based on the articles of Schwartz et al. (2001) and Schwartz et al. (2012). The Chinese-version PVQ questionnaire was adjusted based on Schwartz et al. (2001) and Jiang (2018) (see Appendix 9d). Respondents were asked to rate on a 6-point Likert scale, taking into consideration the person being described and how similar they were to themselves: "very much like me", "like me", "somewhat like me", "a little like me", "not like me", or "not like me at all". The 21-item PVQ was designed as a male version; however, this research project targeted all gender groups, so the author decided to replace the third person "he" in the original questionnaire with the second person "you" in the hope that respondents could relate the question to themselves at ease. For example, a respondent should answer the item "It is important to *you* to be rich"; "You want to have a lot of money and expensive things". In the research of Wang and Juslin (2011) and Wang and Juslin (2012), the PVQ questionnaire has been applied to university students in China to examine the effects of personal values on individual perceptions of CSR. This questionnaire has also been utilised in Brazilian (Franco et al., 2017), British and Spainish universities (Hueso et al., 2020). Therefore, this PVQ questionnaire is likely to be useful for the study of the CSR domain.

4.7.2 RepTrak scale

Reputation Quotient (RQ) and its extension versions (RepTrak model) are universal ranges of tools for reputation measurement. However, as flexible and reflective models, they can be revised to adapt in different nations, e.g. German RQ model by Walsh and Wiedmann (2004) and sectors (i.e. the creation of media RQ) for various areas of activities (Jie et al., 2016). Further, the number of research projects conducted within the context of HE and utilising the RQ model increased over time. In the HE sector, media rating measurement is popular, but it was criticised for its validity, which was determined by the third party (Vidaver-Cohen, 2007), and the selection of indicators and methodology is doubtful. Hence, there is a need for researchers to create the appropriate measurements (Šontaitė and Bakanauskas, 2011), which consider both the institution and its stakeholders. As a result of prior literature, RepTrak and RQ models were recognised and regarded as key elements of university reputation measurement.

Considering the relevance to the HE context, Šontaitė and Bakanauskas (2011) reviewed the 14 most frequently-used reputation measurements and selected specific indicators and factors for measuring university reputation from the customer's perspective. The factors, which included emotional appeal, behaviour, studies, citizenship, social responsibility, leadership, performance, workplace, competition, career and innovation, were derived from the RepTrak model (Fombrun et al., 2015) and RQ model (Fombrun et al., 2000). Jie and Hasan (2019) adopted the RQ scale, using a five-point Likert-type scale, to assess students' perceptions of the reputation of the Malaysian Public university, regarding products and services, social responsibility, vision and leadership, financial performance and emotional appeal facets. Understanding the RepTrak system scale as reputation predictors and the RepTrak Pulse scale as reputation perceptions, Vidaver-Cohen (2007) developed a conceptual model based on the RepTrak system when measuring business school reputations.

The framework of Vidaver-Cohen (2007) has been further examined in a study in the US (Safón, 2019); a study with Finnish universities on the programme level (Suomi et al., 2014); and a study among four self-financed Hong Kong HE institutions (Wong, 2016). In mainland China, scholars tend to be more familiar with RQ, but less adept at implementing and applying RepTrak. For example, Liu and Liu (2005) discussed RQ and other reputation measurements in their theoretical-oriented papers. Practically, Wong et al. (2016) shed light on the utilisation of revised RepTrak Pulse by Vidaver-Cohen (2007), to assess school reputation. RQ or the RepTrak model, however, did not receive as much attention in Chinese universities. An example is research by Yan and Jia (2012b), which investigated five of the six factors of RQ in a study conducted in China. Unlike the above-mentioned studies, Verčič et al. (2016) suggested that CR in business schools can be a unidimensional construct; this argument aligns with Helm (2007). According to Verčič and Zerfass (2016), staff and students evaluate academic reputation based on their knowledge of the school attributes, whereas the general public evaluates it based on dimensions they know or their impressions and intuitions of the university (Schultz et al., 2001).

In conclusion, this thesis adopts the 7-dimension RepTrak model, the extended form of RQ, which was created and systematically evaluated for cross-industry, cross-stakeholder and cross-national studies. In particular, it has been found to be an acceptable and adjustable framework in Malaysia (Jie and Hasan, 2019); the United States (Safon, 2009); Finland (Suomi, 2014); and China (Yan and Jia, 2012a; Wong et al., 2016). This thesis formulated the English version RepTrak questionnaire based on Fombrun et al. (2015) and Ponzi et al. (2011). It adopted the Chinese version questionnaire from the article of Peng (2016) whose paper presented a detailed list for RepTrak in Chinese, therefore, the reliability and validity of RepTrak were verified with a study in China.

4.8 Respondent sampling

The present study has been conducted in both qualitative and quantitative approaches. Purposive and snowball sampling methods were utilised for qualitative data collection. Purposive sampling, a non-probability sampling method, is the primary sampling strategy adopted by this thesis. It deliberately targets particular settings, events, or a particular group of people who are thought to have rich information that will help achieve the research's goals (Patton, 2002; Tashakkori and Teddlie, 2009), so purposive sampling can help the investigator obtain information that is not accessible from other sampling choices, such as convenience sampling (Tashakkori and Teddlie, 2009). Ultimately, the purposeful samples enabled the author to generate an insightful and in-depth understanding of the topic (Braun and Clarke, 2014). Therefore, the purposeful sampling technique allowed the researcher to "hand pick" the targets (Clarke and Braun, 2013), especially when the desired population is rare and challenging to recruit in qualitative research (Patton, 2002). As a result, the PVC and MMs were identified using a purposive sampling strategy (Onwuegbuzie and Leech, 2007; Tongco, 2007; Etikan et al., 2016) to answer the first two research questions. Both MMs in the two universities and the UK PVC, who play a significant role in university strategy-making and implementation, were purposefully and non-randomly selected from different operational departments, including academic and research departments and operational-focused departments. Multiple informants were also selected from various departments to increase the validity of information and to be representative of multiple departments (Glick et al., 1990; Meyer, 2001). Consequently, departmental differences (e.g., leadership, culture, and duty) were considered in data collection. Purposive sampling is often criticized for not being generalizable (Bowling, 2014). However, although the author selected only a few MMs (numbers fluctuated from 1 to 3) from each department, the selected respondents were considered proficient and well-informed in the topic of CSR and would provide comprehensive insight into that area to answer the researcher's specific research questions (Sandelowski, 1995; Creswell et al., 2011; Bernard, 2017).

Meanwhile, both universities' MMs were approached and recruited utilising the snowballing technique (Singh et al., 2007) as the researcher found it difficult to compile a list of eligible managers with little information available (Patton, 2002). Snowballing was an ideal option as interviewees referred the researcher to an unidentified, hidden population who were relevant and potentially interested in participating in the interview (Noy, 2008; Greenhalgh and Peacock, 2005). Thus, snowballing also helped the researcher enlarge the sample size until new information was no longer being generated (Kendall et al., 2008).

Another method is convenience sampling, which is criticised for being difficult to generalise the findings. This is because not everyone in the population has an equal chance of being selected, and it is somewhat biased, as some participants tend to respond to the survey more than others (Neelankavil, 2015; Lavrakas, 2008). This sampling method was suitable for samples "who are selected because they were the only ones available or the only ones who agreed to be interviewed" (Kendall et al., 2008, p. 11); therefore, the researcher excluded the convenience sampling approach from the sampling method for recruiting interviewees in the initial design. The research did not use convenience sampling to recruit UK interviewees but had to use it combined with purposive and snowballing sampling methods on Chinese MMs' recruiting. This was because the researcher had to complete data collection with MMs before winter vacation, so it was more efficient to ask available MMs if they have the insights into CSR.

This thesis also aimed to collect quantitative data from staff, student and alumni groups, adopting the voluntary response sampling strategy (convenience sampling), a non-probability sampling method to answer the third research question (Neelankavil, 2015). The researcher was unable to reach the entire population of the sample groups in both institutions through email. In the UK university, the researcher recruited participants on a voluntary basis, sharing the survey link through social media (WeChat, Facebook, Twitter) with the university administration team and asking them to circulate invitations among the university-wide staff. The voluntary response sampling is mainly based on ease of access "in terms of physical proximity, accessibility, the timing of the administration of the survey, or the willingness of people to participate" (Young, 2016, p. 7).

Although Krejcie and Morgan (1970) would recommend a sample of 350 and above for populations over 5,000, the aim of this thesis was for indicative rather than representative data. Hence, this present study targets a sample of approximately 150 survey respondents for each institution, comprised of approximately 50 from each of the three Other Stakeholder groups (students, staff and alumni). This plan ensures both overall sample size (150 per university) and sub-sample sizes (50 per stakeholder group) would be sufficiently robust to facilitate comparative analysis within and between each institution. For the interview data, this thesis planned to acquire one interview with a TM in each university to support the extensive review of university documentation; 15 interviews with MMs in each institution were done so as to obtain a good cross-section between departments.

4.9 Data collection methods

This section explains the data collection methods for the UK and Chinese case studies. The researcher planned to invite one PVC in each university for a face-to-face interview and to invite about 15 UK middle-level managers because they are essential to the university operation.

In terms of the UK case study, one PVC was interviewed. Additionally, MMs were asked to complete the PVQ questionnaire and respond to an interview request with the researcher. The survey completion of other stakeholders was entirely voluntary and anonymous, as stated on the participant information sheet. Additionally, survey completion of MMs was voluntary, but it was not anonymous to the researcher. The researcher invited sixty-nine UK MMs for interviews via email; thirteen of them accepted the invitation. It was designed to invite MMs to complete the survey before the interview, so the researcher could obtain MMs' personal information, such as their concerns regarding CSR, and then ask MMs to further clarify their choices during the interviews.

A different approach was taken with interviews in the Chinese university. The researcher could not gain access to the Chinese TM (equivalent to the UK PVC). But the researcher obtained a list of fourteen Chinese MMs and the departments that they were working for with the help of an acquaintance at the university. To remain anonymous, the Chinese acquaintance provided no data, and did not know which managers the researcher had contacted and successfully interviewed. Upon visiting all managers' offices, the author asked for their help in contributing to the PhD project based on their availability. Eight Chinese middle managers consented to the interview, and they completed the PVQ questionnaire after the interviews. This was different to the original plan in which MMs would complete the survey before the interviews, so the researcher can ask them to clarify a few personal information mentioned in the survey. This is because these MMs did not tend to use email as the principal communication tool. Also, the investigator was conscious of the importance of giving a thorough brief of the project and not displaying bias to interviewees.

There were three groups of stakeholders (students, staff and alumni) who it was hoped would participate in the study by completing questionnaires. UK respondents were recruited via social media, posters, lectures and emails. The first part of the survey provided project information to participants, and they consented to the data collection once they agreed to start the survey. Completion and return of the questionnaire would represent consent to participate in the research. Using the unique reference number that respondent left along with the survey submission, they were entitled to withdraw their data within four weeks after submission.

The researcher distributed the survey to Chinese Other Stakeholders offering one pound for each successful submission. Because the researcher did not have enough time and funding to support the data collection in the Chinese university, it was too close to the winter holiday, hence students and staff were busy and reluctant to spare time on the survey. The 'thank you' money was not paid to the UK Other Stakeholders, because the researcher did not have enough funding to sponsor this; since the researcher was based in the UK, so she/he has built more contacts with people in the UK university. Due to social distance regulations and the availability of Chinese staff, the author only used social media to distribute the survey link with the two Chinese groups. Ultimately, 375 responses from students and three respondents from staff were assembled.

4.10 Data analysis

There were two main aspects to this analysis: qualitative and quantitative data analysis. This section first discusses the SPSS method for the quantitative data analysis, then it discusses the template analysis and reflexive thematic analysis methods for the qualitative analysis.

Quantitative data consists of the PVQ questionnaire completed by both universities' MMs and other stakeholders as well as the RepTrak questionnaire completed by the two universities' other stakeholders. The present study followed guidance in terms of outputting descriptive statistics, calculating reliability, performing MANOVAs, calculating Pearson correlation and performing t-tests (Cronk, 2017; DeCoster and Claypool, 2004; Norušis, 2006).

Qualitative data comprises both template and thematic analysis. Schwarz's values template was applied to analyse the documentation, PVC and MMs' data, to understand how the document information and interview narrative gave insight into each group's values. Another template, RepTrak, was applied to MMs to understand MMs' expectations of CR. There are multiple ways to practice thematic analysis, and template analysis is one of them (King, 2012). For example, template analysis (King and Brooks, 2016) has been described by Braun and Clarke (2021b) as the codebook approach of Thematic Analysis (TA). This method is prominent in organisational and management discipline. Template analysis adopts relatively structured codebooks/templates. It has been highlighted that users of this method do not focus on assessing coding reliability, but on conceptualising themes through the analysis (Braun and Clarke, 2019). Braun and Clarke (2021b) indicate that such an approach could perform a "descriptive and summative analysis of semantic meaning" (p. 335), that is surface, obvious and overt. However, Brooks et al. (2015) argue that template analysis offers flexibility and can be used to develop a hierarchical coding structure, i.e. it employs four or more levels of coding to capture the most detailed and rich aspects of data. Further, the study of Waring and Wainwright (2008) demonstrated that template analysis is applicable to comparative case studies conducted in the UK. Reflexive TA is also flexible in analysing interview data (Slade et al., 2009) and textual data (e.g. focus groups and diary entries) (Brooks et al., 2015). The present thesis referred to a guideline of six procedural steps to conduct a template analysis, provided by King (2012): 1) *Become familiar with the account to be analysed.* The researcher read through the interview transcriptions of the PVC and MMs' interviews. 2) *Carry out preliminary coding of the data.* The research highlighted any information in the text relevant to the *a priori* themes from the ten-dimensional Schwartz values framework (Schwartz, 2012) and seven-dimensional RepTrak framework (Fombrun et al., 2015). 3) *Organise the emerging themes into meaningful clusters and begin to define how they relate to each other within and between these groupings.* The researcher identified the dynamic relationship between the ten groups of values. It was found that there were compatible, conflicting and hierarchical relationships between them. Also, the researcher identified the themes according to the RepTrak framework. 4) *Define an initial coding template.* The researcher developed the initial templates with the first five interview transcriptions in hand. 5) *Apply the templates to further data and modify them as necessary.* The researcher applied the two templates to other interview transcriptions to add, delete and redefine themes when necessary. 6) *Finalise the template and apply it to the full data sets.* The final version of the templates is available in Appendix 1.

After that, the reflexive TA of Braun and Clarke (2006) was used to understand the UK PVC and both countries' MMs' attitudes towards CSR implementation and the university's CSR policies, and the factors that either impeded or supported the developed themes. According to Braun and Clarke (2006) and King (2012), TA is a pragmatic, accessible and flexible, yet rigorous, approach; therefore, the researcher believed that it is suitable for this PhD project, given its complex design. TA suits both inductive (data-driven) and deductive (theory-driven) approaches (Braun and Clarke, 2006; Alhojailan, 2012; Holmqvist and Frisén, 2012; Selvam and Collicutt, 2013). Although Braun and Clarke (2006) and Braun et al. (2019b) emphasise that the reflexive TA approach locates within the qualitative paradigm, in a later article (Braun and Clarke, 2021a), their thinking evolved, and they proposed that this approach is to utilise what is useful. The evolution of the concept indicated a match with the pragmatist paradigm. Some articles (Braun and Clarke, 2006; Braun et al., 2019b) have also highlighted that reflexive TA has theoretical flexibility and can be used widely across the ontological and epistemological spectrum. Hence, the research found it fits the philosophical orientation of pragmatists well.

Boyatzis (1998), Ryan and Bernard (2000) and Holloway and Todres (2003) have made the criticism that TA offers only a relatively low-level descriptive, semantic and straightforward type of analysis, rather than a high-level interpretation. Besides, those investigators who utilised TA delivered participants’ viewpoints in a passive, disinterested and decontextualised manner (Braun and Clarke, 2021b). However, several researchers (Braun and Clarke, 2013; Pickens and Braun, 2018) argue that reflexive TA can analyse semantic data contents to yield latent themes which are implicit, underlying and hidden. In other words, researchers can interpret data and make sense of them to the audience, using the implicit and underlying meaning of the data (Braun and Clarke, 2021b). Similarly, Braun et al. (2019b) maintain that it is the researcher's engagement with all activities as well as his or her interpretive skills and innovative nature that contribute to research of high quality, which is both complex and rich in content. Indeed, the researchers' ability to grasp the implicit meaning of texts, situated in context (cultural differences), multiple realities and subjectivity-focus, affects the reflexivity of their analysis (Braun et al., 2019a). Competent researchers can go beyond generating domain summaries and outputting fully realised themes with the reflexive TA method (Connelly and Peltzer, 2016). The reflexive TA approach is not focused on pulling out participants' words that are topic-related, key information in the text or video, obtaining the surface meanings and putting them into several themes (Braun et al., 2019a). Instead, it is aimed at integrating and remaining reflective in fundamental assumptions, the deeper meaning, the central organizing ideas and the wider, historical, cultural, political and ideological contexts, as well as patterns of shared meaning (DeSantis and Ugarriza, 2000; Sandelowski and Leeman, 2012; Braun et al., 2019a).

The researcher followed the six-phase recursive process of reflexive TA (Braun and Clarke, 2006), in order to conduct a successful data interrogation and engagement process. The steps are arranged in sequential order by Braun and Clarke (2020), but users can adopt them in a recursive and iterative manner, as the steps can move backwards to make amendments if necessary. Some authors (Holloway and Todres, 2003; Javadi and Zarea, 2016) were concerned that the idea that flexibility could lead to inconsistency and incoherence in theme selection, but it is argued that this iterative approach can help identify inconsistent issues and fix them. The six steps are demonstrated below:

1) Familiarising with the data

The author actively listened to the interview recording before transcribing it. This was to capture the primary areas addressed in each interview. Following the first listening session, the author began transcribing. The transcription was then read several times to ensure there were no errors or ambiguities. The researcher also made a few notes about causal observations and interviewees’ initial thoughts and feelings towards the data, for example, frequently used words.

2) Generating initial codes

Values and reputation topics were addressed using ten PVQ and seven RepTrak *a priori* themes from their respective frameworks. This involved reading through transcriptions and documentation, underlining any texts relevant to those areas, while keeping in mind the PVQ and RepTrak *a priori* themes. For the CSR implementation of topic coding, data was open coded, mainly using an inductive approach. The preliminary iteration of coding was generated through reading texts and taking notes in the side margin of the Microsoft Word 2016 document using the "Comment" function. Throughout the coding process, the researcher returned to previous codes to change the meaning of several of them, as they needed to be modified to be distinguished from others. Moreover, one sentence or a paragraph could draw multiple codes (Braun and Clarke, 2013); multiple codes might have similar meanings (ibid.); for instance, a phrase could simultaneously have a semantic code and a latent code.

3) Searching for themes

This step was to review, analyse and combine codes to form themes and sub-themes. It is critical that the patterns of codes are meaningful in answering research questions (Braun and Clarke, 2013). Miles and Huberman (1994) suggested that "pattern coding is a way of grouping those (segments of data) summaries into a smaller number of sets, themes or constructs" (p. 70). In other words, a handful of meaningful patterns (relevant to the research question) are generated from the first-level codes, and those that become common and recurring across the dataset are captured as themes that present the core concepts of the data. Pattern coding can reduce the data into a small number of concepts; and patterns are the foundation of cross-case analysis (Luborsky, 1994; Miles and Huberman, 1994; Sinkovics, 2018). Generated themes or patterns should be interrelated but avoid overlapping, and they are not supposed to directly answer the research question (Braun et al., 2019a). Moreover, too many redundant codes and a large number of themes would be unsuitable for the author, which is why the researcher appreciated the fact that TA is not concerned with putting every code into themes and turning them into reports. Instead, it enables researchers to be selective about which codes are more interesting and pertinent to the research topic. Meanwhile, this researcher searched for the ten PVQ and seven RepTrak as *a priori* themes; later, they were used for in-depth understanding of values congruence and the relationship between managers' values and their perceived reputation.

4) Reviewing themes

Step 3 generated multiple themes and sub-themes. Thus, this step recursively reviewed those items, as well as the entire dataset (Braun and Clarke, 2021a), and included brainstorming (Lin and Li, 2021) with the supervisor team. It helped to eliminate those themes/sub-themes that did not contribute meaningful interpretations of the data and to combine those themes/sub-themes with similar meanings.

5) Defining and naming themes

At this step, each individual theme and sub-theme is to be expressed in relation to both the dataset and the research question (Braun and Clarke, 2006). As a result of the supervisor team's suggestions, the candidate rephrased several themes/sub-themes to avoid misunderstandings. For instance, one sub-theme which was initially named “embedded”, as it was echoed around interviewees, was then changed to “integrated” which referred to the integration of CSR.

6) Producing the report.

Steps 1 to 5 were conducted for the UK case analysis and were repeated for the China case study. This step is a final inspection of the thesis (Braun and Clarke, 2006).

4.11 Research ethics

4.11.1 Ethical considerations

In general, ethics for researchers means the “principles of right and wrong that a particular group accepts” (Bogdan and Biklen, 1992, p. 49). Also, Guillemin and Gillam (2004) related research ethics to ethical behaviours in research contexts. Therefore, wrongdoings or immoral behaviours of the researcher could affect the participants. Also, a researcher needs to be aware that those who agree to participate in the work, or are affected by it, have certain rights. Usually, these rights include dignity, privacy, confidentiality and prevention of harm (Munhall, 1988; Glesne and Alan, 1992). Therefore, the researcher should be conscious that their wrongdoing could potentially affect participants deeply. To ensure that the involved subject, the community or the institution are fairly treated, and that information participants provide will not negatively affect them, the author should consider ethical issues (Monahan and Fisher, 2010). Hence, ethical guidelines and codes were available for researchers to consider when they encountered ethical dilemmas and challenges in their research (Munhall, 1988).

There are critiques regarding whether it should be necessary for qualitative social science researchers to obey the ethical regulation, as they pose minimal risks to contributors (Hammersley, 2009). However, there is a growing interest among researchers in adopting a mixed method, so if a quantitative researcher decides to undertake qualitative research sequentially, they should expect to encounter different ethical issues, as with quantitative research. In addition, internet technologies are developing rapidly and facilitating social science research, but they also raise similar ethical issues about "informed consent, confidentiality, protection and interactions" (p. 197) from a new perspective (Einarsdóttir, 2007). The harm to participants can be reduced or prevented (Orb et al., 2001) by applying the appropriate ethical regulations (Munhall, 1988). This PhD project obtained ethical approval from the University. However, due to the Covid-19 pandemic, the author had to request amendments to the original ethical approval. The first approval in 2019 was granted before the start of the study, while the other two were obtained during the conduct of the study.

4.11.2 Informed consent

Informed consent is “the formal agreement between researcher and participant or group to make an independent decision, with enough relevant information, enough understanding and no pressure to participate in the research” (Farrimond, 2012, p. 109). So, informed consent highlights clear information about what the participants have signed up to do (which data will be collected and how it will be used) and it gives participants the opportunity to decide to join or quit the project (Munhall, 1988). Orb et al. (2001) argued for three ethical principles, autonomy, beneficence and justice, throughout research implementation. They further underlined that the researcher should respect participants, understanding that they are autonomous individuals and can accept or refuse the invitation on a voluntary basis. In the present study, informed consent forms were given to interviewees, while also enclosing a Participant Information Sheet (PIS). Together, the forms provided a full description of the research. They explained the nature of the study, the participants’ potential role, the identity of the researcher and any supporting institution, the objective of the research and how the results will be published and used (Hoeyer et al., 2005; Sanjari et al., 2014). Usually, each interviewee who accepted the interview went through the PIS and gave their signature to the consent form. Copies of the consent form were retained by both participant and investigator. During the pandemic, both PIS and informed consent form were sent to the UK participants before interviews conducted online, and the above information on the forms was reconfirmed with interviewees before the start of the interviews, hence verbal consent was also obtained (Dongre and Sankaran, 2016). The PIS and informed consent form were given to Chinese participants at the beginning of the interviews. For the surveys, the PIS was pre-integrated, as they were sent via social media. Instead of giving a physical signature, as it is impractical, return of the completed survey represented the contributor’s formal consent for participation in this research. The investigator also reminded participants of their rights to withdraw from the project, specifically without giving any reason, until four weeks after the submission of the survey or the occurrence of the interview. Should participants choose to withdraw data, their data would be destroyed. Otherwise, interview data will be retained for up to 10 years, in accordance with General Data Protection Regulation rules, for possible use in follow-up research. The recorded interview conversations were downloaded and thereafter deleted from the recording device immediately. The audio data, as well as transcripts and notes, were saved in a password-protected computer, as well as an encrypted USB-drive.

Operating beneficently requires the author to do good and prevent harm to their contacts, particularly, by continuously addressing issues regarding confidentiality and anonymity throughout the study (Morrow and Richards, 1996; Orb et al., 2001). Farrimond (2012) expounded upon this, adding that anonymity means to cover the identity of the participants, while confidentiality means not sharing or discussing the data with any party beyond agreed limits. So, the author of this study intended to reduce and alleviate the potential leakage of participants’ identities by all means possible. Data provided by interviewees were not anonymous to the author as a result of the direct contact, but in any reports made available in the public domain – and only where necessary – the participants will be coded as Pro-Vice Chancellor A, HR Manager B, Marketing Manager C, etc., to avoid the possibility of direct recognition. It was explained to respondents before their participation that there is still a possibility that some readers may make associations and guess their identity. Rich reporting of contexts and participants could reveal their identity, so data will be carefully reported (Munhall, 1988). The potential for deanonymisation will be minimised absolutely, and these reports will nevertheless lag 2-3 years after data collection.

Regarding the three principles, the researcher should be validated by avoiding exploitation and abuse of the participants, especially those from minority, disadvantaged or vulnerable groups. It is believed that the interviewed managers agreed to participate only when they felt comfortable and willing to share their insights. Hence, the data collection should not bring further burden to the managers (Allen and Flack, 2015).

4.11.3 Risk of harm

It is commonly accepted that the risk of harm arising from social science research is minimal compared to other disciplines, such as medical research (Atkinson, 2009). Having abided by the UK university guidelines for researchers, the author of this study assessed a number of potential risks of harm which might occur in the study, including physical harm to the investigator and participants, psychological impairment and reputational damage to the individuals or institutions involved (Munhall, 1988). To conduct the face-to-face interviews in China during Covid-19, the risk of physical harm was inevitably considered for both the investigator and contributors. The author has justified the necessity of conducting in-person interviews in China, demonstrated the current relatively safe and well-maintained Covid-19 situation there, and explained the procedures undertaken to mitigate the safety issue (see section 8 in the ethical approval form – 346 edition). Munhall (1988) also considered the risk of costs to participants and suggested offering compensation for any who would lose earnings or experience inconvenience through participation. Fortunately, interviewees agreed to participate at their most convenient time, and they were not pressured to attend, so the risk of cost was minimal. However, the author offered a small amount of "thank you money" to Chinese participants, to improve the survey response rate.

4.11.4 Payment

Payment for participants has been put forward as a controversial ethical topic (Roche et al., 2013). On the one hand, paying for participants' time, expenses and inconvenience is reasonable. On the other hand, payment may trigger dishonesty about information and participants' over-presentation for money (Koen et al., 2008). To encourage Chinese participants to respond to the survey, the author set up a small £1 thank you payment for each completion. It is believed that such a small amount of money motivated more responses without incurring negative effects.

4.12 Summary of methodology chapter

The chapter began with a brief introduction reviewing the research questions and objectives and the theoretical framework yielded from the literature review, to set the parameters for the research design. It justified its adherence to the philosophy of pragmatism with a bonded relativist ontological position, on the basis that people within the same culture, such as the UK, have a shared reality, whereas people between cultures, such as the UK and China, may experience multiple realities. As a pragmatist, the researcher viewed empirical, authentic and intuitive knowledge as originating from experience (Slavin, 1984). Further, a case study approach was adopted to explore the selected UK and China cases, using mixed methods, including documentation, interview and survey (PVQ and RepTrak scales). Finally, the quantitative data was analysed using SPSS analysis, while all qualitative data was analysed using template analysis as well as the reflexive thematic analysis, using the abductive approach in the six steps suggested by Braun and Clarke (2013). The following chapter presents the findings of the UK case according to three groups of information: University, Middle Managers, and Other Stakeholders.

Chapter 5 UK findings

5.1 Introduction

This chapter reports the findings from the UK case study conducted in a post-merger polytechnic university. It reports three groups of information: University, MMs and Other Stakeholders. Each type of information consists of one, or more, types of data collected using various methods. The university group contains data from documentation and an interview with a PVC. The researcher used the documentation method to retrieve data from official university websites. This included agendas, announcements, meeting summaries and written reports of events. Moreover, the author collected internal sources available through the intranet, such as past and current documents and school newsletters. The MMs' information contains MMs' completed PVQ surveys and MMs' interviews. The last group of information, Other UK Stakeholders, includes RepTrak and PVQ survey data collected from staff, students and alumni.

The three groups of information were analysed using mixed data analysis methods: templates analys, thematic analysis, and SPSS analysis. There were two sets of templates: values template (Schwartz's 10 values) and reputation template. Appendix 1 provides details of these. Both templates were used in interviews to identify the values congruence and reputational congruence in terms of CSR. The thematic analysis was based on the method of Braun and Clarke (2013). The SPSS analysis used SPSS software to process the survey data. Each of the three groups of information has different data collection and analysis method(s): a) In the University group of information, data from university websites, documents and policies were collected and integrated into a Word document. After that, template analysis was used to analyse the document and PVC's interview data, according to the PVQ template. Thematic analysis was used to analyse the PVC's perceptions of CSR implementation and anticipations of reputation. b) In the MMs group of information, SPSS analysis was used to process MMs' PVQ survey data to understand their values priorities. Also, thematic analysis was employed to understand MMs' interview conversations. c) In the Other Stakeholders group of information, SPSS analysis was used to understand the data from staff, students and alumni, who completed RepTrak surveys.

Figure 5.1 The structure of Chapter 5

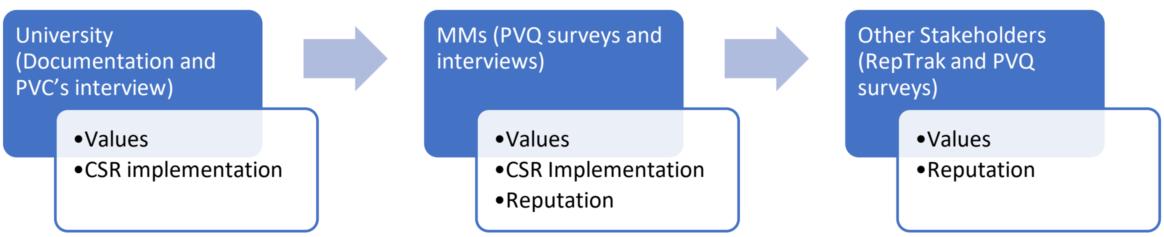


Figure 5.1 shows the structure of Chapter 5. It demonstrates that the three groups of information: the university, MMs and Other Stakeholders will be represented sequentially. a) The data in the

University group came from university documentation and the PVC interview. These results illustrate the university's organisational values regarding CSR and PVC's anticipations of CR. b) MMs' data includes 13 MMs grouped into two domains: the Student-Focused (SF) and Operation-Focused (OF). For instance, a MM from the SF domain is coded as SFMM. The coding of MMs is listed in Appendix 3. These results present MMs' values, such as the prioritised values, their perceptions of CSR implementation and their expectations of CR. c) The sources of Other UK Stakeholder's data are surveys completed by staff, students and alumni. These stakeholders filled PVQ (measured values) and RepTrak (measured reputation) questionnaires in the survey. These results, therefore, present Other Stakeholders' perceptions of corporate reputation.

5.2 The University

This section reviews the UK university's official websites to extract its key CSR-related policies and activities, and these were compared with data from the interview with the PVC. The triangulation of documentary and PVC interview data revealed the university's values and reputational expectations. This part of the values template analysis adopted Schwartz's value framework (Appendix 1) on documentation and PVC's interview data (see Appendix 10 for interview questions with PVC). It also used thematic analysis to evaluate the interview transcription for implementation issues. This section will first report the analysis of the UK university documentation followed by the analysis of the interview with the PVC.

5.2.1 Analysis of UK university documentation

The university has six key strategic themes (see section 3.1) and each of them can be translated according to Schwartz's value template. After analysing the official website, the researcher found out the first strategy, "Creating Opportunity", associated with 'benevolence' and 'universalism' values. The second strategy was "Valuing Ideas" and it linked to 'stimulation' value. The third, "Enriching Society", showed 'benevolence' and 'achievement' values. The fourth embraced "Sustainability", which presented 'universalism'. The fifth, "Connected Globally", showed its achievement orientation. The last strategy emphasized "Empowering People", which showed 'self-direction' and 'stimulation' values. So in all, the strategies' descriptions showed 'benevolence', 'universalism', 'stimulation', 'achievement', and 'self-direction' values. Appendix 5 provides details of this finding from university websites and PVC's quotes. It showed that the university had high-level priorities for the above five values. The 'tradition' and 'power' values were not identified in the strategy, but in documentation analysis. University documents showed the university's commitment to equality, diversity and inclusion, which were outstanding aspects of traditional UK culture. Moreover, the results of documentation showed the organisation has a low-level 'power' value.

5.2.2 Analysis of interview with PVC

The PVC's interview findings indicated that the university is high in 'benevolence', 'universalism', 'stimulation', 'achievement', 'tradition' and 'self-direction' values, but low in 'power' value. In addition, the PVC interpreted the university's social responsibility as being a critical theme in their strategic agenda, systematically supported by all university departments. According to the PVC, CSR was purposely embedded in teaching, research and other parts of the university's operations. In addition, Table 5.1 suggests that CSR implementation was value-driven and stakeholder-centred. The PVC also indicated an empowering leadership and a value-based leadership. Therefore, the PVC not only understood the importance of CSR, but also shared similar beliefs (e.g. social mobility) with his followers. Furthermore, Appendix 5 suggests that the values of the PVC align with those of the university regarding CSR, and that most staff are also committed to a similar set of values and naturally want to contribute. He also felt that different departments or academic schools had differing cultures; for instance, some departments were efficiency-prioritised, some were hospitality-oriented. Hence CSR implementation across the university was varied. Further, the PVC considered the university from a business perspective; hence satisfying key stakeholders' needs regarding CSR was at the core of the business. In addition, the PVC considered costs for activities, but he emphasised that the institution cared more about the non-financial, but profound, benefits which might pay back after a prolonged period. Lastly, the PVC believed that stakeholders preferred a sustainable university; in fact, the university already holds a strong reputation nationally for CSR.

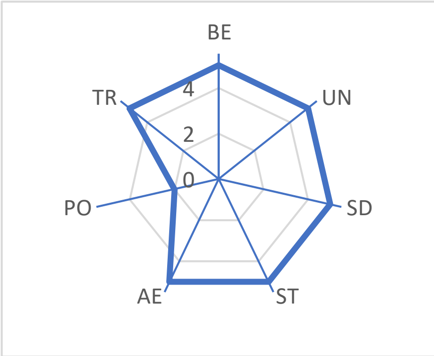
Table 5.1 Key findings from PVC's quotations

First order codes	PVC's quotes
1. Importance of CSR	"It is important. It is part of our values".
2. A long-term goal	"What we try and do that is not just looking at financial returns. We look at a whole range of course returns so what benefits does it bring to our students and staff".
3. Value-driven	"It [CSR] is driven by the value…The vast majority of our employees, they might not articulate in the same way that I articulate to you, but they will be able to explain what they think the advantage to the university".
4. VBL	"You make an effort; you talk to people. It conveys that these are important things for the university. So, I think I provided visible support, and physical leadership".
5. Values congruence	"I think there's some alignment between them. Otherwise, I would not be working here so you would not want to work in an organisation".
6. Stakeholder-driven	"It is not decided by me in this room…then we try to shape them into what most people in the university, think of the things that are important to them".
7. CSR integration	"CSR is at the core of sort of academic offerings …we are researching into environmental issues sustainability issues, so it is important from a research perspective. We also try and embed it in the curriculum".
8. CSR reputation	"We already are nationally recognized as a university that is big on sustainability. I think it will help us to attract recruit and retain new students…I think it will increase our reputation I believe there is specifically CSR reputation".

5.2.3 Summary, University analysis

Section 5.1 reports data of university documentation analysis and the analysis of the PVC's interview. The finding discerned seven out of ten Schwartz values: 'benevolence' (BE), 'universalism' (UN), 'stimulation' (ST), 'achievement' (AE), 'self-direction' (SD), 'tradition' (TR) and 'power' (PO). The 'power' is a weak value, while the others are strong values; these differences are visualised in Figure 5.2. This figure is created based on the author's perceptions of the importance of these values to the university, to give a broad idea for the audience. These organisational values were reflected in the university strategy and were confirmed from the PVC's conversation (see Appendix 5). The PVC's data also generated eight first order codes: importance of CSR, a long-term goal, value-driven, VBL, values congruence, stakeholder-driven, CSR integration and CSR reputation.

Figure 5.2 UK university values orientations regarding CSR



5.3 Middle managers

As presented in Appendix 3, interview data was collected from five SFMMs, and eight OFMMs. MMs also completed a PVQ questionnaire, which indicated their values priorities. This section first displays managers' quantitative data regarding values. Second, it shows managers' interview analysis results using template analysis on values. Third, it displays MMs' expectation of CR.

5.3.1 Personal values analysis (quantitative and template analysis)

5.3.1.1 Personal values dimensions, quantitative analysis

Figure 5.3 UK MMs' PVQ results

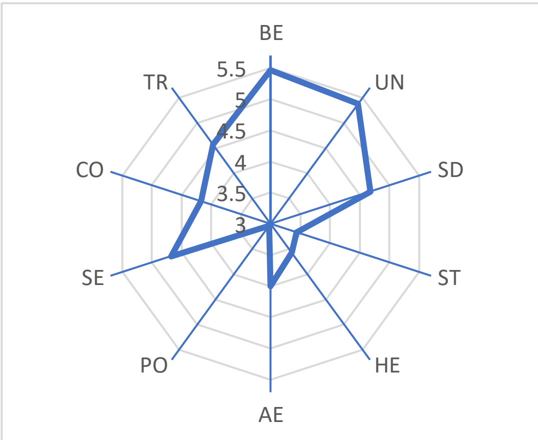


Figure 5.3 depicts data collected via a survey of UK MMs. It reveals that 'benevolence', 'universalism', and 'self-direction' are the most significant values, and 'power' value is relatively less significant.

5.3.1.2 Personal values dimensions, template analysis

This section highlighted the managers' personal values based on Schwartz's values framework (Appendix 1). Among the 10 Schwartz values, interviewees showed more congruence with the institution on eight of these values. Words that reverberated around managers regarding the eight values are presented in Table 5.2. 'Conformity' and 'security' values were not observed in their conversations. Also, some values were jointly mentioned by managers on numerous occasions.

For example, ‘universalism’ and ‘tradition’ values all related to equality. The eight shared values are presented in the following sections. The findings are summarised at Table 5.2 below and considered in detail in the narrative that follows.

Table 5.2 MMs' quotations regarding each value

Schwartz’s values	MMs’ quotations
Benevolence	“Do the right thing” (SFMM3; OFMM2, 3, 4, 5, 6, 7, 8), “helpful” (OFMM5, 4; SFMM2, 3, 4, 1), “volunteering” (SFMM2, 3, 4; OFMM4, 8), “positive social influence” (SFMM3), and build a “sustainable future” (OFMM1).
Universalism and traditional	“Fair and inclusivity” (OFMM4), “diversity” (OFMM1; SFMM4, 5), “fair and equality societal culture (OFMM1, 5), “social mobility” (SFMM1 and OFMM8), “attainment gap” closure (SFMM1), “accessibility” (SFMM1 and OFMM5), and “civic university” (SFMM2, 3; OFMM1, 4, 5, 8), “social awareness” (OFMM5).
	“A green university” (OFMM1), “promote sustainability” (OFMM1), “responsible to the environment” (OFMM4), “environmentally friendly” (OFMM8), and satisfy the “legal requirement” on environment preservation (SFMM4).
Stimulation	"Make a difference" (OFMM3, 4, 5; SFMM3), "do more" (SFMM2, 3; OFMM1, 2, 6, 8), "do better" (SFMM2), “getting to do something different every day” (OFMM4), “exciting” (OFMM1, 6), “motivation” (SFMM2, 3; OFMM2, 5, 7, 8), and “continuous improvement” (SFMM2, 3; OFMM7).
Achievement	"Ambitious" (OFMM6 and SFMM3), “sector-leading" (SFMM3; OFMM1, 2, 4, 8), "being distinctive" (OFMM2), "recognition" (SFMM2; OFMM2, 4, 5, 6), "raising the standard" (OFMM2, 3, 6; SFMM4) for the CSR domain, "making impacts globally" (OFMM4) and “individually” (OFMM5), becoming "one of the leading universities" (OFMM4) in certain CSR themes.
Hedonism	“Enjoyable” (SFMM2), “satisfied” (SFMM2), “enjoy my job” (OFMM4).
Power	“Authority” (OFMM6), “hierarchy” (OFMM4, 6), “hierarchical leadership” (SFMM3) “supportive leadership” (OFMM3, 7; SFMM1), “dictator" (OFMM4), “sovereignty” (OFMM6)
Self-direction	“Flexible” (OFMM5), “independently-minded” (OFMM2), “autonomy” (SFMM2; OFMM2, 5), “creativity” (SFMM3).

a) Benevolence value

The ‘benevolence’ value was ingrained in each interviewee’s mindset. Table 5.2 presents things that managers felt essential to the university and themselves: “do the right thing”, be “helpful”, do “volunteering”, be a “good citizen”, create “positive social influence” and commit to helping build a “sustainable future”. Since CSR is intrinsically built inside the strategy and departmental objectives, the organisation showed commitment to the welfare of all stakeholders. Therefore, ‘benevolence’ value was deeply connected with managers’ perceived organisational identity.

b) Universalism and traditional values

Similarly, the value of ‘universalism’ was remarkably close to ‘benevolence’ value (Table 5.2), as it was also concerned with the benefit of all people. ‘Universalism’ in this context referred to two meanings. First, equality was one popular traditional value in the UK, and it overlapped with the meaning of 'universalism' value. 'Universalism' exhibited that the manager and the organisation were committed to equality, justice and protection for all; thus, it aligned with the fair and equal societal culture. SFMM2 expressed that they would not want to work at a place where "workers were treating customers badly". Conversely, they preferred an environment that is "fair and inclusive" and "diverse" (Table 5.2). Second, individuals (OFMM1, 4, 8, 4; SFMM4) showed congruence on environmental protection for a wider group and future generation; hence the 'tradition' linked to 'universalism'.

c) Hedonism value

The motivation to be effective is for the benefit of a wider community, which could raise managers' job satisfaction. Hence, it was connected with the 'hedonism' value. For example:

> I think a lot of people, not just in universities, but in the workplace. They go to work because they want to make a difference. And I think that's particularly in our universities. I think very few of us just come to work because it is a salary (SFMM5).

Similarly, OFMM4 uttered that it is enjoyable to be "getting to do something different every day". In addition, SFMM2, 3 felt "enjoyable" and "satisfied" that they were able to positively affect students' lives. Managers seemed to enjoy their meaningful jobs, which makes a difference.

d) Stimulation value

Interviewed managers noted that some staff prefer not to make changes (SFMM3) and not making mistakes. However, most interviewees were enthusiastic and/or proactively complied with CSR principles. That is, they would "do more" in terms of CSR (Table 5.2). For example, SFMM2 said: "I want targets and I want results. I have a clear plan, and I want to do better all the time. So, I'm quite driven by outcomes and improving all the time". This type of manager equipped with "motivation", "ambition", "social awareness" tended to set up a "higher standard" for themselves and was longing to make "continuous improvement" and "achievement" (Table 5.2).

e) Self-direction value

A common view amongst interviewees was that MMs were independent in relation to CSR initiatives in the department. For example, SFMM1 perceived empowerment from top managers, who gave them the freedom to "do the things we think they should do". Furthermore, the majority of the participants displayed a high awareness of CSR and that it was associated with their ethical and moral behaviours. According to their role, MMs had different degrees of discretion and freedom to engage team members in CSR activities. In one example, SFMM3 was able to approve staff volunteering easily, while OFMM4 was unable to do the same, since his department's priority was maintaining university operations. Thus, the boundary of MMs' freedom was usually governed by departmental priorities, time (deadline) limits, infrastructure limitations (SFMM4), resources shortages and departmental Key Performance Indicators (KPIs) (OFMM4). It was observed that, aside from the boundaries noted above, both SFMMs and OFMMs were self-governing and independent within their own departments, but SFMMs had a greater degree of flexibility in supporting the university's third mission than OFMMs. Furthermore, in all cases the informants said that they gave that flexibility to departmental staff as well. Instead of giving orders to employees in CSR activities, MMs facilitated enabling and directing people, conveyed ethical values, collected opinions and approved creative ideas.

f) Achievement value

A key value shared between MMs and the organisation is ‘achievement’. SFMM1, 5 and OFMM5 noted that the institution did not necessarily exceed its legal responsibility, but chose to act above the base line with the ambition of challenging itself. Specifically, the university was seeking to establish itself as a sector leader, "being distinctive" (OFMM2), "gaining recognition" (OFMM2, 4, 6), and "raising the standard"(OFMM2, 3, 6) in the CSR domain. Moreover, it aimed to make global and individual impacts. As an illustration, OFMM4 felt the university became one of the leading universities in some aspects of CSR (e.g. environment issues).

g) Power value

For the organisation, interviewees listed a number of drivers for the university to act on CSR. However, none of them pursued control or dominance over its people or others. MMs found their relationship with line managers to be "open and honest" (OFMM1) and only one – OFMM4 – mentioned feeling "a bit of dictator". Despite the perceived dictatorship in the hierarchical structure, it largely depends on the personality of the particular leader, rather than the entire work environment.

In addition, the governance structure demonstrated by managers (Table 5.2) was more of de-centralised; hence managers have ample authority in their departments attributed to the organisational structure. In this structure, “hierarchy” still exists, but decentralisation and devolution reformation did give managers more authority and flexibility. As a result, all MMs felt they “have the autonomy” to be socially responsible for their role when acting on resources and influencing employees via “hierarchical leadership”. For example, OFMM6 said, “I feel that I have the permission or the authority to act in the right way for the university”. Also, some MMs felt less power distance between themselves and their direct leadership. They described their leaders as very “supportive”. For example, OFMM3 said: “I would not think twice about going to our director if I felt somebody was pushing me…I'm 100% confident he would back me on that”. Therefore, the result shows that most MMs felt they were granted considerable managerial discretion in their field. Some of them perceived there is less power distance between them and their direct leaderships, so MMs did not prioritise the ‘power’ value.

5.3.1.3 Summary, organisational and personal values analysis

This section is an overall summary of section 5.1.1, 5.1.2, 5.2.1.1 and 5.2.1.2. It compared MMs' values-related survey data with their interview data, and it compared the university and MMs' results regarding values. The first two sections identified seven values using PVQ template analysis: 'benevolence', 'universalism', 'stimulation', 'achievement', 'self-direction', 'tradition', and 'power'. By using the same PVQ template analysis, eight values related to CSR were captured from MMs' interviews. They were 'universalism', 'benevolence', 'power', 'achievement', 'stimulation', 'self-direction', 'tradition', and 'hedonism'. Therefore, the values congruence between the organisational and MMs' values are seven values: 'universalism', 'benevolence', 'power', 'achievement', 'stimulation', 'self-direction' and 'tradition'. 'Hedonism' was not shown in the documentation and PVC's data. However, it was observed that results of documentation and PVC data analysis suggested that most of the seven values are strong, except 'power' is a weak value. The quantitative data of MMs' values demonstrated that generally, 'benevolence', 'universalism' and 'self-direction' were the most significant values for their behaviours; hence the three values were more important for MMs than the other four values in the values hierarchy. So, it is assumed that if there were a hierarchy for these values concerning their importance relative to CSR implementation, these three values might be the ones with the highest importance to MMs. Although this research analysed data according to the OFMM and SFMM groups, it did not find if the two types of values espoused by MMs varied; this can be viewed from Table 5.2.

The author observed that the seven values congruent between the university and MMs using the template analysis have dynamic relationships. Descriptions of MMs' values in section 5.2.1.2 indicated that some of the values can be combined to show a similar motivational goal for an individual. The author found the merger of 'universalism' and 'benevolence', which encourages one to transcend their own interests for the sake of others. Another usual combination consists of 'stimulation' and 'self-direction'. It presents a drive for MMs to face changes in their core functions to support the sustainability agenda. The author also discerned the combination of 'tradition' and 'universalism', as the two values overlapped on concerning over fairness and equality. The results also implied a combination of low 'power' and high 'self-direction'. It means that MMs were granted considerable autonomy and hence they had a low desire for power, also they were flexible in exercising their discretion in making changes in CSR implementation. The last combination is 'benevolence' and 'achievement'. The researcher believes that this merger of values drives people to be successful through showing care about other people's welfare.

5.3.2 Thematic analysis on CSR implementation issues

There is no universal consensus on the definition of CSR in HE, especially in cross-cultural contexts. Clearly, interviewees from UK and China might interpret the concept of CSR differently, and even in the same culture, non-identical answers may be found between university managers at different levels, or in different job roles. Without knowing the real meaning of the CSR concept in both university settings, the research can hardly compare and contrast the findings between the cases in UK and China. The finding of interviews with UK top and middle managers discloses their dissimilar perceptions of CSR implementation in HE and emerged as three themes: Interpretation of CSR, Top-down and bottom-up CSR approach, and University-led CSR prioritisation. The following sections will explain these themes in a sequential order.

5.3.2.1 Interpretation of CSR

The first theme of CSR implementation analysis is Interpretation of CSR. Interviewees were asked to interpret CSR to the best of their knowledge (see Appendix 11). Consequently, by using thematic analysis for MMs' interview data, the thesis identified seven CSR dimensions within the UK university. They are educational, research, legal, ethical, environmental, philanthropic and community engagement responsibility.

a) Education, research, and legal responsibility

The university had to meet the legal requirements; failing to do this would cause "negative impacts" and "breaching the law" (SFMM1). In parallel, OFMM5 made a point of "being professional" and recognizing the "statutory compliance nature" of the university with the aim "to make sure that it is safe and legal to operate". Further, SFMM2 affirmed that CSR was rooted in the university's history, because it associated with the three missions of an educational institution, including "teaching", "research", and "contribute back to society". The first two missions were the university's two traditional responsibilities. The "third mission", namely, "contribute back to society", was about the institution contributing to the "social, cultural and economic development of the society" (SFMM5). For example, the university supported "knowledge exchange" and acted as a "civic business". Therefore, education, research and legal aspects of CSR were mandatory for the investigated university in meeting operational needs and legal requirements.

b) Ethical responsibility and environmental responsibility

The OFMM 2, 6 have argued that they "do not tend to call it CSR". The terms that frequently came up in transcriptions were “ethics” and “sustainability”; this was the case for almost all interviewees. Interviewees pinpointed that sustainability and CSR were compatible, with slight differences in this context. Sustainability, as one of the written core strategic themes, was delivered to everyone. In comparison, ethics was an underlying, but essential, concept in the workplace. The two terms had the same core, but different foci. Table 5.3 displays some of the interviewees’ comparisons of the two notions, indicating that CSR was an “umbrella concept”, whereas sustainability was often associated with environmental responsibility. In contrast, ethics was about the approach to doing things. From the time sequence perspective, “CSR was embedded in our strategy for years… sustainability as a new trend” (SFMM4). The comparison of the two terms outlined ethical responsibility and environmental responsibility. These two aspects were normally seen as an option for an institution (SFMM5), but all interviewed MMs felt they were essential in strategic development of CSR.

Table 5.3 Sustainability and ethics comparison

Codes	Quotations
OFMM1	“You cannot really have one without the other…but some of the CSR is about sustainability as well…they have been badged differently, but really if you break it down, is not it they all the same kind of thing”.
OFMM6	“Sustainability is contained within a broader CSR position, while sustainability was often thought of together with environmental sense and physical environment”.
SFMM4	“When you talk about sustainability. I think about saving the planet. And when you talk about CSR, I think about community engagement, but I think they're merging as concepts”.
OFMM4	“Ethical is more about the approach to which we take”, while CSR is about “the project that we choose to do”.

c) Philanthropic and community engagement responsibility

SFMM3, 5 linked CSR to the "third mission" and focused on the external impact, but no reference was made to potential internal implications; They perceived university's local effects were giving back and benefiting the local economy and the global impact was ascribed to graduates, courses and research (SFMM5). Apart from that, SFMM3 initially pointed out that the university could challenge norms via its social and political influence. In short, the "third mission" represented the societal expectations beyond the operational needs and legal requirements.

The findings revealed that most managers talked about the local and regional impact of the university, such as sourcing locally from sustainable suppliers (OFMM3) and volunteering (SFMM4). Social impact was about social mobility, knowledge accessibility, social inequality reduction and political influence (SFMM3).

SFMM3 explained that teaching and research were mandatory, while universities have autonomy in deciding how much to contribute to the third mission. SFMM3 believed ‘contributing to the society’ is an option that “some universities take, but many do not take”. OFMM5 also highlighted the voluntary nature: "it is kind of a moral thing rather than totally an obligation" (OFMM5). Besides, SFMM5 remarked that "the university puts money in that [an economic development project], we do not have to, but we do it". In fact, "we have gone way beyond just legal compliance, and very much of doing the right thing" (OFMM7). Also, volunteering is good for "team-building" (SFMM3). Therefore, CSR is out of good intention (SFMM5); people participate in volunteering activities without pressure or supervision.

5.3.2.2 Top-down and bottom-up CSR approach

The second theme of CSR implementation analysis is the Top-down and bottom-up CSR approach. Findings outlined the CSR approach through which CSR initiatives are carried out. As a result of this approach, CSR-related values have been communicated from the top down and from the bottom up (OFMM3). During interviews, MMs were asked “what do you think of the way in which CSR was implemented in the university?” (Appendix 11); their answers were then formulated into seven features (sub-themes) using thematic analysis. The following numbered list further explained seven features of the approach.

1) Committed and prioritised

Most of the MMs agreed that CSR was linked to the university values and conveyed to stakeholders as a strategic point. However, due to different departmental duties, MMs perceived CSR differently. SFMM4, 5 and OFMM3 asserted CSR "underpins everything that we do" because CSR "fundamentally underpins our strategy" (OFMM1). However, for other departments, CSR was "part of what we do" (OFMM2), as "CSR is not our objective, but our objectives intrinsically linked to CSR" (SFMM3). CSR is more of a voluntary thing in operational departments because "there are no resources. It is just an expectation that it is part of what we do" (OFMM2).

The seed of CSR has been planted in the strategy for years (SFMM4) and has become "future-proofed" (OFMM4). SFMM1 highlighted that the institution had built a "CSR reputation”. SFMM4 also emphasised that the university is "at the forefront" of institutions which intrinsically believed in "doing the right thing". So, it was easier for the university to establish a shared identity of CSR and perform CSR than for businesses of other domains (e.g. the oil industry).

2) Walk the talk

The phrase “walk the talk” was extracted from conversations with OFMM2, 3, 6. Managers commented that “it [the university] is more than just saying, it is actually doing it” (OFMM3) ethically and sustainably. “Saying” means CSR sits at the core of university’s identity. The concept is not only recognised internally, but also expressed in the university strategy. Even though not all strategies are related to CSR (SFMM3), it remains an articulated commitment. “Doing” means the entity fulfils its promises or commitments in a determined and pragmatic manner. SFMM1 said that “we invest a lot of money and time effort into making sure that works”. According to OFMM2, the idea of CSR has been well-digested and accepted internally; hence internal stakeholders believe and trust the organisation in compliance with the commitments.

3) Continuous improvement

SFMM1, 2, 3 all used the phrase "continuous improvement", driven by the ‘achievement’ value. SFMM1 stated, "We're not looking back, not getting complacent and saying look at those measures we have already put in place, instead now let's focus on something else". So, it was about the capability to do more, do better, and not easily be diverted. SFMM3 commented that some managers tend to be inactive because they feel that, if they take no action, no mistakes will occur. However, unlike those managers, SFMM3 showed a high degree of ambition and a desire to constantly improve. As SFMM3 put it:

> If you encourage innovation, you cannot get it right all the time. The only way of avoiding mistakes is to do nothing. We have a drive to do lots of things, some things work, and some things do not. I'm relaxed about that. But I think other managers are more frightened of making mistakes.

4) Integrated

The word “integrated” was raised repeatedly in the conversations by OFMM2, 3, 6, 8 and SFMM1, 2, 3, 4, 5. The findings demonstrated that CSR was integrated into four levels of operation: mission establishment; strategy formulation or re-formulation; academic functions (teaching and research); and physical operational functions. At the first level, it is believed that the University’s mission and values reflect its objectives pertaining to being a socially responsible institution. With such missions and values, the University was dedicated to social mobility (OFMM3, 4) and to educating staff and students regarding these principles (OFMM4) and encouraging them to "be morally responsible" (OFMM1). The second level is articulating and formalising key values and missions regarding CSR through university strategies and values announcements. During the interview period, managers revealed that there were no written university values and people feel the need to fill the gap with a set of clearly-stated values. According to OFMM6, the new strategies became “a quite strong CSR statement”. Therefore, the coherence between explicit values, mission and strategies in terms of CSR influences the third-level academic and physical operational functions. The shared CSR values impact the third level by shaping staff values, (indirectly) affecting their way of thinking and behaviour in their jobs. CSR projects can take various forms, such as partnering with sustainable suppliers (OFMM3).

Integrated CSR cannot be achieved without meeting three requirements: first, responsible governance structure and thought leadership. The creation of a strong CSR culture in a campus requires strong support from top management, as well as a strong and effective de-centralised organisational structure (OFMM4); second, managers’ commitment. “People cannot really disagree with values” (OFMM2) but people might have priorities on certain values. In this case, eight values regarding CSR were prioritised among interviewees. The values of ‘benevolence’ and ‘universalism’ are fundamental to CSR in HEs, because ethical, moral, ‘universalism’ and ‘benevolence’ values are often ingrained in the culture (SFMM2; OFMM5); thus, it is observed that stakeholders have a higher expectation for educational institutions to benefit for all. In this university, some managers felt the university is ambitious to “lead the sector” and “raise the bar for others” (OFMM4) in CSR, thus a very CSR-supporting environment was established. In this environment, CSR embedded in the “daily consideration” and individuals question themselves whether this is “the right thing to do” (SFMM1). For OFMM2, “it [CSR] is now becoming embedded in the way we work…it is like a habit”. Third, responsible governance structure and thought leadership. The creation of a strong CSR culture in a campus requires strong support from top management, as well as a strong and effective de-centralised organisational structure.

5) Inclusive

The meaning of being inclusive varied among the different stakeholder groups. For the staff, it meant that they could get involved in governance; for instance, a diversified management team and the “bottom-up” strategy-making process. Therefore, being inclusive was to understand and satisfy the needs for the university to perform social responsibility. For internal key stakeholders, CSR implied a higher-level goal and for something bigger and more meaningful than the job role or personal affair. Their congruence with the organisational CSR agenda gave MMs a chance to contribute to a high reaching ‘benevolence’ and ‘universalism’ target; the congruence led to motivation in meaningful actions and personal satisfaction (SFMM3). In contrast, if MMs do not relate to CSR-related goals of the organisation, they may not be a good fit.

For students, inclusivity means recruiting students from diverse backgrounds (SFMM3), such as international and low-income backgrounds (SFMM4). Knowing students’ CSR expectation was vital, as they were well-connected via media and were “I am passionate about doing the right things” (OFMM1; SFMM1); hence essential and impactful. The result of a survey of the university showed that students have high awareness and high expectations to engage with a CSR-supporting institution, because they care about CSR and think it is important to themselves. Thus, there is “stakeholder pressure” to do the right thing (SFMM4). Students showed their changing expectations for the institution to operate socially responsibly via survey and other approaches. Students were pioneers in such principles and approaches (SFMM1, 3; OFMM1). For instance, “health and safety were initially just not really important, whereas now health and safety are really important” (OFMM2), due to stakeholders’ expectations.

From the staff perspective, staff opinion matters; they are the “critical mass” who participate in strategy making and raise the ideas from bottom to up; also, they are the people who deliver CSR values in communication with externals. Without fully understanding and recognising what CSR means, staff can hardly effectively deliver it to others.

Further, the university has two CSR expert teams which manage academic and operational issues respectively. They were intensively involved in CSR interdepartmental collaboration. The academic-focused CSR expert team has an “academic mission” helped and supported by the operational team (OFMM6, 7), which has an operational mission. They all worked across schools and departments; hence, their work covered different aspects but there was some interaction. OFMM6 stated that the operational-side CSR expert team has “a close relationship” with the academic team for things such as curriculum development (OFMM6). However, OFMM7 reckoned they collaborated only “in some small areas”. The negative impact of the separate CSR expert teams should not be neglected. Playing a supportive role with both sides, OFMM4 found her department mediates in-between “competing demands” from both sides, though they have a common goal – sustainability.

OFMM3 implied a lack of internal CSR communication: “I know that there are lots that we do but we're not aware of…Ever since I've worked here, I've seen less of it visibly” (OFMM3). So, there was a need to communicate “what we do to the wider community” (SFMM2). Apart from that, initiatives of CSR-expert teams needed to be heard. Some managers (SFMM3, 4) never worked with the two sides of CSR-specialist teams, while others work with them in some areas (OFMM1, 3, 7, 8). Overall, the inclusive characteristic emphasized the need for co-creation regarding CSR among key stakeholders within the institution: students, staff, external experts and CSR expert teams. Meanwhile, it revealed a lack of CSR communication.

6) A long-term goal

Its not-for-profit nature has drawn the university's attention beyond short-term financial returns to unquantifiable long-term benefits. The not-for-profit and long-term orientation were echoed by several interviewees (OFMM8, 5 and SFMM1, 2).

Adopting a long-term perspective, the university took the risk of capital loss and steadily developed CSR over decades (OFMM8). Managers commented that the university could achieve financial sustainability regarding CSR implementation. First, CSR is "not a drain on the university's reserves" (SFMM2); to some degree, it was "cost-saving" (SFMM2) through efficiency enhancement, such as energy efficiency activities in physical operations (OFMM5). It also attracted research project funding (SFMM2). Second, the institution is responsible for making money to "pay the staff and keep the lights on" (OFMM8). Nevertheless, it was also aware that profitability was not its primary goal. It was salient to consider the invisible future impact.

The relationship between finance and CSR development is positive. The solid and robust financial position, described by SFMM1, 2 and OFMM4 eventually underpinned CSR. However, SFMM5 had "no idea about where we sit financially on" it. When asked about the impact of the Covid-19 situation on the university, OFMM3 argued that the CSR-supporting policies would not change, as the institution is committed to them and people have higher expectations. Further, CSR mentality "…is one of the reasons so many people love working here, and students want to come and be here" (OFMM3). In that case, CSR as the identity will not be swift to bring returns, but to what extent CSR will be invested financially is complicated to predict.

Different departments might vary regarding their leadership type, resources and official duties. Therefore, a handful of managers predicted that "the priorities will change" (SFMM2) depending on financial pressure, and "ultimately, we have to exist financially. I think it will impact funding for initiatives. They will not necessarily get the priority" (OFMM4). A similar argument from physical operation divisions was that, if the priority changes and "CSR becomes less important" (OFMM2) to the university, then the way of working will change for the purpose of survival (OFMM6). Therefore, if negatively affected by finance, CSR implementation could turn from progressive to defensive status. Therefore, financial sustainability indicated a healthier and thriving CSR development in the long term. In contrast, a financial strain might somehow affect departmental priorities and their ways of implementing CSR.

7) Implicit CSR

The articulation of CSR-associated ideas and educational initiatives were in an implicit state (OFMM2). OFMM2, 4, 6 and SFMM4 echoed the same view. Hence, in this university, CSR definition is “not explicit” but “intrinsic” (OFMM2) and “ingrained” (SFMM2; OFMM5) in the organisation’s DNA. For instance, OFMM6 said:

> When I used to work in another organisation that had a web page specifically for CSR, here, we do not tend to use that trace so much. It does not mean we're not committed to it. It just manifests itself was communicated in a slightly different way.

The findings showed the unspoken but intrinsic feature of CSR in the university case. In fact, CSR is “important to the university” (SFMM2) and is “embedded in the strategy” (SFMM5). The bottom-level (staff and students) gave their ideas concerning how their department contributes to CSR and helped formulate the strategy, cascading down to everyone in the organisation through policies and value assimilation. However, without a “universally understood definition” (SFMM4), it brought confusion due to the abuse of key CSR-linked terminologies, such as “sustainability” and “ethics”.

5.3.2.3 University-led CSR prioritisation

a) University’s priorities

The perceived importance of CSR to the university was high, as a CSR-supporting set of values were prioritised by the university. CSR was identified as the organisational identity (OFMM3), hence it affected internal stakeholders significantly. OFMM8 believed CSR is relevant to all the strategy themes. While SFMM5 maintained that organisational values are not all about CSR, nevertheless and clearly, CSR is an essential part of it. The occurrence of two opinions is due to MMs’ slightly different interpretations of CSR in different contexts and job roles. Nevertheless, both arguments manifested that CSR was situated at the core of the institution and deeply embedded in the values, which were commonly shared by the university collectives. The CSR-associated values were shared because the university has a unique responsibility to shape people’s moral values and influence people to behave morally and ethically; ultimately, to “serve our constituencies and communities” (OFMM4).

From the organisational perspective, sustainability was written in the university strategy and was especially important to both the university and its governance (OFMM4). Also, students demanded to learn more about sustainability. In addition, CSR was historically ingrained in the organisation. OFMM8 and SFMM4 elucidated the historical root of CSR in the university, as it was "considered in strategy for years" (SFMM4; OFMM8).

In addition, managers were asked to use several keywords to describe the organisational culture (Table 5.4). There was no doubt that several managers in the table referred to the university as a social entity which "walked the talk"; hence, there is a robust CSR-supporting culture (SFMM2). They also felt the university had an outstanding customer focus, ambitious to lead the market (OFMM5), and continually improving (OFMM7). Another frequently referred-to culture was open, dynamic, and creative (SFMM5). Lastly, the environment was also perceived as inclusive and autonomous.

Table 5.4 Keywords describing university culture

Codes	Keywords
SFMM3	Progressive, ambitious, socially responsible, dynamic, continuous improvement, innovation, academic success.
OFMM8	Strategy-connecting globally, enrich society, creating opportunity, effectiveness.
SFMM5	Inclusive, impactful, innovative, do things differently, community minded, civic business.
OFMM1	Amazing, responsible, collegiate, varied, student focused.
SFMM1	Innovative, committed, responsible, ambitious.
OFMM3	Commitment, environmental, economic, public expectation, high standard.
OFMM2	Ambitious, successful, sector-leading, intrinsic, challenging, respectful, dynamic, vibrant, respect, autonomy, devolved responsibility, leading position.
OFMM7	Continue improvement, sustainable.
OFMM4	Committed, future proofing, conscious.
OFMM6	Ambitious, committed, fun, exciting, hard-working, enthusiastic, student focused.
OFMM5	Forward-thinking, market leading, social aware.

b) Departmental priorities

According to interview analysis, MM-perceived importance of CSR to department varied in terms of different operational departments. All the respondents agreed that CSR was important to the university; however, CSR was participated in differently in different departments, due to the nature of departmental function and the department's priorities. OFMM1, 6 and SFMM3, 5 felt that CSR pertains to everything they do. According to some respondents, the relevance was between 80% (SFMM4) to 83% or 100% (OFMM5; SFMM1). It indicates that the managers of student-focused, as well as research-focused, departments incorporated CSR in their work, since it is a legal requirement (SFMM1). However, OFMM4 perceived a low relevance because "[their job] is not very much compatible with sustainable" (SFMM2). There were exceptional circumstances. The department's CSR compatibility increased from 10-20% to 40-50% when OFMM3's pro-social leadership was involved. The result suggests that, even though some operational-side-focused CSR-supporting managers receive strong strategic support from top management, they need to make extra effort to be socially responsible, because, for OFMMs, such activities require additional motivation and challenges to fit into departmental priorities.

OFMM1, 4, and SFMM5 felt that organisational and departmental culture were similar. The reasons were that all departments shared a similar set of work ethics; and departments' principal roles were to support the university goals and strategies. Table 5.5 illustrates how departmental cultures differed due to the personalities and priorities of departmental leaders. For example, SFMM3's department placed more weight on ambition than others; SFMM4's department had a more collaborative atmosphere.

Table 5.5 Keywords describing department cultures

Participants	Keywords
SFMM3	Ambitious, high standards, wanting to do better, collective, belonging, being one team, support each other.
OFMM5	Supportive, motivated, innovative.
OFMM1	Busy, empowering, friendly, team-focused, busy and resilient, worked hard, solution-focused service.
OFMM7	Innovative, enthusiastic, passionate, engaging, determined, collaborative.
SFMM2	Ethical, student focused.
SFMM4	Vibrant, funny, supportive, friendly, professional.
OFMM6	Clear targets, focused.
OFMM5	Agile, proactive, responsive, professional.

c) Middle Managers' priorities

As part of the survey, participants were asked to rate their level of concern with CSR, from 1 (the minimum number) to 6 (the maximum number). This was to measure the importance of CSR to MMs. These answers were then used during interviews, as the author asked interviewees to explain their answers. The goal of this question was to further understand the congruence between university – MMs' values. In the survey, some managers gave a number, but others opted to skip this question. SFMM1, 3, 4, 5 rated 5. SFMM2 and OFMM1, 4, 6 rated 6. Thus, these results indicated an overall high level of CSR concern. In addition, managers were aware of the "leadership responsibility" (SFMM3; OFMM1) to motivate staff members to get involved.

Overall, the results showed that most interviewees signified a strong acceptance and preference towards CSR.

Those (SFMM1, 3, 4, 5; OFMM1, 6, 5) who perceived CSR as significantly relevant to their job roles reckoned that they were fully committed and practiced CSR in their workplace more than in their personal lives. For example, SFMM4 said: "I am probably more conscious of CSR because that is my job. Whereas in my personal life, I have to think a bit more to be socially conscious…I cannot do as much as I used to". A few other people also claimed that they were concerned about CSR, but probably "participate less" (OFMM5). Overall, placing high importance on CSR often implies that the person would favour moral behaviour or, at least, is being mindful in life. Further, the perceived high importance of CSR to individuals and their participation level in CSR activities indicated manager-organisation values congruence with CSR.

- Values congruence

Subjectively, respondents self-evaluated on the values alignment on CSR during interviews, describing it as "a match" (OFMM6), "quite strong alignment" (SFMM2), "personal principles" (OFMM4). Such an alignment made people "feel proud to work here" (OFMM2). SFMM3 discerned that "it is easy to be in the flow than against it". Also, OFMM8 felt "really happy" to get involved and the CSR approach was reasonable, so, the respondent was aligned with those CSR-supporting organisational values. Many people said it "feels good to make a difference" (SFMM1,3,5; OFMM3), which contributes to improving their job satisfaction. Values congruence also affects staff retention, as SFMM5 said, "if I did not think that's worth well, then I will not do this job".

However, previously manifested high levels of individuals' and organisation's CSR values priority does not always lead to managers' values congruence on CSR. The functional role of the department affects the level of values congruence. Here is an example:

> We try to do everything the best that we can do, but we still have to deliver to our KPIs and to our kind of external pressures. So, I think we have to compromise at times (deadlines) (SFMM4).

Therefore, operational departments' fundamental priority is to help the organisation operate, hence being socially responsible in operation departments is usually secondary and voluntary, unless there are specific policies, such as sustainable procurement policy, which underpin the department to do more. Other influencing factors of CSR values congruence between manager and organisation are further discussed in the next section.

In addition to functional priority, there exist internal and external issues which, to some extent, affect people's perceived values congruence on CSR. Internally, there are issues regarding staff mentality and communication. On the one hand, not everyone has the CSR mindset, in fact, they tend to do “what they're familiar with” (OFMM4) and “not thinking futuristically” (OFMM4). For instance, some people prefer physical brochures versus digital promotion (OFMM4). Also, the researcher would request to purchase an item with significant value to them, but not supplied in a sustainable way according to the university procurement policy (OFMM3). OFMM2 and SFMM3,4 found that the partnership they work with did “not necessarily understand how much CSR values are in their work”. In addition, OFMMs perceived differently in terms of using CSR as a criterion in partnership. It was recognised as significant by OFMM6, but less significant by OFMM2. Furthermore, with high levels of CSR concerns, top managers with “strong characters” (OFMM3) sometimes had “conflicting priorities” (OFMM4) regarding how to perform CSR. However, OFMM4 felt “[top managers] can become so focused on your own priorities that you do not get to see the bigger picture” (OFMM4). This conflict in priorities had a negative impact on departments, especially those who supported other departments across the university. Moreover, CSR communication needed upgrading. “The conflict of interest around certain CSR themes” (OFMM4) at the top level delivered an unclear message to MMs regarding what was the priority for the task from a holistic perspective. In addition, SFMM4 said the university has done numerous things but “we [the university] do not get as much recognition as we should”, as they were not effectively communicated to staff. Likewise, SFMM2 suggested CSR implementations need to be more accessible to the wider community.

Externally, there are two types of issues concerning CSR: regulation – CSR innovation conflict and profitability – CSR conflict. The first type suggested that being innovative in CSR still needs to comply with the regulation, that even compromises creativity. The other issue regards the dilemma between making profit and CSR investment. Even though the university is non-profit, it is important to maintain its existence and reinvest in projects that benefit society. Therefore, some operational departments did feel “a conflict between servicing the need and commercial and CSR” (OFMM2) more than other departments.

- Values-Based Leadership

The finding suggested a de-centralised organisational governance structure. This structure is positively related to value-based leadership, which is conducive to enhancing transformational, authentic and ethical leadership. Values-based leadership is not interested in gaining power and dominant people, but in influencing people’s mindset and empowering others; hence, the leadership “make sure that the whole university is working towards into the same kind of values and strategic themes” (OFMM8).

Respondents were asked to describe their perceived leadership. Here are the key words: “dependable, forward-thinking and ambitious” (OFMM5); “visionary” (OFMM4, 6); “taking followers’ advice”; “committed to moral principles”; “treat people with respect”; “being inclusive” (OFMM4); being “clear about what value should be” (OFMM4); “clear, strong, quite visionary, inspirational, and quite empowering, and quite uplifting for staff" (OFMM6). Based on these comments, there were a variety of leadership styles in the entire top management team, most of which belonged to Values-Based leadership, while only an exceedingly small number did not. MMs also highlighted a strong "thought leadership" (OFMM4, SFMM1) of a certain PVC, who was full of insight and enthusiastic in the sustainability area.

Both top-level leaderships inspired and empowered MMs in CSR implementation. Expressly, the supportive leader was not only a figure of expertise, but also gave middle managers more authority to achieve self-enhancement and positively influence the middle manager's values congruence with the university and job satisfaction. SFMM4 commented, "that's why I love working here, because we have a complete set of top leaders, and they allow us to do the things we think we should be doing".

Another phrase, "dictatorial" leadership, at the top level, was rare but mentioned by OFMM4. Dictatorship can be found in the hierarchy structure. Ideas cascading down is a lot easier than when ideas conveyed from bottom "go all the way up the chain and then come back down" (SFMM3). OFMM4 said, "the relationship can be a little bit dictatorial, but there are efforts to be inclusive. I think it is based on personalities; it depends on individuals who you're engaging with".

The overall descriptions of the top-level leadership are more positive than negative, SFMM2 associated the executive team with being "passionate" for CSR and their "values are quite high in terms of wanting to make an impact" (SFMM2). While they have their individual "strong characteristics" (OFMM3), they strive to "pull together with the same message" to support the CSR strategies. In the middle manager level, Values-Based Leadership (VBL) also permeated "authentic leadership" (SFMM2), which is truthful and ethical. Authentic VBL enabled managers to share beliefs and values, set an example for others and lead people in moral activities (SFMM5). OFMM1 perceived the relationship with their line manager as "very open and honest".

Ethical leadership is also prevalent. MMs who formulated an ethical leadership reinforced the ethical and moral values of their followers and encouraged their ethical behaviour. For example, SFMM4 said:

> I want to be a leader that encourages people to pursue opportunities to be more sustainable, to be more responsive to local community need. And I achieve that by embedding it within the governance of our department…So I think by making it a part of everything that we do, both from governance in terms of the day-to-day running of the department and in our policy and sort of strategy, I think that's how I am trying to achieve it.

OFMM2 was target-oriented with high expectation on devotion, performance and being professional with his followers, but OFMM2 also understood the importance of CSR and encouraged innovation when "we find new ways of doing things". Therefore, influenced by the top-level managers, middle-level managers' leaderships are matching with the Values-Based Leadership.

Leadership is important for a department. For one thing, top-level leadership change affects departmental culture, because "it always changes the way the institution is when the top leadership change" (SFMM1). In addition, when the leadership is vacant, the departmental culture becomes "confusion, uncertainty and a bit of stress" (OFMM4). Facing middle-level leadership change, SFMM3 pointed out that the mismatch between the new middle manager's background culture and the original team culture could lead to frustration. In another case, the inauguration of CSR-supporting leadership enhanced the importance and relevance of CSR to the department. For another thing, leadership is a significant CSR-associated values communication method. For example, SFMM2 perceived that thought leadership constantly shares ideas, values, and beliefs. Values-Based Leadership works as an "example" to influence followers' thoughts and belief at work. For instance:

> I think it would not happen if there was not strong leadership and commitment to it [CSR]. If it was not aligned to our objectives and to our strategy, to our values, it would not happen. So, the leadership at the university has got to be committed to it for it to exist (SFMM1).

- High managerial discretion

Decentralised hierarchy structure and Values-Based leadership together, to some extent, give "a significant amount of authority" (SFMM2, 3) to MMs across all types of departments in fulfilling their key role. However, MMs did not try to build up a superior and commanding image in the departments; instead, they emphasised empowering employees and valuing what all members of the department believe to be important (SFMM3; OFMM2, 6). The following are three pieces of evidence: first, the de-centralised governance enabled middle managers, employees and lower-level managers to be included in the strategy-making process through a "top-down and bottom-up" (OFMM4, 5, 6, 8; SFMM1, 3, 4, 5) approach. Second, OFMM6 stated, "I feel that I have the permission or the authority to act in the right way for the university". Hence, MMs are impactful for members to be independent in making moral decisions. Third, middle managers set an example and influence people in how to "get on and deliver the right things under CSR" (OFMM6) at a department-wide level (OFMM1). By doing so, they could influence followers to be moral and ethical in the scope of work (e.g. selecting sustainable supplier) and workplace (e.g. paperless). However, when cooperating with other departments, they either have "no influence" (SFMM3, 4; OFMM2, 4) or get "overruled" (OFMM4).

Nevertheless, there are some boundaries to middle managers' authority and flexibility. Intervention from top managers is infrequent; they might give suggestions occasionally (SFMM3), so considerable authority was given to middle managers. However, MMs' CSR implementation has to support the university strategy. OFMM2 explained that:

> I think I have the autonomy to influence and shape the direction, but it depends on what is important for the university. For example, if profits were important, then CSR becomes less important. We would not buy organic milk or free-range eggs. We would not buy from a local butcher. We buy from the cheapest butcher.

Additionally, the thesis found that managers' discretion regarding CSR is limited by their job accomplishment. The CSR initiatives have to be conducted without impacting normal departmental operation and achieve Key Performance Indicators (KPIs) (OFMM4, 8). For example, in student-focused departments, managers might approve members to do volunteering as team building (SFMM3), a KPI item to meet (OFMM8), or as a part of their job (SFMM2). However, OFMM2 cannot make the same decision. Another boundary is resources (budget and human resources). Middle managers "have a level of authority to act based on the budget" (OFMM6). In most departments, funding goes towards teaching and research, so there are no "dedicated money resources" (OFMM2, 4, 8) or "CSR staff" (OFMM1). For the operational departments, "It is just an expectation that it is part of what we do [for appraisal]" (OFMM2). Motivated by "do more" spirit, some MMs might independently appoint staff to support "volunteering affair" (OFMM8). In contrast, the research-focused departments were given both staff resources (SFMM1), and government research funding to contribute to "social, cultural and economic development" (SFMM5).

5.3.2.4 Summary, thematic implementation analysis

When MMs were asked about their perceptions of CSR implementation, several were frequently mentioned. These codes were integrated with PVC's eight codes (section) and formulated into three themes. The first theme is Interpretation of CSR. It suggests that interviewees' interpretations of CSR are summarised into educational, research, legal, ethical, environmental, philanthropic and community engagement dimensions. The second theme is the Top-down and bottom-up CSR approach. This approach has seven features: committed and prioritised, walk the talk, continuous improvement, integrated, inclusive, a long-term goal and implicit CSR. The third theme is University-leading CSR prioritization. It reveals that CSR has been placed as a priority at the level of the university, department and middle manager. At the university level, the high importance of CSR was seen from the CSR-supporting organisational culture. Individually, MMs believed CSR is important, but departmental compatibility with CSR affected their implementation. At the department level, student-oriented departments, as well as some operational-oriented departments with a focus on CSR, considered it of high importance; whereas there were some operational-focused departments that regarded themselves as less compatible with CSR. It was also found that the importance of CSR had a positive relationship with organisational finance, but profitability was not the primary goal. In addition to departmental compatibility with CSR, staff mentality, internal communication, regulation–CSR innovation conflict and profitability–CSR conflict negatively affected MMs' CSR implementation. In contrast, MMs perceived VBL, a high level of managerial discretion positively affected MMs' CSR implementation.

5.3.3 Reputation analysis (template analysis)

This section analysed UK managers' thoughts on reputation using RepTrak template analysis (Appendix 1). The UK managers perceived reputation dimensions and their quotes demonstrated that interviewees perceived all seven dimensions of the RepTrak model, which predicts the overall university reputation.

5.3.3.1 RepTrak dimensions

a) Innovation

Managers' (SFMM2, 5; OFMM2, 7, 8) narratives suggested that the university had an image of innovation. Their opinion was that the university had become more innovative in its teaching, research and operational services than before, and that the innovation made the university stand out from its competitors. Besides, the work environment was underpinned by plenty of self-motivated and ambitious managers to be innovative.

b) Product and service

SFMM4 felt that overall university service for students and staff was satisfactory. SFMM5 provided insights on the academic side and felt the institution is substantial in community knowledge transfer and needed to invest more effort in embracing CSR into the curriculum. SFMMs conveyed that sustainability underpinned their work, so they had only trivial difficulties in providing a sustainable service. Since the operational-side CSR expert team stepped in helping some operational departments put sustainable ideas into action, these departments had clearer targets regarding CSR in projects, e.g. selecting sustainable suppliers. The other operational departments supported CSR mostly on the individual level, as people were changing their behaviours and mindset in line with sustainability. SFMM2 and OFMM4 felt that reinforcing sustainability in their departments was smooth, but working with other departments to deliver the sustainable agenda was troublesome.

c) Workplace

Both SFMMs and OFMMs shared a consensus on the significance of fairness, inclusion and diversity in the workplace, and they aimed to ensure their followers felt the support and that their well-being was considered (SFMM3, 4; OFMM1, 4, 5). However, a few SFMMs felt they had not received enough training on CSR; thus, more explicit values communication was required in specific departments.

d) Citizenship

The university's citizenship was reflected in its volunteering programmes and social mobility (SFMM3; OFMM5). There was no doubt that the two activities were the emphasis of the university and well participated in, in multiple departments. Top leaders conveyed social mobility to MMs who discerned it well and supported it within their capabilities (SFMM3). SFMM2 felt staff volunteering was distinctive as the university gave staff more opportunities. However, it is observed that MMs had to balance departmental operation needs and volunteering needs. Hence, some MMs found departmental needs aligned with the volunteering aim; then, they approved of it. Other MMs found it difficult to contribute to volunteering or social mobility, since these activities do not align with their operational needs.

e) Performance

Some institutions with different foci might not see CSR as helping to build reputation (SFMM5); however, some interviewees (OFMM1, 7, 8; SFMM1, 5, 4) believed that the university has been committed to CSR for a long time, until now, when it has already established a highly reputable international image. According to OFMM3, the university's internally-perceived positive image was a result of putting its CSR commitment into action and winning awards. Hence, relevant performance led to a good reputation. Similarly, OFMM4 claimed that different stakeholders attached various levels of importance to CSR. For instance, if a student cared about ethical business, they might want to see the university act on it. OFMMs' insight in the operational domain was that the university's CSR impact on suppliers was relatively low. So, CSR was considered in the supply chain, but it was not the determinant or differentiator.

f) Governance

Governance and leadership were often mentioned together by interviewees. Interviewees' (OFMM1, 6) narrative concerning governance indicated that they believed the institution operated fairly and ethically. There was evidence that that the decentralised governance structure strengthened managers' autonomy (SFMM1). Also, it showed university inclusiveness through top-down and bottom-up communication and engagement in strategy making (OFMM1).

g) Leadership

Section 5.2.2.3 has demonstrated the prevailing top and middle managers' leadership styles. Most MMs (SFMM1, 2, 3, 4; OFMM3, 6) felt the top level was values-based, incredibly supportive, and devoted to CSR; hence, they found strong values congruence with top managers. However, the environment was not only open but also hierarchical, so that OFMM6 felt those with authority helped them to deliver the sustainable agenda. In addition, according to SFMM2, the Value-Based Leadership influenced departmental culture, which emphasised collaboration and friendliness. Further, CSR-supportive leadership affected a department significantly, as long as it was in favour of the strategy (SFMM2).

5.3.3.2 Summary, reputation analysis

Section 5.7.5 demonstrated MMs' expectations for CSR contributing to the seven aspects of reputation, as captured according to the RepTrak template. It appears that practising CSR in these dimensions builds CR. The decentralised governance structure ensures a CSR-related agenda is communicated, using a top-down and bottom-up approach. Meanwhile, the primary VBL contributed to motivating people to participate in the initiatives. Additionally, interviewees mostly associated university citizenship with its environmental preservation, volunteering initiatives and social mobility. They also inferred that CSR was integrated into university teaching and research, and enhanced its service with ethical values. MMs believed the university stood out in the market for its efforts to integrate CSR. It was easier for SFMMs to integrate CSR into teaching and student-related services. In addition, some OFMMs with university support also incorporate it into their departments' core projects and activities. Other OFMMs indicated that they are obligated to cover commitments that are more important than CSR, so they are less able to incorporate CSR into work as much as others, but they encourage staff to enhance their CSR awareness and consider personal environmental impacts. For performance, the majority of MMs considered the university had a positive, socially responsible image and CSR performance was well perceived by internal stakeholders and helped build a positive reputation. Only a few OFMMs argued that positively-perceived performance depends on the focus of stakeholder groups. Also, most of the managers held a positive view on staff wellbeing and development opportunities, although they felt that there was not enough staff training on CSR.

5.3.4 Summary, University and Middle Managers analysis

This section summarises all results of the university and MM, including section 5.2 and 5.3. All results, when synthesised, presented three types of analysis: values, CSR implementation and reputation. The overall values analysis showed that there were seven values shared between both the university and the MMs concerning CSR implementation: 'universalism', 'benevolence', 'power', 'achievement', 'stimulation', 'self-direction', and 'tradition'. For MMs, these values were generally high, except for the value for 'power', which is relatively low. In addition, the author identified five underlying values combinations: 'universalism' and 'benevolence'; 'stimulation' and 'self-direction'; 'tradition' and 'universalism'; low 'power' and high 'self-direction'; and 'benevolence' and 'achievement'. Each combination showed a type of motivation towards CSR implementation.

In the UK case, CSR was interpreted as an educational, research, legal, ethical, environmental, philanthropic and community engagement responsibility. Again, the implementation followed a top-down and bottom-up CSR approach. This approach was described by MMs as: committed and prioritised, walk the talk, continuous improvement, integrated, inclusive, a long-term goal and implicit CSR. Most of these features are aligned with the PVC's results. It is worth nothing that MMs expressed an implicit form of CSR; however, at the data collection stage, the university had made great changes on websites and strategy to articulate its values and achievements. So, the university has been transforming itself from an implicit to an explicit form of CSR.

In the Reputation Analysis, MMs showed positive perceptions to all seven dimensions of the RepTrak framework: innovation, product & service, workplace, citizenship, performance, governance and leadership.

5.4 Other UK Stakeholders (staff, students, alumni)

5.4.1 Reliability analysis (PVQ and RepTrak)

Respondents were required to complete a survey that included PVQ and RepTrak scales (Appendix 1). The PVQ questionnaire measured individual priorities on Schwartz's ten human values. The RepTrak questionnaire included the RepTrak predictor that measured individual perceptions of seven factors that strongly predict organisational reputation.

This research was initially designed to obtain 50-60 each of students, staff, and alumni in both the UK and China universities. The aim was to obtain a robust overall sample size (150-180) for comparison with China, and sufficiently large sub-sample sizes (50-60) for between-group comparisons to check for sample homogeneity. However, UK lockdown due to Covid-19 and lack of accessibility to alumni negatively impacted the quantitative data collection process; hence, the final collected data was not the same as the investigator had initially expected.

This study obtained 43 students, 37 staff, and 20 alumni usable survey results from UK respondents. This section presents the findings from the PVQ and RepTrak questionnaires of all UK respondents (n=100) data. It first displays the reliability of both scales. Next, this section compares the PVQ results between UK students, staff, and alumni groups using one-way MANOVA to examine the homogeneity of the three groups. Later, it performs another MANOVA to compare the RepTrak results of the three groups for the same purpose. After that, this study calculates mean values of PVQ and RepTrak respectively, which will be exhibited in two separate radar maps for visualisation.

Table 5.6 Reliability analysis on the dimensions of PVQ-UK

PVQ dimensions	Reliability statistics
Benevolence-2	.781
Universalism-3	.769
Self-direction-2	.763
Stimulation-2	.723
Hedonism-2	.843
Achievement-2	.781
Power-2	.710
Security-2	.717
Conformity-2	.677
Tradition-2	.647

First, I check the reliability of PVQ across UK students, staff, and alumni groups. Table 5.6 demonstrates the Alpha reliability values for each of the 10 PVQ dimensions (21 items). For the 10 dimensions, Alpha varies from 0.647 to 0.843. Alpha should ideally be between 0.7 and 0.9 (Tavakol, Dennick 2011). When rounded up to one decimal point all values in Table 5.6 are at 0.7 or above.

Table 5.7 Reliability analysis on the dimensions of RepTrak-UK

RepTrak dimensions	Reliability statistics
Product and service-4 items	.846
Innovation-3	.781
Workplace-3	.870
Governance-3	.887
Citizenship-3	.849
Leadership-4	.902
Performance-3	.807

Next, I examine the reliability of the RepTrak predictor scale across UK student, staff, and alumni groups. Table 5.7 demonstrates the Alpha reliability values for each of the seven RepTrak predictor dimensions (23 items) vary from 0.781 to 0.906.

5.4.2 Inferential analysis (PVQ and RepTrak)

Subsequently, I perform two one-way between-group MANOVAs for PVQ and RepTrak scales, respectively. This study first performs a one-way MANOVA for the PVQ scale to test the hypothesis that there exist mean differences between UK stakeholder groups (staff, student and alumni groups) regarding the PVQ scale. There is no need to check for correlation on PVQ as all subscales are independent constructs in an overarching personal values theory. Box's M value of MANOVA for PVQ is 197.6, and its $p = .001$; hence, the covariance matrices between groups can be assumed to be equal (Miller et al., 2009; More et al., 2017). There is a statistically-significant difference in PVQ values based on the stakeholder types (independent variable). $F (20,174) = 3.668$, Wilks' Lambda = .495, $p=.000<.05$, partial $\eta 2 = .297$ (large effect size). It means that stakeholder types explain 29.7% of the variance in the canonically-derived dependent variable.

Table 5.8 Levene's test results for PVQ-UK

PVQ elements	Levenes	
	F	P
1. Benevolence	1.131	.327
2. Universalism	.936	.396
3. Self-direction	.431	.651
4. Stimulation	.639	.530
5. Hedonism	3.916	.023
6. Achievement	4.212	.018
7. Power	3.9	.024
8. Security	2.458	.091
9. Conformity	1.763	.177
10. Tradition	2.245	.111

Note: N=100

Levene's F test further examines the homogeneity of variance assumption. In Table 5.8, the p values of 'hedonism', 'achievement', and 'power' are less than 0.05; thus, they are perceived significantly differently among different types of stakeholders. Levene's F test is followed by a post-hoc analysis (LSD) which shows that: a) staff and students are significantly different in 'stimulation', 'hedonism', 'achievement', 'power', and 'conformity' values ($p <.05$); b) student and alumni groups' mean values significantly differ in 'security' and 'tradition' values; c) staff and alumni groups' mean values are significantly different in 'conformity', 'hedonism', and 'power' values. The remaining post-hoc mean comparisons are not statistically significant.

Therefore, the UK dataset is not homogenous regarding the PVQ questionnaire; the results should be presented by group.

Next, this study performs another MANOVA for RepTrak scale. Prior to conducting the MANOVA, a series of Pearson correlations are performed between all of the 7 dependent variables, to test the assumption that the dependent variables would be correlated with each other in the moderate range. All subscales of RepTrak contribute to an overarching construct – corporate reputation – so should correlate. According to Mukaka (2012), the ranking of Pearson's correlation coefficients are: 0.90-1.00 (very high positive correlation); 0.70-0.90 (high); 0.50-0.70 (moderate); 0.30-0.50 (low); and 0.00-0.30 (negligible). As illustrated in Table 5.9, most subscales showed medium to high correlation, only Product and service-Governance (r=.46) and Workplace-Performance (r=.43) have relatively low correlations.

Table 5.9 Pearson's correlations associated with the reputational elements

RepTrak elements	1	2	3	4	5	6	7
1. Innovation	1						
2. Product and service	.76	1					
3. Workplace	.54	.56	1				
4. Governance	.55	.46	.70	1			
5. Citizenship	.65	.67	.50	.66	1		
6. Leadership	.66	.63	.66	.65	.68	1	
7. Performance	.62	.58	.43	.53	.63	.73	1

Note: N=100; correlations greater than .10 are statistically significant ($p <.01$)

Box's M value of MANOVA for RepTrak is 124.81; $p <0.001$ (Miller et al., 2009; More et al., 2017). Therefore, the co-variance matrices between groups cannot be assumed to be equal. So, later, Pillai's criterion will be adopted, rather than Wilk's Lambda, as it is the most robust against violations of the co-variance matrix assumptions.

The one-way MANOVA is performed to test the assumption that there exist differences in means between stakeholder groups (staff, student and alumni) regarding RepTrak dimensions. Basically, there is a statistically significant difference in university reputation based on stakeholder types: $F (16, 170) = 2.1$, $p = 0.01<0.05$; Pillai's criterion = 0.331, partial $\eta 2$ = .166 (large effect size). Richardson (2011) suggested partial $\eta 2$ can be benchmarked against (Cohen, 1969, pp. 278–280) criteria of small (.0099), medium (.0588) and large effects (.1379). So, the large effect size implies that 16% of the variance in the canonically-derived dependent variable is accounted for by stakeholder type.

The next step is to be more specific and identify which of the reputational factors (seven dependent variables) that stakeholders perceived to be significantly different. Levene's test for all seven dependent variables shows the equality of variance assumption. In Table 5.10, four (Innovation, Workplace, Governance, and Leadership) out of the seven Levene's F tests are tested as significant ($p < 0.05$); hence students, staff, and alumni perceive these differently. Further, Levene's F tests for the other three dependent variables (Product and service, Citizenship, Performance) are homogenous (see Table 5.10).

Table 5.10 Levene's results of RepTrak-UK

RepTrak elements	Levenes	
	F	p
Innovation	4.10	.02
Product and service	.31	.74
Workplace	4.11	.02
Governance	9.59	.00
Citizenship	1.73	.18
Leadership	3.37	.04
Performance	.17	.85

Note: N=100

This study then performs a post-hoc analysis (Fisher's Least Significance Difference; LSD) in order to delineate the individual mean differences comparison across all three stakeholder groups regarding all seven reputational factors. The result shows that only staff and student groups mean values are significantly different in the governance element ($p <.05$) with partial $\eta 2=.066$ (large effect size). Other post-hoc mean comparisons are not statistically significant. So, the three UK stakeholder groups can largely be taken as homogeneous concerning the RepTrak questionnaire.

Overall, here is a summary of the two MANOVAs. First, MANOVA findings for PVQ revealed a number of significant differences between student-staff, student-alumni and staff-alumni. So, the PVQ data comparing three stakeholder groups is reported in one radar map as in Figure 5.4. Second, the MANOVA results for RepTrak implies very small differences in governance between the UK student, staff groups; thus, the majority of data is identical. So, later the study integrates all groups' RepTrak data in presenting their mean values in a radar map (Figure 5.4).

Figure 5.4 Radar map of staff, student, and alumni-PVQ

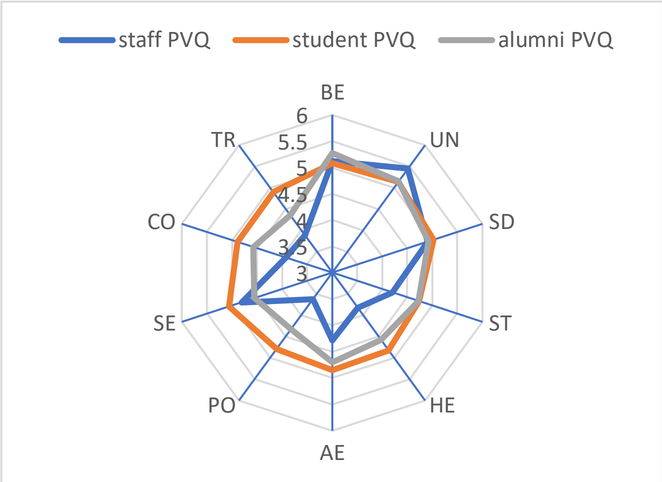


Table 5.11 Mean values of UK staff, student, and alumni for PVQ

Schwartz's value dimensions	Staff PVQ	Student PVQ	Alumni PVQ
Benevolence-2	5.122	5.081	5.275
Universalism-3	5.441	5.140	5.15
Self-direction-2	4.905	5.023	4.925
Stimulation-2	4.203	4.733	4.725
Hedonism-2	3.824	4.826	4.575
Achievement-2	4.284	4.849	4.7
Power-2	3.622	4.791	4.325
Security-2	4.806	5.058	4.55
Conformity-2	3.932	4.884	4.575
Tradition-2	3.878	4.895	4.35

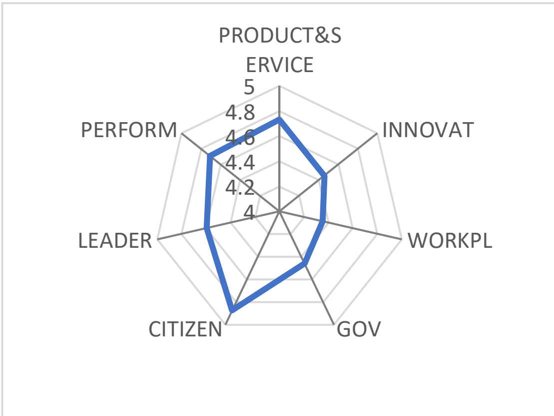
Table 5.11 illustrates three categories of UK stakeholders' value orientations varied from 3.622 to 5.441. In Figure 5.4 and Table 5.11, Schwartz's 10 values, 'benevolence' (BE), 'universalism' (UN), 'self-direction' (SD), 'stimulation' (ST), 'hedonism' (HE), 'achievement' (AE), 'power' (PO), 'security' (SE), 'conformity' (CO) and 'tradition' (TR), are presented with the corresponding abbreviation. Figure 5.4 demonstrates the UK staff, student and alumni' scores on PVQ's 10 dependent variables. The student group (orange line) basically has higher scores on the scale than the other two groups except for the 'universalism' variable; and it is relatively near to a ring shape. It was interesting to see that the staff group (blue line) has the highest score for 'universalism' than the other two groups. Compared to the alumni group (grey line), staff also

scored higher on the ‘security’ variable. Overall, the three groups rank ‘benevolence’, ‘universalism’ and ‘self-direction’ higher than other variables; staff and alumni have similar scores on these. Also, it is interesting to note that students and staff considered ‘security’ as a values priority, but alumni did not.

Table 5.12 Mean and standard deviation of RepTrak predictor-UK stakeholder

RepTrak dimensions	Mean	Std. Deviation
Product and service-4items	4.732	.834
Innovation-3	4.459	.936
Workplace-3	4.351	.970
Governance-3	4.461	.985
Citizenship-3	4.873	.768
Leadership-4	4.596	.987
Performance-3	4.711	.877

Figure 5.5 Radar map of UK stakeholder-RepTrak



The survey adopts a 6-point Likert scale. The above Table 5.12 and Figure 5.5 show that the overall mean values of the three UK groups of stakeholders are between 4.351 and 4.932. Therefore, stakeholders express an overall positive attitude (responses are from ‘somewhat agree’ to ‘agree’) to all RepTrak dimensions. Specifically, UK stakeholders score highest in Citizenship, followed by Product and service, and then Performance; and they score lowest on the Workplace dimension.

5.4.3 Summary, UK Other Stakeholders analysis

The purpose of this section is to summarise the PVQ and RepTrak survey results of Other Stakeholders (students, staff, and alumni). This summary subsequently compares the RepTrak results with MMs' expectations of CR, in order to determine whether Other Stakeholders' perceptions of CSR are congruent with those of MMs.

Section 5.4 examined the reliability of both PVQ and RepTrak scales; results showed their reliability is high. In addition, the inferential analysis conducted two one-way MANOVAs for the PVQ and RepTrak, respectively. According to the results, the UK dataset is not homogeneous in terms of the PVQ scale. The MANOVA results for the PVQ uncovered a number of significant differences between students-staff, students-alumni and staff-alumni. The MANOVA results for RepTrak suggest only very small differences in governance between the UK student and staff groups; thus, the majority of the data is identical.

The mean values of the PVQ scale demonstrate that: all stakeholders ranked 'benevolence', 'universalism', and 'self-direction' higher than other variables; alumni and staff both scored similarly on these variables; and students and staff gave a high score to the 'security' value, but alumni did not. The RepTrak's mean values of the three stakeholder groups showed that Citizenship has the highest ranking, followed by Product & service, and then Performance. They all scored lowest on the workplace dimension. By comparing the results of Other Stakeholders to those of the MMs, a convergence can be seen on the six dimensions of reputation: innovation, product & service, performance, citizenship, leadership and governance.

By considering the results of the University, MMs and Other Stakeholders, the author identified a possible link between values combinations and MMs' expectations of CR. It was assumed each values combination drives certain CSR activities, which in turn contributes to RepTrak dimension(s). Appendix 15 demonstrates these linkages. Table 5.13 presents a summary of the author-observed five connections.

Table 5.13 Connections between values combinations and elements of reputation

Number of connections	Values combinations	Reputation dimensions
1	Stimulation and hedonism & self-direction	Innovation and Product & service
2	Tradition and universalism	Workplace
3	Benevolence and universalism	Citizenship
4	Power and self-direction	Governance and leadership
5	Benevolence and achievement	Performance

Chapter 6 China findings

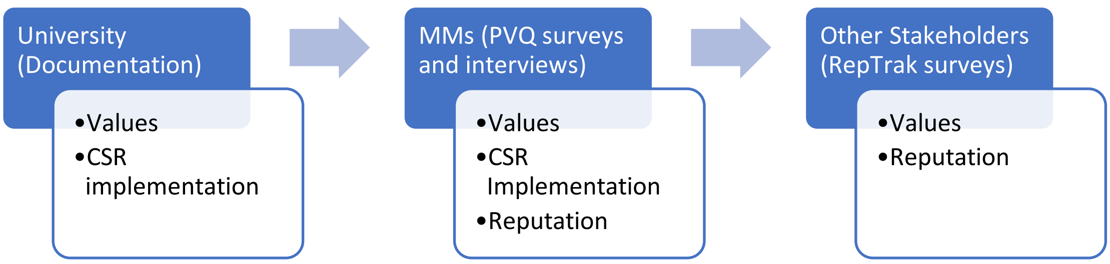
6.1 Introduction

This chapter reports the findings from a case study conducted in a post-merger Chinese polytechnic university. Similar to the report for the UK findings, the Chinese one also reports three types of information: University, MMs and Other Stakeholders. However, the Chinese University group includes documentation data only, as PVC was not available. Documentation data was obtained from the official website. It includes agendas, announcements, meeting summaries, written reports of events and past government and university documents. The MMs group of information contains data from MMs' PVQ survey and their interviews. As shown in Appendix 3, there are eight interviewees working in different departments, each of them has been coded for anonymity purposes. Three of the eight interviewees were MMs from Student-Focused (SF) departments, while the remaining five were in the Operation-Focused (OF) departments. The Other Stakeholders group includes data from PVQ and RepTrak surveys collected from Chinese students only.

In the University group, documentation was analysed using the PVQ template analysis method. In the MMs group, MMs' survey data was analysed using SPSS analysis, while the interview data was interpreted using the Schwartz's values template and the RepTrak company's reputation template (see Appendix 1). The former measures MMs' values and the latter measures MMs' expectations on CR. Thematic analysis was used to comprehend MMs' understandings regarding CSR implementation. In the Other Stakeholders group, both PVQ and RepTrak surveys were analysed using SPSS software.

Figure 6.1 demonstrates the structure of Chapter 6, representing the three groups of information sequentially. The university group obtained results regarding the organisational values and CSR activities from the documentation. The MMs group of data unveiled results of MMs' personal values, perceptions of CSR implementation, and their expectations of CR. The SPSS data analysis of Other Stakeholders, obtained their results regarding values and CR.

Figure 6.1 The structure of Chapter 6



6.2 The University

This section mainly presents results of documentary analysis using the Schwartz's values template. The following section introduces and justifies the websites and the key university documents selected for data analysis. It then explains the nine organisational values identified from the Schwartz's values template which are associated with CSR.

6.2.1 Analysis of Chinese university documentation

Documentation findings were based on the university documents on the Chinese university's official website, as well as relevant key government documents and policies. There were no explicit reports or documents that related to social responsibility at the university, thus this study was only able to gather information on how the university implemented CSR activities, from a variety of documents and websites. Several key documents are listed in section 3.2 of this thesis. Analysing these documents using the Schwartz values template enabled the researcher to identify the university's values and its CSR implementation.

The template analysis results identified nine university values that were reflected in CSR activities (see Appendix 6). The university showed stronger values in 'self-direction', 'stimulation', 'benevolence', 'universalism', 'tradition', 'conformity', and 'security'. Conversely, the analysis highlighted a weaker orientation in 'achievement' and 'power' regarding CSR activities.

As shown in Appendix 6, the University showed a 'benevolence' value, which was reflected in its moral education and actions to alleviate poverty. Moreover, environmental sustainability was a key part of the government's development strategy following the introduction of the eleventh five-year plan of China.

Additionally, the University demonstrated 'universalism' values in relation to its environmental responsibility via campus landscaping and providing intellectual support to the local community regarding nature resource protection. The *University Charter* also highlighted staff and students' rights of access to resources and opportunities.

This study also found that items 14, 15, and 21 in the *University Charter* (see Appendix 6) highlighted the University principle which related to adopting innovative teaching methods and improving 'academic freedom' and innovative research. Furthermore, there were plenty of materials in the *University Charter* that encouraged students to self-manage and be innovative in academic study, research, and entrepreneurship. Therefore, 'self-direction' and 'stimulation' values were implied in the University regulations.

In addition, there were a number of items in the *University Charter*, previous five-year plans, and strategies that demonstrated the University's 'conservative' type of values. For instance, the University's code of conduct for staff and students required stakeholders to follow the rules; there were multiple regulations and actions regarding personal and national security. Moreover, the

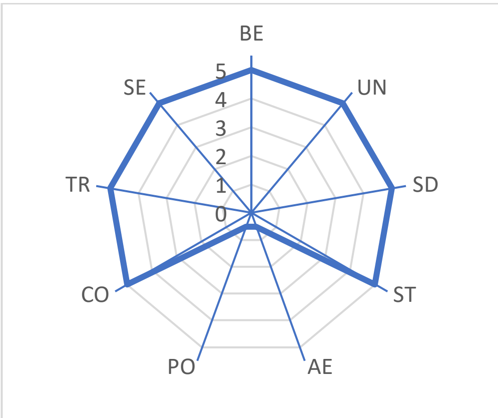
University’s *Twelfth Five-Year Cultural Construction Plan* confirmed that the institution had inherited practical and patriotic traditional cultures. Therefore, tradition, conformity, and security were prominent values reflected in these pivotal University documents.

Further, ‘power’ and ‘achievement’ values were identified to be weak values (see Appendix 6). ‘Power’ resided within the Party Committee of the University, especially pertaining to the control of human resources and ideological influence. The government had a monitoring and dominating role in enhancing the campus's online cultural environment. The University’s president supported the decisions made by the Party Committee concerning academic and administrative affairs. Documentary analysis of the ‘achievement’ value revealed that government was keen to evaluate teaching and research capabilities rather than economic, political, technological, and cultural impacts.

6.2.2 Summary, University Analysis

Analysis of University documents only included those that were collected from university websites. The data identified nine values: 'self-direction' (SD), 'stimulation' (ST), 'benevolence' (BE), 'universalism' (UN), 'tradition' (TR), 'conformity' (CO), 'security' (SE), 'achievement' (AE), and 'power' (PO). Further, all the values had a relationship with CSR, since they all served as drivers of CSR activities in some form. However, it was the first seven values in particular that had a strong and positive relationship with CSR. Contrary to this, the last two values had a weak and negative relationship with CSR. Figure 6.2 shows a radar map which aims to roughly present the strong and weak differences of the organisational values.

Figure 6.2 Chinese university’s values orientations regarding CSR



6.3 Chinese Middle Managers

6.3.1 Personal values analysis (quantitative and template analysis)

6.3.1.1 Personal values dimensions, quantitative analysis

Figure 6.3 Chinese MMs' PVQ results

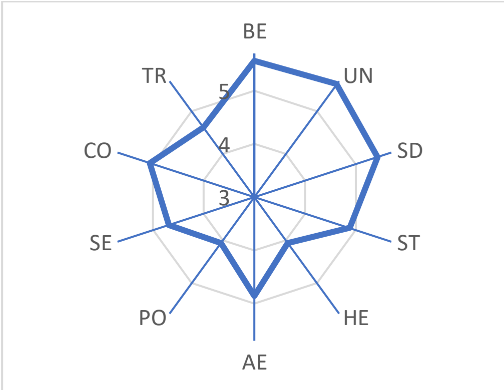


Figure 6.3 illustrates the distribution of Chinese MMs' values priorities measured by PVQ scales. In the values structure, 'universalism', 'benevolence', 'self-direction', and 'conformity' showed the greatest importance, followed by 'stimulation' and 'achievement'. Additionally, the figure shows that 'hedonism' and 'power' were the least significant values.

6.3.1.2 Personal values dimensions, template analysis

This research adopted the Schwartz's value framework for template analysis (see Appendix 1). The analysis identified, from the MM data collected, 10 related individual values (sub-themes) that influenced the university's CSR activities. Some values were perceived more strongly than others. Each value dimension (theme) and its associated sub-themes are explained further in the following sections.

a) Benevolence value

At the individual level, "serve the people wholeheartedly" was the commitment of every member of CPC (Communist Party of China), so managers in the university already had strong 'benevolence' values. This was evident by OFMM2:

> It is our pleasure to help others…It is not for getting rewards. It is driven by a sense of satisfaction.

Chinese people tend to be collectivists rather than individualists (OFMM3), so culturally they care about the group's interests. Legally, the constitution noted, "All employees of state-owned organisations must be loyal to the people's democratic system, obey the constitution and laws, and strive to serve the people" (OFMM2). Similarly, at the organisational level, caring and serving for all was the key principle of the Chinese university; thus, the 'benevolence' value was considered acceptable by MMs interviewed, as evident from OFMM4: "During Covid-19, it is the government which guaranteed citizens' safety… the state and the people are one".

OFMM3 felt Chinese universities had "infinite responsibilities", meaning the institutions not only had an organisational role, but a citizenship role, in helping the government solve social issues and maintain societal stability. OFMM4 offered a metaphor that the government was a tree and universities were branches that helped the country perform its role. For example, the institution organised employee pensions and funerals, provided free food for students from disadvantaged backgrounds, and established affiliated middle schools. Further, OFMM3 stated that: "Chinese universities have to solve social issue for the whole country and for the whole society to enhance the social stability".

b) Universalism value

The 'universalism' value presented two dimensions of CSR activities. For one thing, OFMM2 felt that the university proactively contributed to local ecology, because "the government put a significant investment in this aspect", such as the local water management project conducted by postgraduate students. Nevertheless, OFMM1 deemed that Chinese universities were weaker, in terms of environmental sustainability, than in other countries. For another thing, OFMM3 stressed that the environment had never been a critical matter in university assessment because "these things are too basic to show our socialistic feature". Therefore, in comparison to teaching, research and contributing to the country, ecological protection came second in importance.

The other CSR dimension concerned equality, justice and protection for all people. Equality was included in the socialist core values (see Chapter 3) and, hence, are imperative in the workplace. However, there was a huge gap between the government and university expectations concerning the environmental and equality aspects and the actual performance perceived by OFMM2,3,4 and SFMM1. When asked about equality and justice in the workplace, MMs' answers were relatively vague. Conversely, OFMM4 clearly stated that some human rights may be compromised for the general good of all university stakeholders. Also, OFMM2 stressed that equality and human rights came with limitations, as people had to obey university regulations and satisfy social norms. For example, society expected students and staff to stay in the university while Covid cases were identified. Although MMs perceived deficiencies in certain CSR activities that were implemented, they felt it was reasonable to compromise in these areas.

c) Tradition value

Respondents frequently mentioned the following traditional philosophies: pragmatism, patriotism and collectivism. OFMM3 said that many state leaderships had a robust pragmatic 'walk the talk spirit', as they had evolved from science and technology backgrounds. Hence, all subordinate units, including the Chinese university whose motto was "The pave stone spirit" (OFMM3,4; SFMM1,2), preferred solving problems in a practical way. In this case, it meant the university and its people always put ideas into action, so as to effectively solve any social issues. For instance, the “supply-side reform” (OFMM5) made a request to universities to educate students according to industry demands, so graduates of English majors were encouraged to learn engineering technical terms (SFMM2).

Further, OFMM3,4 and SFMM1 highlighted the university’s systematic construction of patriotism and stakeholders’ acceptance of collectivism (SFMM1, 3; OFMM 1, 2, 3, 4). From their narratives (Table 6.1), patriotism was not only a tradition but an explicit theme in the governmental development agenda, and the university enforced teaching and extracurricular activities to influence its students. Collectivism showed up Western and Asian cultural differences, because Chinese MMs asserted Chinese stakeholders were more willing to sacrifice themselves for the group.

Table 6.1 Respect, commitment and acceptance for pragmatism, patriotism, and collectivism

Pragmatism	“If there is a world class issue, we are willing to tackle the problem with all efforts...I feel our methods are so practical" (OFMM4).
Patriotism	“We are doing patriotic promotion strategically and regularly according to the relevant implementation outlined in government documents” (OFMM4).
	“Patriotic education is one of the characteristics of Chinese universities as Chinese universities aim to serve the state developmental plan. This is distinct from Western countries” (OFMM3).
Collectivism	“Although the reform plan made some faculties compromise, but in the long term, it is good for the entire University’s development.” (SFMM1)
	“Asian countries tend to highlight collectivism and norms. They are concerned with how to obey the collective will” (OFMM5).

d) Conformity value

The ‘conformity’ value was evident in the university settings. For example, in the centralised structure, the whole purpose of the institution was to serve the governing party and the country by following state development strategies and reforms for education (SFMM3). “Administering university by law” was a fundamental requirement of the government (OFMM1, 2, 4, 5; SFMM1, 2). Further, staff members were required to follow the same agenda and deliver the socialist core values in their jobs. This set of values were taught to students through the ideological and political curriculum (SFMM2; OFMM4). OFMM3 highlighted that obeying the collective will was imperative in Chinese culture; therefore, the university tended to set up good examples and share stories with positive energy to foster healthy tendencies. OFMM4 also felt their generation was inclined to be heteronomous and follow the rules; this applied to people in all Chinese universities.

e) Security value

OFMM1, 3 felt a reasonable degree of security in their lives, as they were provided with a certainty of life in their job and life in retirement, when Chinese employees had the assurance that they would be cared for by the country; otherwise, this could become a major social issue.

According to OFMM1, Chinese HEs guarantee employees a living income and experience fewer redundancies than western HEs. OFMM3 also gave an example of caring for retired staff and said: “He [an employee] retired in 1985 and passed away in 2016. The university paid his medical, pension, accommodation…we hold his funeral and ceremony”. Traditional culture has influenced the Chinese HE system, so that even if "redundancies" occurred, the university would not consider layoffs (OFMM3), as it would cause social issues. Therefore, employees had a much stronger feeling of security.

Another point put forward by OFMM3, 4 and SFMM3 was ideological security. It was advocated by the government that Chinese universities should help build up “confidence in Chinese culture” (OFMM1, 4). They were also keen to build “top-ranking and world-class subjects” (OFMM1) and “introduce standards with Chinese features to the world” (OFMM1). All these efforts were made to avoid assimilation by other types of ideologies. Therefore, Chinese universities could learn from western countries regarding CSR, but only some aspects (e.g., encouraging research productivity), and adapt them to fit with the Chinese HE system (OFMM4).

Campus safety, the other aspect of ‘security’, was the bottom line for the university’s operations. As a citizen, the university had accountability to instruct students and to be aware of all kinds of crimes in the community, through seminars. Further, the institution adopted a well-developed monitoring system to track students’ records. Meanwhile, in tight collaboration with the local police force and security company, the university security department proactively invested every effort to prevent students and staff from harm. Using all the above tools and relatively strict rules, the university regulated people to ensure their security and effectively solve social issues incurred by its students. Nevertheless, ‘security’ was not a vital element in the overall evaluation of the university, but the university could not grow without it (OFMM2). OFMM3 commented that “we never highlight that the university is a safe campus in our advertisements, but it is undoubtedly an absolutely safe place”. Therefore, the university and MMs were united in their views of the ‘security’ value. The university collaborated tightly with the local police force; hence their security-associated activities greatly contributed to the campus and community.

f) Self-direction value

The interview results showed that self-direction was a shared value between the university and MMs. Although the government put innovation at the core of the national development plan, it was realized that the rigid organisational structure hindered innovation. Affected by a series of governmental policies and educational reforms, Chinese universities gave substantive autonomy/self-mastery to the research division to facilitate technology breakthroughs and inspire new thoughts (OFMM5). Thus, academic MMs had more flexibility to be innovative in their jobs and they started gaining more power in governance (OFMM1).

The university top management placed tight restrictions on its managers regarding CSR activities. OFMM4 and SFMM2, 3 were conscious of this duty of indoctrinating the promoted socialist values, morals, ethics, and ideology to students. These were conducted through daily life and the well-structured and standardised compulsory ideological and political curriculum. Values-shaping activities were referred to as “purposive, explicit and skilful” (OFMM4). Consequently, the promoted socialist values dominated citizens’ values shaping and indirectly led the mainstream of societal culture. OFMM4 and OFMM3 believed that, through ideological education and promotion, the university could set up positive examples for students to strive for “sincere, altruistic, good words and deeds”. So, consistent with the same set of socialist values and state strategies in education (see 3.2), Chinese state-owned universities were not distinctive, but homogeneous. In addition, Chinese stakeholders rated collective ideas higher than individualism and, hence, socialist values significantly impacted their thinking.

Operational MMs felt they had some freedom in fulfilling their functional duties; yet they also understood the existence of infrastructure constraints. OFMM1, 4 described the University and its MMs as operating within a "fixed frame" as a result of the higher authorities' regulations; they felt little freedom to go beyond this "frame". Conversely, OFMM4 observed that the University could be flexible within the frame, and the respondent expected to see a new trend for a modernised university governance, which may enhance a simplified, efficient, flexible and multi-dimensional evaluation. OFMM4’s narrative stated:

> We cannot change that frame. But we can make some additions to this frame. For example, the University added a teaching contribution award to outstanding teachers who were not shortlisted for traditional awards.

OFMM4 revealed that sometimes there was a conflict between the current restrictive measurements and their altruistic desires to “do a better job” and “be creative” at work. OFMM4 was not looking for material gains, but emotional satisfaction:

> I may not receive the monetary reward, but I get personal satisfaction…I did not get anything from it, but as a teacher, I need to dedicate myself to the role…I do not know how much impact it might have, but I feel like I have to put in the effort on this.

Therefore, those MMs that were highly motived to work independently with CSR activities were frustrated when they found there were too many restrictions in CSR implementation. However, the researcher observed that other MMs did not express such a “wanting to do better” attitude; they talked about some constraints (the frame) rather than how to be flexible in the frame.

g) Achievement

The above ‘self-direction’ value section explained that academic MMs obtained more autonomy and played a role to encourage innovative research and growing creative students. However, respondents rarely expressed excitement and making a difference in their administrative positions.

Only OFMM4 thought the current outdated KPI impeded one's aspiration to do a better job. OFMM2 earned satisfaction from altruistic dedication to the job; thus, the MM would like to do more than the basic job requirements. Similarly, OFMM4 revealed that sometimes there was a conflict between the current restrictive measurements and her altruistic desire to "do a better job", "go extra miles", and "be creative" at work. OFMM4 was looking for no material gains but emotional satisfaction:

> I may not receive the monetary reward, but I got personal satisfaction…I did not get anything beneficial from it, but as a teacher, I need to dedicate myself to the role…I do not know how much impact it might have, but I believe I have to put effort on this.

Further, OFMM4 generalised this statement to all staff:

> I believe everyone in the university wants to contribute to good deeds due to altruism, though we could not ensure the performance. But if one person wants to gain benefit from it then no one wants to do it anymore.

Therefore, employees who were highly motivated were inclined to act altruistically and independently at work. Also, the researcher observed that other MMs did not express such a "wanting to do better" attitude; they talked about some difficulties in implementation rather than how to be flexible in the frame.

h) Achievement

The results highlighted that motivation to 'achieve' with social responsibility in the university was relatively low in this case study. Rather, the success of the Chinese university was perceived as being a result of "the ranking" (SFMM1) and "enrolment score" (OFMM1). OFMM2 commented that the institution was ambitious to become one of the top 100 among Chinese universities, raising standards and introducing them to the globe (OFMM1). However, HE accreditations have a weak connection to CSR, especially when it comes to social performance. Current nationally-directed assessment was primarily focused on a university's academic capability (SFMM2) and less on the university's social influence or performance. In contrast, external stakeholders assessed the institution based on "word of mouth" (OFMM3), as they had no clear insight. Therefore, unlike academic performance, social performance was an important, but less officially-measured, element. SFMM2 argued that, if "contribution to the country" (OFMM5) was added as a measurement, a Chinese university ranking might change significantly. Also, OFMM3 commented that some universities' contributions to the nation were unmeasurable as they were confidential projects. The findings illustrated that social performance was not the critical indicator of government, third parties, or stakeholders' evaluation of the university;

location significantly influenced students' choices (OFMM3). Overall, performing well in social responsibility did not necessarily lead to success in the eyes of the public.

When it came to the university's social performance, MMs emphasised country level over organisational level. Due to information asymmetry, people who were not familiar with the institution often evaluated the university according to a positive impact on the country by its alumni. This was echoed by SFMM2, 3, and OFMM3, 5. Further, SFMM1 and OFMM5 emphasised that the government and society expected the university to contribute to the development and stability of China, even though this aspect was not included in the rankings.

i) Power value

MMs felt that, although the university's Party Committee had a strong power orientation, this was not shared by them. In the "University Charter" (SFMM1, 2, 3), all educational reforms are monitored by the CPC and the university must adhere to the CPC's leadership. University employees were trained to "unify thoughts and ideologies" (SFMM1, 2, 3) according to the Party Central Committee's requirements. Consequently, "Cultivating Talent for the Party and the State" (SFMM1, 2; OFMM2, 5) was the rightful mission of Chinese universities. Further, SFMM3 explained "The party being in charge of personnel" principle meant that only the university's Party Committee could approve the recruitment of key qualified personnel. Consequently, these descriptions suggested a centralised and hierarchical organisational structure where the University CPC Committee was sovereign in directing and planning. Further, the university president executed the CPC Committee's plan. The president manages teaching, research and administrative work and reported the university's progress to the university's Party Committee. OFMM1 argued that:

> In this institution, the president might have little control over administration, but managers have no power over governance. That is true of all Chinese universities.

Similarly, OFMM5 and SFMM1 expressed that they had the power to perform job functions, but had minor to no power in deciding who to recruit and what to do for social responsibility. The researcher observed MMs had low awareness of non-academic types of CSR activity (e.g. environmental); for instance, OFMM5 prioritised food safety and nutrition for students over whether procurement benefited local small businesses/farmers.

6.3.1.3 Summary, organisational and personal values analysis

This section summarises the results of the University's documentation analysis and results of the PVQ survey and interviews with the MMs. Details are presented in Appendix 4. The University showed weak 'power' and 'achievement' values, which negatively affects CSR initiatives. It also identified seven other organisational values that strongly and positively influenced its CSR activities. They are: 'self-direction', 'stimulation', 'benevolence', 'universalism', 'tradition', 'conformity' and 'security'.

In contrast, while the majority of the findings from MMs' interviews regarding values aligned with those of the University, MMs' narratives further explained which of those were strong values and which were weak. On the one hand, compared to the university findings, MMs perceived 'self-direction' as being a relatively weak value. Also, the MMs expressed the impact of 'hedonism' on CSR, but the University did not. In addition, the MMs felt that 'stimulation', 'achievement', and 'power' were weak values, although this was not reflected in the University data.

Appendix 4 illustrates the summary of organisational and individual values applying the Schwartz values template. It was suggested that the University and MMs' congruent values are 'benevolence', 'universalism', 'tradition', 'conformity', and 'security'; these values are significant and positively correlated with CSR. MMs demonstrated that by seeing all people in the University as a group; 'tradition' revealed that collectivism and patriotic cultures influenced MMs to act altruistically in both the group's and the country's interest. However, perceptions of 'benevolence' extended so much further than Schwartz's description, as the University, as a governmental institution, had a broader responsibility to positively impact the state and not just its key stakeholders. Considering 'universalism', some Chinese managers clearly expressed that protecting the environment and protecting the rights of people were the right things to do, but that these were not priorities. Further, interviewees talked frequently about the inheritance of traditional cultures, including pragmatism, collectivism and patriotism, which were vital to the success of the government's education plan, while the 'conformity' value highlighted MMs' obedience to the law, socialist values, group interests and role models. Additionally, Chinese managers (OFMM4; SFMM2) showed robust ideological security tendencies, something which was not highlighted in Schwartz's description.

Appendix 4 also demonstrates a weaker orientation toward 'self-direction', 'hedonism', 'stimulation', 'achievement', and 'power' values. The 'self-direction' value was relatively stronger than the other three values since governmental and university plans all indicated the Chinese university's tendency to give managers more autonomy, to enable them to act flexibly within the rigid educational system. 'Hedonism' and 'stimulation' were rarely seen in MMs' conversations. Only OFMM2, 4 felt pleasure from selfless dedication to helping others. This may be a reflection of the risk involved in MMs attempting a big change when it comes to CSR. Generally, the university's success was less closely associated with its CSR performance, so the 'achievement' value had a low impact on CSR implementation. Finally, Schwartz's values description indicated that interviewees had a weak 'power' value.

The MMs' PVQ survey results (Figure 6.3) strengthen these findings, as 'universalism', 'benevolence', 'conformity' also scored highly with MMs, while 'hedonism' and 'power' were the least significant values.

6.3.2 CSR Implementation (thematic analysis)

The thematic analysis of MMs' interview data, regarding their perceptions of CSR implementation, generated three themes. The first is Government-led interpretation of CSR. This includes two sub-themes: a) primary CSR focus (education, research, and ethical) and b) secondary CSR focus (legal, state and philanthropic, environmental, and community engagement responsibility). The second theme is the Government-prioritised CSR approach, which contains two sub-themes: a) socialistic; and b) strategic. The third theme is Government-led MMs' prioritisation. It presents three sub-themes: a) ideological unity; b) hierarchical and clan organisational culture; and c) government-led autonomy.

6.3.2.1 Government-led interpretation of CSR

It was noted that all interviewees were more comfortable and familiar with the phrase University's Social Responsibility (USR), rather than CSR. They regarded the state-owned university as a non-profit governmental administrative organisation. When interviewees were asked to describe CSR, their responses were identical, and all pointed to the four university functions listed by the government (section 6.1). The four areas outlined in the governmental education plan (student cultivation, culture transmission, research, and social service) appeared to be university strategies with a primary CSR focus (SFMM1). Further, these government-focused areas were related to the university's education, research, and ethical responsibilities. In contrast, the other CSR aspects highlighted in the interviews (legal, state and philanthropic, environmental, and community engagement responsibility) were seen as secondary focus areas of CSR (SFMM1; OFMM1).

a) Educational responsibility

All interviewees highlighted the university's crucial role in cultivating students. It was necessary for the university to support educational reforms regarding "what kind of talent to cultivate" (SFMM2). All MMs thought that the national education reform documents required universities to develop students who were innovative and able to create economic value through scientific and technological research (SFMM3). In this sense, the university had the responsibility of developing innovative, competent and loyal talents for the society and the country.

The function of cultural inheritance and innovation was also highlighted by all interviewees. As a part of this function, the University needs to teach the outstanding traditional cultures to students and guide current societal culture in the right direction (OFMM2). OFMM4 emphasised moral culture, because graduates were expected to be "honest and supportive of altruistic causes". It was also noted that the early founders of the University were practical and had a "can-do" attitude that is still evident in students today (OFMM5).

The University had a crucial role to play in forming a firm and correct political position among young undergraduates (SFMM1). It had to cultivate state-desired students who were "inheritors of socialism with Chinese characteristics" (SFMM3; OFMM4), with a "strong political stance and loyalty to the party and the country" (SFMM1). In addition, students were educated to be "knowledgeable and innovative" (SFMM2,3), "practical" and "moral" (OFMM3,5), "law-abiding citizens" (SFMM1) and "able to serve the market needs" (SFMM2).

b) Ethical responsibility

The University constantly educated staff to be moral (OFMM2) through the teachers' ethics morality construction campaigns (OFMM4). According to OFMM4, there was a document issued by Ministry of Education (MoE) regarding morality of teachers, and the University interpreted it and formulated its own standards. Although ethical behaviours were difficult to evaluate, the University managed to reward people who were an example to others to be moral (OFMM3). Additionally, OFMM2 highlighted that those members of CPC had to obey Party discipline and rules, they demonstrated a high level of morality and showed a strong sense of job responsibility, dedication to serving people and sacrificing their interests. For student moral education, SFMM2 commented: “Our goal is to educate students to be altruistic…If a student does not have the belief, then he will become a self-centred person”.

Since students accepted moral education only in universities, they cannot easily convert competency-oriented values to such values (SFMM1): that is, there was a gap between higher and secondary education on this matter. Overall, MMs felt that the university’s ethical responsibility strongly influenced them in shaping the ethical and moral stance of their staff and graduates.

c) Research responsibility

MMs were unable to provide much insight into research development as most were operational focused and had teaching and administrative roles. However, the University was encouraged to improve research quality and “research directly serving company and social demands” (SFMM3). The University helped to transform research output into productivity in research-industry collaborations and supported student technology entrepreneurship (SFMM2). As a result, OFMM4 found that researchers and research students gradually stepped out of the “ivory tower” and built-up deeper communications with local companies through university-corporation research projects.

SFMM1, 2, 3 and OFMM2, 5 perceived the social service function as emphasising participation in public welfare via scientific research outputs. This function reflected the university’s research responsibilities. Volunteering (SFMM2; OFMM3) is also associated with this function, highlighting the university's commitment to community engagement. Furthermore, OFMM1 asserted that social services and it was an obligation for all Chinese universities to meet this basic requirement for the public. If an institution had resources, then they could decide to what extent they could contribute above the basic requirement.

Taking on this responsibility also suggests that the University prioritises the nation's need of skilled and practical talent for local economic development. The University was also clear about its role in serving appropriate industry and regions (e.g. transportation and electricity); so, it satisfied local needs by providing the desired graduates and research (SFMM3). For example, and more recently, Masters students, who were undertaking research projects, were expected to include practical applications that were beneficial both to business and social development (OFMM1). Consequently, the University was following, and prioritising, the government's plan. However, according to OFMM3, the non-academic activities of the University were not prioritised by the government and stakeholders. In some cases, the university’s contributions were classified and confidential, so that they could not be evaluated by third parties or the public as part of the university's performance.

d) Legal responsibility

According to SFMM1 and OFMM1, 2, the “university management under the law” system was mandated in the educational field. The institution was running by law and taught students to obey the law.

e) State and philanthropic responsibilities

State and political responsibilities emerged when MMs talked about their interpretation of CSR. OFMM3 stated that, legally, universities did not have to solve those social issues; however, in operation, they were dealing with social issues for the sake of the country. OFMM3 put forward the idea that Chinese universities were social stabilisers due to the university’s responsibility to the state. For example, the University has restrictive regulations for anyone entering the campuses during Covid period. OFMM3 further explained that educational institutions in China were endowed with “infinite responsibility”, as they had a duty to resolve relevant social issues, in terms of taking steps to maintain a harmonious community and continuously guiding social culture in a positive direction. This was evidenced in the case of the university’s response to an emergency with a student late at night, which resulted in a quick response from the local police force.

The philanthropic responsibility was associated with the university’s scholarships in particular, improving the living conditions of students from disadvantaged backgrounds (OFMM3). These activities were consistent with philanthropic expectations by the public and rather than being voluntary, they were compulsory for the state-owned university.

f) Environmental responsibility

By implementing campus ecological sustainability (OFMM5) and developing environmentally-friendly research, the University has fulfilled its commitment to the environment. Campus landscaping seemed to be the responsibility of the logistic service department with the purpose of providing a “beautiful living and studying environment” OFMM2. In spite of this, OFMM5 noted that the university’s performance in the environmental dimension was lower than western universities, because it was hard to motivate everyone else in the University with limited resources. OFMM3 argued that “a university should not be heavily evaluated on its contribution to environment, instead, it should be evaluated on something deemed to be of greater importance to the nation”.

g) Community engagement

The community engagement responsibility was voluntary in terms of promoting student volunteering, supporting social events, providing a consulting service to the public and undertaking research projects relevant to the local community.

6.3.2.2 Government-prioritised CSR approach

Interviewees were asked to describe "how CSR is conducted at the University". The responses of the MMs revealed that the government expected CSR implementation to follow a top-down approach. In other words, the University’s CSR implementation should comply with the government-approved plan for national education development. This thesis found that the approach to CSR implementation is socialistic and strategic. The details are as follows:

a) Socialistic

OFMM1, 3 felt the top-level education authorities prioritise approaches that would be useful with practical outcomes. SFMM3 stated, “It is to contribute to knowledge exchange and make practical use of the knowledge”. For instance, the scientific research outcomes could boost the productivity of the transportation industry. In contrast, the non-academic CSR aspects (e.g. environmental protection and volunteering activities) were considered by the University as having less practical value, such as enhancing the local economy. Hence, OFMM2 suggested that staff and students had less motivation in regard to these activities.

Further, OFMM1 stated that “to enhance its socialistic ideology, the country wants to build up confidence in its path and introduce its standards worldwide”. This suggests that, in keeping with the country, the University was not inclined to take CSR approaches from Western cultures for granted. OFMM1, 4 explained that China and Western countries have different ideologies; hence, the Western approach may not fit with the Chinese context in some respects. However, it was suggested that Chinese universities could learn from Western approaches that generate practical value, such as creating a research-focused environment and cultivating innovative talents (OFMM4).

According to OFMM3, CSR was broken down into government-led reform details and conducted by departments. "Educational reform is constantly adjusted to social development" (OFMM3) to support economic and social reforms. It showed that CSR developed alongside educational reform with different focuses at each stage. The HE sector has been undergoing reform since the start of the Reform and Opening-up strategy of the 11th Central Committee of the CPC, and it continued to explore the most effective institutional system (SFMM2). There was, however, an increasing sense of risk and uncertainty as the University was constantly adjusting to social demands. According to SFMM2, it might be able to conduct pilot projects on campuses to investigate the feasibility of CSR in the future, if the project is in line with China's reform themes. The current foci of educational reform are continuous innovation, exploration and adaptation (SFMM3). A good example of this can be seen in how the University gradually adopted modern governance, which reflected the national decentralisation and de-administration plan. Specifically, the modernised approach empowered faculty MMs to manage CSR affairs.

b) Strategic

SFMM3 commented that since the 18th CPC National Congress, CSR had frequently been discussed. Specifically, the academic side of CSR is seen as the key part of strategic development in HE (OFMM3). For non-academic CSR, universities had a clear objective to cultivate talent for the CPC, maintain a firm political stance and provide science and technology outcomes that are useful for economic development. OFMM4 further explained that:

> Our values education is well-structured. For instance, we have to comply with the *Outline on conducting patriotic education in the new era* and we hold events to share the values.

6.3.2.3 Government-led MMs' prioritisation

a) Ideological unity

The findings revealed that the CPC held considerable power that was conveyed via policy and influenced MMs' beliefs (see section 3.2); for example, government values predominated in manager values. When interviewees were asked about University values, the answers were general and vague. For example, OFMM4, 5 and SFMM3 all associated values with the 12 core national socialist values (see section 3.2) developed by the government. Further, SFMM2 believed this unified understanding was the same for all public universities. The University and Party committees ensured staff views and values were congruent and unified, so that they advocated the core socialist values to their students. Thus, nurtured socialist values significantly influenced organisational and personal values, which in turn affected the way in which CSR was implemented in the university. Moreover, the CPC is powerful in the hierarchical structure, because the educational system empowers the University Party Secretary to guide the University at the top management level, and the University President is responsible for the administrative and educational aspects. Therefore, CSR implementation in the University was consistent with the government plan and was under the control of the CPC.

b) Hierarchical and clan organisational culture

OFMM4 described the top-down governance system as being secured by laws and the “University Charter”, while SFMM1 highlighted the University’s political function. This meant that the University cultivated talents conforming to the governing body’s requirements. Therefore, all MMs perceived a robust, hierarchical organisational culture.

Furthermore, and as described by OFMM4, the organisational culture was collaborative, especially when it came to being moral. The work environment was also characterised by people uniting in order to achieve shared goals (OFMM4); and by mutual support between interdepartmental communications (SFMM1; OFMM2). The operational manager, OFMM5, revealed that interdepartmental collaboration often depended on the attitudes of other MMs. For example, when OFMM5 proposed working with other departments to improve student services, several departments did not participate, because they were not convinced the proposal was valuable and meaningful. It was also assumed that this proposal would take up other departments’ resources; thus, they were not interested. Therefore, "if someone prefers gains over benevolence, then the plan will fail" (OFMM4). In summary, there was a culture of encouraging people to work together to achieve academic success (common goals), as well as an environment for interaction between departments for projects that had positive social benefits, other than personal gain.

c) Government-led autonomy

SFMM3 stated that the University was subordinate to the education authorities and led by the University Party Committee, and “the institution has little autonomy in determining future directions". OFMM4 further asserted that the government regulations were much like a "fixed frame" that mapped out the precise developmental expectations for Chinese HE institutions; hence, MMs felt they lacked independence within this rigid structure. However, the results indicated that the degree of flexibility was different between the SFMM and OFMM groups. The reform of "the university-school two-level management system" emphasised the decentralisation of autonomy from University to faculties (SFMM2). Accordingly, SFMM3 felt he had some autonomy in allocating resources, motivating teachers and researchers' creativity, and equipping students with skills desired by society. Thus, each faculty had different allocation methods. Further, SFMM1 stated that "we can do anything if we are willing to and there were no infrastructure constraints". Conversely, OFMMs had authority to complete a variety of duties in their roles, but under rigid standards (SFMM2). Among the OFMMs, only OFMM4 indicated an intention to do more than the tasks assigned to their job roles and to be flexible within the "frame". In response to a question about the Chinese CSR approach, OFMM2, 3 and SFMM2 agreed that Chinese HE was developing its own path of academic-focused CSR dimensions. In other words, the Chinese University had made no attempt to duplicate the western approach, despite the lack of clear guidelines for CSR in secondary non-academic areas in China.

Government influence was also evident when the university's finances were considered; for example, OFMM4 stressed that public universities are non-profit. Although many of the departments generated no income, they did receive funds from the government to support student cultivation, culture transmission, research and social service programmes. For example, the faculty head SFMM1 said "we need not worry about the expense of supporting student social service activities… some funds will be provided for student transportation and accommodation". Top leaders also paid less attention to profits, investing in activities with an unquantifiable outcome, such as promoting socialist values among students and staff.

6.3.2.4 Summary, thematic implementation analysis

Section 6.3.2 clearly highlights MMs' perceptions of CSR implementation in the university. Generally, Chinese MMs are divided between two CSR categories: academic and non-academic. According to the government's expectations, educational, ethical and research responsibilities are paramount, while legal, philanthropic, environmental and community engagement responsibilities are secondary. According to MMs, the University has a greater responsibility to the state and philanthropy than it should. This was due to public expectations that, as a government work unit, universities should actively address social issues and maintain social stability. This mindset was implicit, but recognised by the key stakeholders.

Following the government's directives, the implementation has a socialist and strategic nature. This means that the University strategically carries out its CSR activities in support of the government's plan to develop higher education. Additionally, the approach encourages pragmatic thinking, firmly rooted socialistic ideology and constant exploration alongside educational reform.

The third theme reveals that MMs' ideologies and values align with those promoted by the government and instructed by the university's Party Committee and its branches. In addition, the government influence has become embodied in the hierarchical and clannish organisational culture. There is little discretion among MMs in such a setting; however, faculty MMs had a relatively higher level of autonomy than operational MMs.

6.3.3 Reputation analysis (template analysis)

This section explored MMs perceptions of the seven elements from the RepTrak model (See Appendix 1). The seven dimensions predicted the University reputation as follows:

a) Leadership

OFMM4 associated leadership with the Ministry of Education (MOE), while OFMM1 related it to the University president (OFMM1). Further, SFMM2 felt the university's top managers tended to take on a hierarchical approach because they were influenced by the president, who played a commander's role and believed in the future developmental direction and five-year plan. MMs further discussed the plan with departmental members regarding its implementation (OFMM1).

SFMM1 felt the practical value reflected throughout the top and middle managers. Further, top management expected MMs to follow University regulations and policies (SFMM3); consequently, top leadership positively influenced the CSR (OFMM3).

b) Governance

There was a rigid hierarchical structure where members were required to follow the rules from top to bottom. Although obedience resulted in a less open mindset and less motivation among staff, OFMM4 considered governance modernisation to be an improvement on traditional governance, making it more concise, efficient and flexible. OFMM4 expected that the modernised concept of governance would reduce the barriers to being flexible within the fixed framework. As a result, people with a high level of ambition gained the chance to stand out from the crowd.

c) Products and Services

The CPC and the MOE control the provision of the same teaching material for all universities, so universities have less flexibility in creating their own material (OFMM1). Also, OFMM3 felt that the MOE had many policies and evaluations regarding teaching, which enabled institutions with low competence to reach the correct standard, but the rules restricted high-competence universities from gaining better results. Further, "the University could be downgraded by the government if they used too many other teaching materials" (OFMM1). Accordingly, from the standpoint of the products (courses), the University lacked flexibility when it came to integrating sustainability and CSR into teaching materials. OFMM5 stated that "supply-side structural reform" in China encouraged the University to meet stakeholders' needs from a service perspective. It also prompted the University to equip students with desired industrial skills (SFMM2). Thus, the University did take into account stakeholders' demands to improve its services. Also, it enabled students to pick up socially desired skills in extracurricular activities (campus life).

d) Innovation

According to SFMM2, the University emphasised innovation, and the government has requested that universities foster innovative talents for the next 20 years (OFMM8). SFMM1 anticipated that future national strategies for HE will highlight creativity and being prepared for change was, therefore, essential. Additionally, it appeared that the government has primarily encouraged academic activities and student-focused activities to be creative but has placed less emphasis on creativity in operational departments. Moreover, the educational system was not mature in terms of nurturing individual creativity, such as embracing personalised learning. According to OFMM1, the institution only developed student interests in extracurricular activities and, therefore, the government needed to give universities more flexibility in cultivating innovative students.

e) Performance, citizenship, and workplace

Firstly, OFMM5 stated that a university's social responsibility was to improve its teaching capability for student development which, in turn, enhanced university competitiveness. The academic performance of the University was assessed formally according to government requirements (SFMM2), but the university's social performance (OFMM3) was not included in the evaluation. Social performance was the university's pursuit of good deeds for its stakeholders, OFMM4 stressed that social performance in western institutions was associated with competitiveness, yet, in China, it was more of an influence than a competitive advantage. This had indirectly led to state stability and development; however, its details may not be apparent to stakeholders (OFMM3). External stakeholders were typically only aware of the university's significant state contribution, such as graduates' national achievements (SFMM1); they rarely evaluated other aspects of the university's social performance, so it was weak in predicting the overall reputation. Secondly, citizenship was related to environmental responsibility; for example, OFMM3 indicated that maintaining a green campus was imperative, but that environmental quality was not a critical component of the evaluation. Thirdly, OFMM5 considered workplace human rights to be a broad and delicate area, suggesting that it is not a key assessment point. Overall, and according to MMs, the University did not need to go beyond the standards set by law and regulations regarding social performance, citizenship and workplace. Hence, MMs did not anticipate that CSR would contribute to the performance, workplace and citizenship dimensions of reputation.

6.3.3.1 Summary, reputation analysis

The above section outlines MMs' expectations in relation to each reputational element outlined in the RepTrak template. According to the results, government policy strongly influences CSR development at the university. For example, the government encourages the University to focus on four functions (see section 3.2) that have a strong purpose for enhancing academic development. Therefore, MMs anticipate that their work could be positively associated with the "Product and service" and "Innovation" dimensions, as a result of their academic activities. Nevertheless, MMs expressed inflexibility with some academic activities, let alone non-academic activities.

According to MMs, they were heavily influenced by the MoE and the top managers' hierarchical leadership, which positively affected the implementation of CSR (academic side). Further, MMs noted that the rigid hierarchical governance structure was about to transform to a de-centralised modern governance model that enhances MMs' flexibility and thereby benefits CSR initiatives. However, the leadership and governance dimensions were determined by the government rather than being the results of CSR activities. From the non-academic perspective, performance has focused on activities that maintain state stability and voluntary activities. Also, non-academic activities' performance was not recognized as a component of CR, along with citizenship and workplace.

6.4 Summary, University and Middle Managers analysis

This section summarises the contents of section 6.1 and 6.2 regarding findings of values, CSR implementation, and MMs' expectations of CR.

The alignment of organisational values and MMs' personal values are 'benevolence', 'universalism', 'tradition', 'conformity' and 'security'. These are strong values that positively linked to CSR. The author integrated results from University documentation and from the MMs' survey and interview data. As a result, it is suggested that MMs' values congruence can be grouped into three combinations: 'tradition' and 'benevolence'; 'conformity' and 'universalism'; and 'security and benevolence'.

In the thematic analysis for CSR implementation, findings show that academic CSR dimensions (educational, ethical and research responsibilities) are paramount, while non-academic CSR dimensions (legal, philanthropic, environmental and community engagement responsibilities) are secondary. The findings also highlight strategic and socialistic features of the top-down CSR approach adopted in the university. The author identified that this top-down approach had an underlying feature of "implicit and explicit CSR"; the implicit feature was due to state-owned universities having a role in addressing social issues and maintaining social stability. Regulations determine that the University has some mandatory responsibilities associated with CSR dimensions, such as legal and environmental and therefore has to show its accomplishments in these areas in an explicit manner. So, the author observed the co-existence of two forms of CSR, rather than a transformational relationship. In addition, results showed the crucial factors influencing MMs' prioritisation in CSR implementation: government-led ideological alignment; government-influenced clan and hierarchical organisational cultures; and low level of MMs' discretion.

In the Reputation analysis, results show that MMs anticipated their work would be positively associated with products and services and innovation dimensions that have mainly resulted from academic activities. Hierarchical leadership and governance appear to positively influence CSR activities, rather than it being perceived negatively. Finally, MMs did not anticipate CSR would have a significant impact on any of the three dimensions of reputation: (social) performance, citizenship and workplace.

6.5 Other Chinese stakeholders

6.5.1 Reliability analysis (PVQ and RepTrak)

The China stakeholder finding section adopted the same PVQ plus RepTrak survey reported in the UK stakeholder findings (Appendix 1). Likewise, China data collection was targeting 50-60 Chinese staff, students and alumni, but it was impossible to access alumni during the Covid pandemic, so the investigator mainly disseminated stakeholder surveys to staff and students. Consequently, the research obtained 339 Chinese student respondents and 126 staff respondents. However, only five staff responses were reliable, as other respondents all reported identical scores for each variable. There seemed no logical reason for this. Given the small number of staff responses, the data analysis focused only on 339 Chinese students.

Table 6.2 Reliability analysis on the dimensions of PVQ-China

PVQ dimensions	Reliability statistics
Benevolence-2 items	.758
Universalism-3	.832
Self-direction-2	.706
Stimulation-2	.703
Hedonism-2	.699
Achievement-2	.745
Power-2	.711
Security-2	.735
Conformity-2	.734
Tradition-2	.657

Table 6.2 demonstrates the reliability values for each of the 10 PVQ scale dimensions (21 items). The ten universal values' Cronbach's alpha values vary between .657-.758. Alpha should ideally be between 0.7 and 0.9 (Tavakol and Dennick, 2011).

Table 6.3 Reliability analysis on the dimensions of RepTrak predictor-China

RepTrak predictor dimensions	Reliability statistics
Product and service-4 items	.83
Innovation-3	.769
Workplace-3	.794
Governance-3	.816
Citizenship-3	.810
Leadership-4	.849
Performance-3	.763

China stakeholders' perception of reputation is measured by the RepTrak predictor scale (seven dimensions). Table 6.3 demonstrates the Alpha reliability values for each of the seven RepTrak predictor dimensions (23 items). The RepTrak predictor dimensions' reliability numbers are between .763-.849.

6.5.2 Inferential analysis (PVQ and RepTrak)

Table 6.4 Mean and standard deviation of PVQ-China stakeholder

Facets of PVQ	Mean	Std. Deviation
Benevolence-2	4.670	1.064
Universalism-3	4.661	1.072
Self-direction-2	4.599	1.043
Stimulation-2	4.563	1.090
Hedonism-2	4.584	1.036
Achievement-2	4.543	1.122
Power-2	4.438	1.126
Security-2	4.555	1.100
Conformity-2	4.596	1.080
Tradition-2	4.543	1.068

Figure 6.4 Radar map of Chinese stakeholders-PVQ

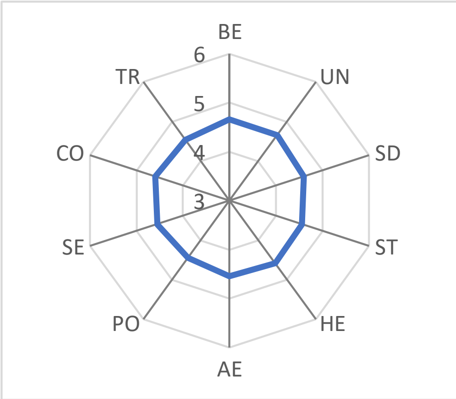
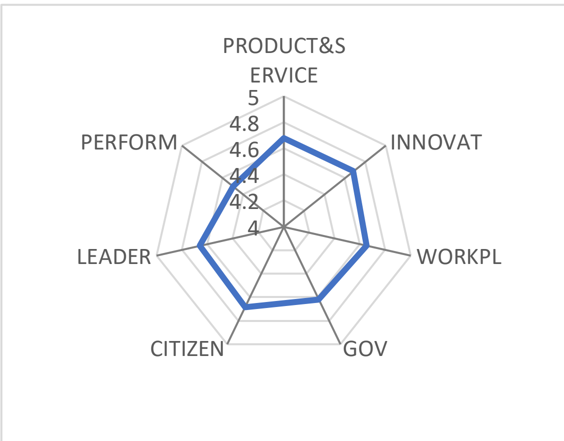


Table 6.4 and Figure 6.4 demonstrate Chinese students' (n=339) values priorities according to the mean value of the PVQ questionnaire. The table shows that 'benevolence' and 'universalism' have the highest mean scores. Respondents score the rest of the values around 4.5, implying stakeholders' overall positive perception of the 10 human values. Among them, the 'power' dimension achieved the lowest score. However, as illustrated in Table 6.4, the mean values do not differ by much and the radar map gives a ring-like shape.

Table 6.5 Mean and standard deviation of RepTrak predictor-China stakeholder

Facets of RepTrak predictor	Mean	Std. Deviation
Product and service-4 items	4.679	1.130
Innovation-3	4.685	1.131
Workplace-3	4.653	1.153
Governance-3	4.622	1.182
Citizenship-3	4.685	1.162
Leadership-4	4.660	1.143
Performance-3	4.493	1.162

Figure 6.5 Radar map of Chinese stakeholder-RepTrak



The mean score of the RepTrak predictor is 4.640. Table 6.5 shows that the mean values are between 4.493 and 4.685. Interpreting the number using the 6-point Likert scale indicates that Chinese students have positive perceptions (from “somewhat agree” to “agree”) about each university reputational dimension. Further, as shown in Table 6.5, most of the reputational dimensions are around 4.6. Figure 6.5 shows only that performance mean value is perceived slightly lower (M=4.493).

6.5.3 Summary, Other Chinese Stakeholders analysis

This section summarises the results of the survey with regard to the PVQ and RepTrak scales completed by other Chinese stakeholders. The survey data contains only student responses due to the Covid pandemic, which limited access to other participants. Additionally, this section compares the RepTrak results of students with the expectations of MMs.

Both the PVQ and RepTrak scales have a high level of reliability. It is worth noting that the mean values of the PVQ are not significantly different. That indicates that students have a similar perception of each value. Moreover, students' perceptions of product & service, innovation, workplace, governance, citizenship and leadership were positive, with the mean value for each dimension close to 4.6 (out of 6). Only the mean value of performance was perceived to be slightly lower than other dimensions (M=4.493). Comparing the students' results on the RepTrak scale to the MMs' expectations of CR, the dimensions that aligned were “Product and service” and “Innovation”.

By synthesising all the results of values, CSR thematic implementation and reputation analysis, the author infers and suggests one connection between university–MMs’ values combinations and MM–students’ reputation congruence. The combination is shown in Table 6.6, demonstrating the link between ‘security’ and ‘benevolence’ and Product & service.

Table 6.6 Connections between values combinations and elements of reputation

Values	Values associated CSR activities	Reputational elements
Security and benevolence	-Compensate family for student accident outside of campus. -Principle of “being absolutely safe” on campus. -Enhanced student monitoring and tracking system. -Restrict campus entrance for externals. -Collaborate with local police force giving lectures about personal security and cyber fraud.	Product & service -MMs perceived the University’s effort in solving involved social issues. - MMs felt that the institution provided high-quality service in meeting social expectations of security and stability.

Chapter 7 UK stakeholders versus China stakeholders

7.1 T-test results of Chinese and UK students for PVQ

T-test for PVQ is based on 43 UK students and 43 China students. This study tests the assumption of homogeneity of variances. Results of the independent sample T-tests indicated that 'benevolence' (t(84)=-2.453, p=.017), 'universalism' (t(62.694)=-2.585, p=.012), 'achievement' (t(84)=-1.627, p=.021), 'security' (t(64.850)=-2.624, p=.011), and 'tradition' (t(68.820)= -1.291, p=.201) of UK and China student dataset's variances are not equal (F test's p <.05). In addition, the T-test's p values for dependent variables ('benevolence', 'universalism', 'achievement', and 'security') are lower than .05; hence, there are significant differences between UK and China student samples regarding the four variables. However, the p-value of 'tradition' is greater than .05, so it has no significant difference in the two datasets.

Table 7.1 Descriptive Statistics of five dependent variables

PVQ dimensions	Country	N	Mean	Std. Deviation
Benevolence	China	43	4.593	1.166
	UK	43	5.081	0.587
Universalism	China	43	4.574	1.277
	UK	43	5.140	0.656
Achievement	China	43	4.465	1.293
	UK	43	4.849	0.849
Security	China	43	4.430	1.378
	UK	43	5.058	0.750
Tradition	China	43	4.605	1.266
	UK	43	4.895	0.760

Further, Table 7.1 illustrates that UK students give a higher score in 'benevolence', 'universalism', 'achievement', 'security', and 'tradition' than Chinese students.

7.2 T-test results of Chinese and UK students for RepTrak

This study conducts an independent sample T-test to compare eight reputational element variables between Chinese and UK student respondents. It includes only student data from both countries, because it was not possible to obtain enough data from China staff and alumni groups and, consequently, the China data cannot either be assessed as, or considered, representative of stakeholders generally. Because there are UK 43 student respondents, and the comparative number for China is 339, this means the two sample sizes are too dissimilar for meaningful comparison, so the T-test only uses data from a random selection of 43 China students to even this up. Additionally, this study tests the assumption of homogeneity of variances; only Performance (F (74.98) =5.24, p=.025) satisfied Levene's F test.

There is a significant difference in the score of Performance between Chinese (M=4.69, SD=1.06) and UK (M=4.76, SD=1.22) students; t (74.98) = -2.00, p= 0.049, Cohen's d = 0.06. According to (Ellis, 2010), Cohen's d = 0.2, 0.5 and 0.8 correspond to small, medium and large effect. Here, d = 0.06 is below 0.2 and is consequently a small effect size and indicates a limited relevance. As illustrated in Table 7.2, Chinese students have a lower Performance mean value than UK respondents.

Table 7.2 Descriptive Statistics Associated with Performance

RepTrak dimension	Country	N	Mean	Std. Deviation
Performance	CN	43	4.465	1.209
	UK	43	4.915	.842

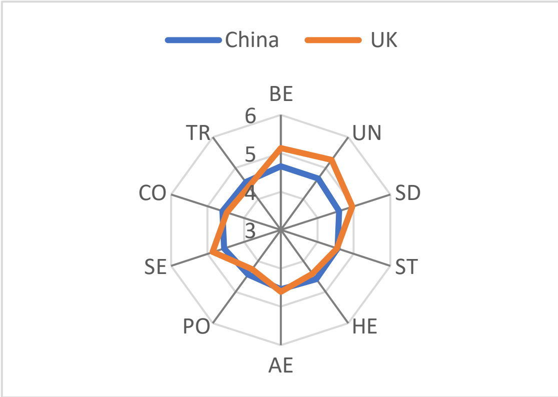
T-test's p-value regarding the dependent variable (Performance) is less than 0.05, so its variances are incurred by systematic variance and implied significant differences between UK and China student samples. However, the T-test identifies no statistical differences from comparing the UK and Chinese students in terms of six other reputational element variables.

7.3 Mean values comparison between UK and China stakeholders-PVQ

Table 7.3 Mean values of PVQ-UK vs China

PVQ dimensions	China	UK
BE	4.662	5.135
UN	4.662	5.253
SD	4.599	4.96
ST	4.563	4.535
HE	4.584	4.405
AE	4.543	4.61
PO	4.438	4.265
SE	4.555	4.864
CO	4.596	4.47
TR	4.543	4.41

Figure 7.1 UK vs China stakeholders-PVQ



As shown in Table 7.3, UK stakeholders prioritise ‘benevolence’ and ‘universalism’, ‘self-direction’, ‘security’, and ‘achievement’ values compared with China stakeholders. Compared to the UK, China stakeholders have a relatively higher score in ‘hedonism’, ‘power’ and ‘tradition’ values.

Figure 7.1 also suggests that China stakeholders’ pattern is nearer to a ring-shape, while the UK pattern is more exaggerated and more polygonal. Therefore, UK respondents place priorities more on some values than others. China respondents think most values are equally important, but the ‘power’ value is relatively inconsequential.

7.4 Mean values comparison between UK and China stakeholders – RepTrak

Table 7.4 Mean values of RepTrak-UK vs China

RepTrak dimensions	China	UK
Product and service-4 items	4.679	4.732
Innovation-3	4.685	4.459
Workplace-3	4.653	4.351
Governance-3	4.622	4.461
Citizenship-3	4.685	4.873
Leadership-4	4.66	4.596
Performance-3	4.493	4.711

Figure 7.2 UK vs China stakeholders – RepTrak

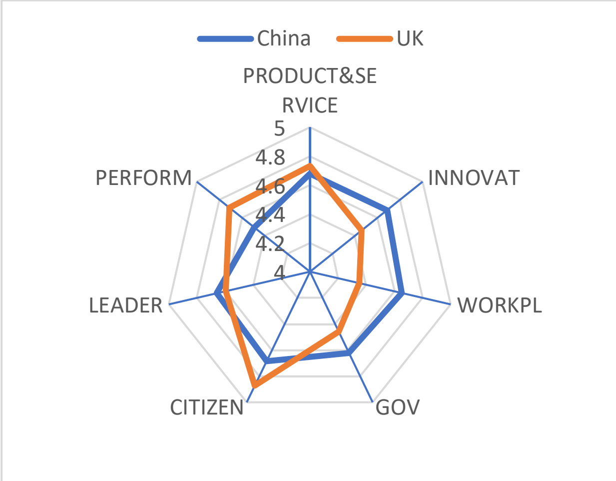


Figure 7.2 presents two radar maps of UK (n=100) and China stakeholders' (n=339) perceptions of PVQ and RepTrak scales. The blue-coloured more rounded pattern in Figure 7.2 shows that China students give a similar score for each reputational dimension; they only grade performance lower than others. By contrast, UK respondents' results (orange colour pattern) show a diversity of answers. UK participants give a higher score to product & service, citizenship, and performance. Further, UK stakeholders perceived university innovation capability, workplace, governance and leadership as lower than China stakeholders.

Chapter 8 Discussion

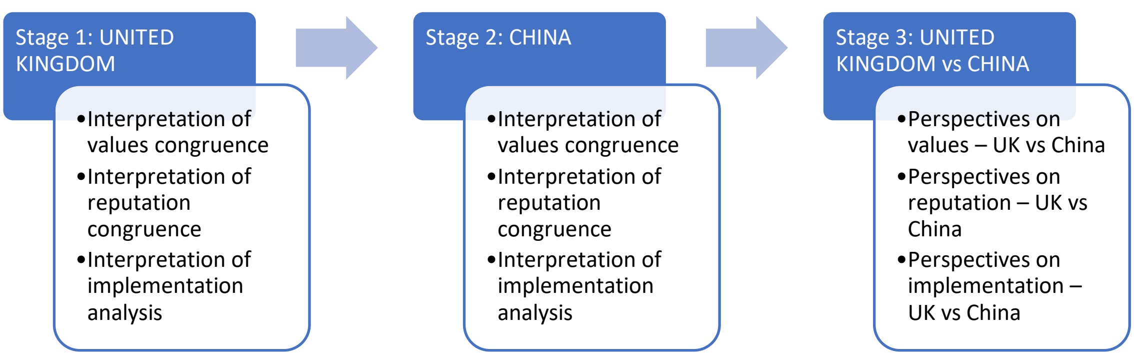
8.1 Introduction

This study aimed to explore the relationship between CSR and corporate reputation from a values perspective in both the UK and Chinese HE sectors. These results are now used to answer the initial five research questions stated below:

1. What is the level of congruence between the personal values of University top management and those of university MMs?
2. How do middle managers interpret top management CSR goals, and what do they understand their role to be in CSR implementation? What other factors influence CSR implementation by middle managers?
3. What are the perceptions of University Stakeholders (staff, students and alumni) in respect of University reputation?
4. What is the level of congruence between both the personal values and the reputation perceptions of University managers (both top and middle) and other stakeholders?
5. What are the similarities and differences of the observed patterns of congruence between a higher education institution in the UK and a similar one in China?

This chapter also examines the patterns and themes that were reported in Chapters 5, 6, and 7; it then synthesises these findings in an attempt to answer the research questions. The comparative case studies (Stake, 1978; Yin, 2009) review, analyse and compare university documentation, MMs' surveys and interviews and other stakeholders' surveys in both the Chinese and UK institutions by reflecting on the literature and the originally-proposed theoretical framework (Appendix 2). The overall chapter is structured as shown in the figure below:

Figure 8.1 Structure of Chapter 8

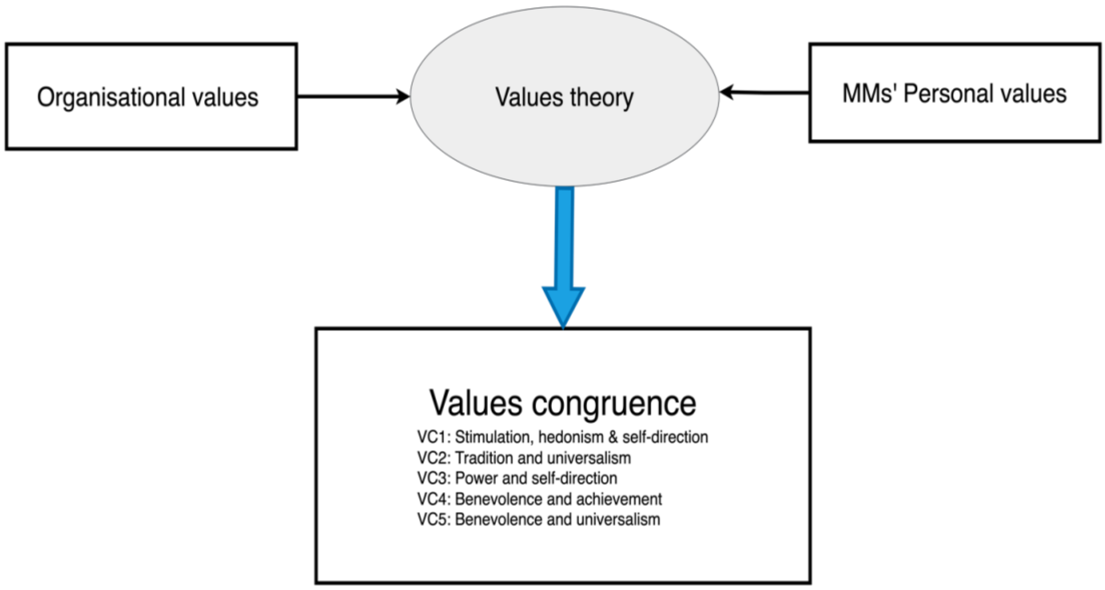


The structure of the chapter consists of three stages: discussion of results from the United Kingdom; discussion of results from China; and comparison of results from the United Kingdom and China. The first two stages discuss three topics: interpretation of values congruence, interpretation of reputation congruence and interpretation of implementation analysis. The third stage aims to compare the results of both countries by initially answering the first four research questions before finally answering the fifth. The ultimate goal of the thesis is to propose a framework to explain the values-CSR-reputation relationship for the HE sectors in both the UK and China.

8.2 United Kingdom

8.2.1 Interpretation of values congruence

Figure 8.2 key findings from Interpretation of values congruence



In terms of CSR, the University's and the PVC's primary values were 'universalism', 'benevolence', 'power', 'achievement', 'stimulation', 'self-direction' and 'tradition'. Interestingly, the study found UK MMs exhibiting the same values, but they were also 'hedonistic'. 'Hedonism' was identified from the MMs' conversations, but not from University documents, because this value refers more to a human being seeking pleasure rather than to an organisation (Wang and Juslin, 2012); 'hedonism' was therefore not considered for values congruence. The PVC and MMs in the UK generally associated 'tradition' with fairness and equality, which were closely linked to 'universalism' (Inglehart and Baker, 2000). Furthermore, it was observed that, with the exception of 'power' being a low-level value, all other values are high-level; all seven values were important drivers of the CSR implementation process. Schwartz and Bardi (2001) noted, however, that certain values were generally of more importance than others in the hierarchy of the values system. For instance, 'benevolence', 'self-direction', and 'universalism' usually rank higher than 'security', 'conformity', 'achievement' and 'hedonism'; whilst 'power', 'tradition', and 'stimulation' rank lowest. Researchers such as Hodges and Geyer

(2006) highlight the importance of values priorities within the quasi-circular structure of values systems and, as a result, the PVQ survey was used to confirm any potential prioritisation of manager values.

The results of the survey for UK MMs were illustrated by a radar map that showed the prominence of ‘benevolence’, ‘universalism’, and ‘self-direction’. However, those MMs did not express an orientation to ‘security’ when they talked about CSR. This could be because ‘security’ values matter a great deal for MMs’ behaviours in general, but not so much for the particular CSR issues. As far as CSR implementation is concerned, MMs believed that they shared a high degree of values congruence with the University, as they aligned with those values of the University. The present study found the high values congruence contributed to manager job satisfaction, effective commitment and a perception of “making a difference”. In this thesis, CSR values are the values identified in MM and University data when talking about CSR dimensions and initiatives. Based on Schwartz's values framework, the study identified the CSR values within the University.

In addition, the Schwartz framework mapped out the 10 basic human values using a quasi-circular framework (Figure 2.1), where values with similar motivational goals were combined into one value domain, adjacent value domains being compatible and distant values in conflict (Schwartz, 1992; 2003; Bardi and Schwartz, 2003). To date, very little research (Van Herk et al., 2018) has been conducted on combining distant values from two nearby value domains, such as ‘power’ and ‘self-direction’. Consequently, this study identified that values within one domain and values from neighbouring domains could be combined to describe motivations of CSR implementation. Specifically, the UK data identified five value combinations, each of which is discussed, as follows:

The first two combinations: a) ‘benevolence’ and ‘universalism’; and b) ‘stimulation’, ‘hedonism’ and ‘self-direction’; were in line with Schwartz's theory (Borg et al., 2017; Schwartz, 2012). In this context, the former combination demonstrated that both academic and operational departments faced changes in their core functions to support the sustainability agenda. This study identified that the CSR-supporting changes on University teaching, research and services were creative, novel and inspiring for stakeholders. Further, the latter combination was associated with people becoming more concerned for the welfare and interests of others. These values motivated managers to pursue philanthropic and environmental activities. Overall, the above illustrated that the first two combinations supported the work of Schwartz (2012), who argued that certain values inevitably reflected adjacent values.

The remaining three values combinations were rarely discussed in the reviewed literature, suggesting that the contributions of this study may be a welcome addition to the extant literature on values theory. In the first combination, MMs exhibited respect, commitment and acceptance of social justice and equality, in line with ‘tradition’ and ‘universalism’ values. Nevertheless, this combination may only be applicable in western countries with a strong culture of equality, diversity and fairness (Hartman and Beck-Dudley, 1999).

The next combination consisted of ‘power’ and ‘self-direction’ but, according to Schwartz (2012), they belong to two adjacent dimensions. Their motivational goals were not totally divergent, but they were distant from one another in the circular continuum of motivation; therefore, they should have an exceedingly small relevance. However, in this study, they worked together effectively to influence a manager's CSR initiative. Therefore, weak ‘power-seeking’ and strong ‘self-direction’ values promoted autonomy and independence among the TM and MMs, who reinforced CSR implementations and empowered stakeholders' engagement with CSR.

The last combination was ‘benevolence’ and ‘achievement’. These two were conflicting values in Schwartz’s values theory (Schwartz, 2012); however, in this setting of the university under review they were compatible. A reason could be that, as a non-profit organisation, the university was able to invest in CSR over a longer period with an unquantifiable return. It may also be because sustainability was found to be a component of staff evaluations, hence CSR achievement can sometimes be equivalent to individual or departmental achievement. The motivational goal of this combination was to demonstrate competence in accordance with global sustainable development standards for HE. Since managers placed sustainability at the top of their priorities, a positive departmental CSR performance was very relevant to their own success at work. This three-value combination is generally consistent with the findings of Van Herk et al. (2018), whose study identified values from adjacent dimensions, such as ‘benevolence’, ‘security’, and ‘self-direction’, as all being important to security seekers.

8.2.2 Interpretation on reputation congruence

Figure 8.3 Key findings from Interpretation on reputation congruence

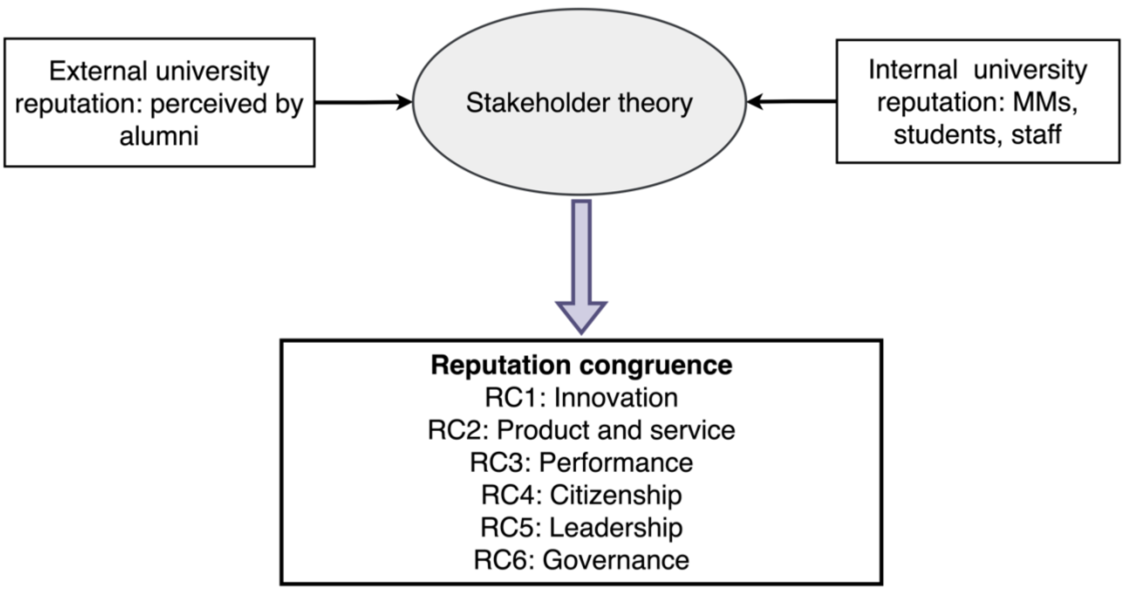


Figure 8.3 illustrates that internal and external stakeholders perceived CR convergence in six dimensions of reputation: innovation, product & service, performance, citizenship, leadership, and governance. Among seven RepTrak dimensions, staff, students and alumni had remarkably similar answers: there were only very slight differences in student and staff results. So, according to the survey results, there were no significant differences between internal and external stakeholders' viewpoints. Further, the survey results demonstrate that UK stakeholders in general scored highest in 'citizenship', followed by 'product & service' and 'performance', while scores were lower for the 'workplace' dimension. Each dimension was rated between "somewhat agree" to "agree"; survey respondents, as result, had a positive feeling for each dimension. Next, these survey results are compared with the PVC's and MMs' data to identify the reputation congruence.

The PVC, MMs and Other Stakeholders had a common view that the University established a good image regarding citizenship, which aligned with views highlighted by Gebbels et al. (2011). Both SFMMs and OFMMs thought the University was doing well in ecological matters, as well as having a positive impact on society through social mobility and volunteering. Environmental preservation and social mobility were compatible for both student-focused and operation-focused departments; according to MMs, they affected stakeholder-perceived citizenship.

In addition, MMs felt that CSR considerably affected the University's product & service (e.g. teaching and catering); these expectations aligned with Other Stakeholders' perceptions. This influence of CSR on 'product & service' was evident from the University's knowledge transfer activities and the integrating of CSR into the curriculum. Also, CSR affected staff prioritising of ethical and moral values at work, and hence staff helped enhance the University service. The study also found that SFMMs who supported teaching and research staff played a positive role in this process, while OFMMs, whose departments were more visible to the public, tended to put more effort into promoting sustainability. Conversely, those OFMMs whose roles had an internal focus on supporting other departments concentrated more on encouraging other staff to be responsible in their practices, rather than integrate CSR into core departmental projects.

Moreover, Other Stakeholders rated high on the 'performance' dimension. Based on MMs' data, the researcher assumed this may be because internal/external stakeholders perceived that the university fulfilled its CSR commitment (Garde Sánchez et al., 2013). Also, prestige university ranking systems held the University in a high position for sustainability, as perceived by society in general. Hence, based on Hillbrand and Money (2007), who indicated that CSR and CR are aligned, the researcher maintains that the University's investment and efforts in CSR contribute directly to reputation building.

Similar to other stakeholders, MMs also had positive perceptions concerning other reputation dimensions: 'innovation', 'governance', 'leadership', and 'workplace'. Compared to Other Stakeholders, MMs had more insight into these areas and perhaps hence displayed a higher expectation of CSR impact on the reputational dimensions.

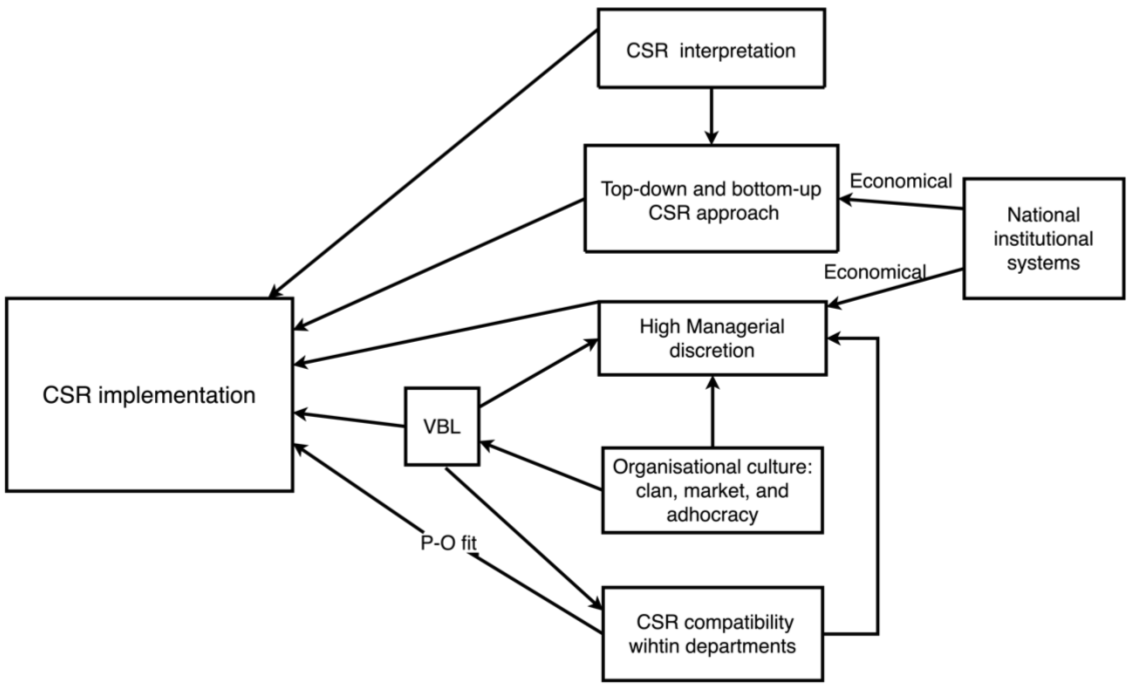
For the ‘innovation’ dimension, the majority of SFMMs and OFMMs maintained that the University was innovative in terms of the way people were doing things differently, such as curriculum design, research and operational service. The high level of innovation was attributed to MMs’ “openness to change” type of values (Schwartz, 2012).

For the ‘governance’ and ‘leadership’ dimensions, MMs emphasized that the decentralised governance structure (Shattock and Horvath, 2020) and values-based leadership (Pless, 2007; Copeland, 2014) were drivers of CSR, rather than CSR establishing governance and leadership. Therefore, governance and leadership were not considered to be reputation congruences between MM and Other Stakeholders. MMs’ perceptions of leadership will be further discussed in section 8.2.3.3 below.

For the ‘workplace’ dimension, MMs had a higher expectation of workplace contributing to CR than Other Stakeholders' actual perception; it is, therefore, perhaps not one of the congruent dimensions. MMs depicted an inclusive, diverse and fair environment, representing a socially responsible workplace. However, a handful of MMs maintained that there was a lack of internal communication to help everyone to recognise CSR values and their implementation.

8.2.3 Interpretation of implementation analysis

Figure 8.4 Key findings from interpretation of CSR implementation analysis



Based on their interview results in Chapter 5, this section discussed the MMs’ perceptions of seven interrelated internal factors and one external factor of CSR implementation. Internal factors were CSR interpretation, Top-down and bottom-up CSR approach, High managerial discretion, Organisational cultures, Departmental CSR compatibility, VBL and Top-management priorities.

The economic system was an external factor. Figure 8.4 shows the dynamic interrelationships of these factors. The following sections further discuss the internal and external factors of CSR implementation.

8.2.3.1 CSR interpretation

Latif (2018) has provided a CSR framework for HE that separates its CSR dimensions into three levels: survival (operational, research, internal stakeholder, legal responsibilities), intermediate (ethical), and voluntary (philanthropic and community engagement responsibilities). This model was adopted from Jie and Huam (2019) and Chan et al. (2021). According to Latif (2018, p.511), it was to measure “how well universities respond to the needs of society”. The UK findings identified seven CSR dimensions that broadly support Latif's framework, and interviewees were generally positive about University performance in each CSR dimension. Nevertheless, considering the studies of Latif (2018), Ahmad (2021) and Chan et al. (2021), all of which examined only some dimensions of the model, it seemed reasonable to modify the model (by adding or removing some dimensions) to fit the actual situation. This study made two amendments based on Latif’s paper; the modified framework is presented in Appendix 9.

On the one hand, in the framework of Latif (2018), the ethical responsibility was not only to deliver the values, principles and standards to people in this institution but also to include the University’s environmental responsibility. According to MMs’ strong perceptions of environmental campaigns, this present study argues for the separation of environmental responsibility (Begum et al., 2021) from ethical responsibility. As a result, the study regards the University’s ethical responsibility to be in line with the view of Carroll (1991; 2015) by understanding that the organisation acts in a fair and objective fashion and that society expects ethical behaviour and norms, even in those cases where laws do not provide guidance.

On the other hand, there was a dilemma as to whether the first dimension should be named as ‘operational responsibility’ or ‘economic responsibility’. From the time that Carroll (1979) first proposed his four-dimensional framework for CSR, economic responsibility (Carroll, 1991; Dahsrud, 2008) has been frequently cited. It inspired Education for Sustainable Development (ESD) (Van Weenen, 2000; Tilbury, 2004), which regarded economic responsibility as a key aspect of education. However, there were very few articles under review in this study which explained the economic responsibility of the University. Bastos et al. (2019) made an interesting point, that public universities should be efficient in using funds and providing financial support to social and economically vulnerable students; still, the definition of economic responsibility was unconvincing. Another paper, Tetřevová and Sabolova (2010), associated economic responsibility with stakeholder management (governance, transparency, product & service quality and stakeholder relationship). On the other hand, Latif’s (2018) view was that the term ‘operational responsibility’ is more reasonable than ‘economic responsibility’ because an educational institution is not an economic entity, as it goes beyond mere profit generation.

Although several authors (Van Weenen, 2000; Tilbury, 2004; Tetřevová and Sabolova, 2010; Bastos et al., 2019) all mention the economic responsibility of a university, the meaning of economic responsibility was not sufficiently justified in HE. Having considered the views above, this study supports those of Latif (2018), who asserts that economic responsibility should not be the basic construct of CSR in HE. Instead, the study finds that it is more appropriate to call it 'educational responsibility' (Tetřevová and Sabolova, 2010; Chen et al., 2015a; Vallaeys, 2018).

This study also contributes empirically to the Latif (2018) model in two different contexts: UK and China. It classifies educational, research and legal responsibilities as mandatory, while other responsibilities are voluntary. Among those voluntary CSR dimensions, the UK University's performance on ethics and environmental issues have been significant in fulfilling its commitment to be a sustainability-oriented institution; hence, they were categorised as a necessary type of CSR. In contrast, philanthropy and community engagement responsibilities were voluntary and always influenced by other factors (e.g. leadership, managerial discretion, and departmental roles).

8.2.3.2 Top-down and bottom-up CSR approach

The UK results show a top-down and bottom-up CSR approach. This has three features: explicitisation, co-creation, and systematisation.

First, the UK findings showed that the form of CSR is transformed from implicit (a set of unspoken but shared norms, regulation, and values) to explicit (embodied in strategies, projects, and policies) (Matten and Moon, 2007; Matten and Moon, 2020). In the literature, this transformation is called "explicitisation" of CSR (Matten and Moon, 2020). This present thesis reflects the views of Lecuyer et al. (2016), who found UK companies to be primarily implicit, but turning to explicit. It also supports Carson et al. (2015) and Looser and Wehrmeyer (2015), whose research into European countries demonstrated an inclination towards "explicitisation of CSR". In fact, this implicit-to-explicit CSR transformation was often captured in the liberal market economy, where organisations were independent in making decisions (Blindheim, 2015).

The re-formulation of the UK University strategy reflected the shift from implicit to explicit CSR and clarified the University's values. Prior to strategy re-formulation, interviewed MMs noticed that there were some CSR-related values that were shared in the workplace, such as ethical conduct, excellent teaching and research, fairness and respect, and it was necessary at the manager level to explicitly state these values (Chapleo, 2011; O'Connell et al., 2011). As a result, by changing the form of CSR to explicit, CSR-pertinent values were clarified and were better communicated to stakeholders. This change was driven by 'organisational expressiveness' (Schultz et al., 2001) and the need for 're-legitimising' (Carson et al., 2015). The former means that the University strategically seeks to be distinctive through expressing positive social and environmental values to the public, which in turn helps attain a good image, reputation and competitiveness (Hagen, 2009). The latter factor (re-legitimization) was not reflected in the findings, as the University did not have need to repair its legitimacy.

The results also found that CSR contributed to University competitiveness with external rivalries. In the liberal market economy, the UK market-driven universities usually operate based on a business-like mind and model to foster competitiveness. In this scenario, past research maintained that corporates regarded CSR as a type of expressive strategy to explicitly project positive social and environmental values to the public, to build a good image (Carson et al., 2015). Also, according to Othman and Othman (2014), CSR helps a university to differentiate itself from competitors.

The second characteristic of the top-down and bottom-up CSR approach is co-creation. The re-formulation was all-inclusive, with all stakeholders being involved. Student opinions regarding sustainability in the University were heard by top management, so the PVC had an impression that students were enthusiastic to study sustainability and had high expectations of the University's operations. MMs also revealed staff engagement. Governance was structured as a top-down process but MMs felt there were also bottom-up participants. For instance, departments discussed strategy formulation with all members and results were presented to top management for a final decision. The strong internal stakeholder involvement identified in this study was in accordance with a great deal of the previous work in solving stakeholder issues (Frederick, 1994); stakeholder consideration in CSR decision making (Lécuyer et al., 2016); and in CSR implementation (Sitnikov et al., 2017). The results imply that the University and stakeholders interact closely regarding CSR development (Brennan, 2008). For example, the University exchanged ideas with key stakeholders (students, staff and alumni); in turn the CSR concept could be absorbed by stakeholders with a high degree of values congruence. It was also because consumer power in the UK HE market is high; thus, the institution had to consider stakeholder requirements (Garde et al., 2013).

The process of co-creation enables stakeholders to collectively develop values and meanings, to guide the development of branding strategies (Spry et al., 2020). Hence, the above-mentioned strategy reformulation process demonstrated co-creation between external and internal stakeholders. Based on the findings, departmental cultures differed greatly in terms of the priorities of the departmental leaders. For instance, some MMs felt they were more ambitious than others. Hence, the results of this thesis also broadly support those of Spry et al. (2020), who identified distinct identities and images for distinct faculties/departments. Furthermore, the results identified values co-creation of multi-level stakeholders (Meynhardt, 2009; Visser, 2011; Rantala and Karjaluoto, 2018).

The most common type of co-creation was student–university and staff–department. In surveys involving interviews and discussion platforms administered within the University, students communicate their concerns about sustainability. Addressing the CSR-related student concerns, the institution could articulate and share its CSR values to the key stakeholder groups (O'Connell et al., 2011). In addition, MMs highlighted staff co-creation with the department. It appeared that when staff felt the department had a CSR-supporting atmosphere, they developed a deeper understanding of the impacts of their work and were more willing to practice ethically (Bovill and Woolmer, 2019; Spry et al., 2020).

MMs also threw light on another two types of co-creation (see section 5.3.2.2): on the one hand, co-creation between departments and the academic-focused and operational-focused CSR expert teams. Operational departments mostly worked with only one of the expert teams. The academic-side expert team is more engaged with SFMMs, whereas the operational side expert team collaborated with OFMMs. On the other hand, the MMs discussed the co-creation between academic- and operational-side CSR specialist teams. According to data analysis, the two CSR expert teams were generally not working together with the same department. Furthermore, despite working toward the same goal, at times there were divergent opinions between the two teams, due to conflicting priorities of TMs and their dissimilar KPI settings. As little is known about the impact of CSR expert teams and the relationship between academics and operational CSR specialists, this finding brought unique knowledge to the literature and suggested a need for further research on its impact on CSR implementation.

The third feature is systematisation. This study argues that CSR in the UK University was conducted systematically. It means that the University has committed to CSR, being practical in implementation, and it looks for continuous improvement. To achieve this in a systematic way, CSR was integrated into three levels: mission and vision establishment (Vasilescu et al., 2010); strategic formulation; and academic and physical operational functions (Ralph and Stubbs, 2014; Larrán Jorge et al., 2019; Li et al., 2020a). The findings revealed that all interviewees agreed and understood their department's contribution to the CSR by supporting University strategy; and the process of co-creation enabled staff to better contribute to integrating CSR into academic and physical operations. These results corroborate the findings of previous studies regarding integrating SDGs in HE (Weenen, 2000; Tilbury, 2004) and the application of CSR 2.0 into HE (Visser, 2011; Sitnikov et al., 2017).

The findings showed that MMs felt the University was not only making promises, but was also being pragmatic in fulfilling its CSR commitment, because: a) some personal values motivate CSR (Schwartz, 2006); b) universities in general had the mission to voluntarily make a social impact (Brennan, 2008); and c) the University attached high importance to improving social mobility, due to its citizenship ethos and corporate entity (Nagy and Robb, 2008).

Continuous improvement, in this scenario, meant that these managers felt that the University was ambitious and would never stop being innovative. Individually, it meant personal ambition, taking risks and never being stuck in a rut. Hence, it uncovered two conflicting attitudes: of ambition and of indifference. Thus, the ambitious viewpoint associated considerably with CSR implementation in the UK case study. Previous studies have only considered continuous improvement in commercial organisations, but this thesis has highlighted its influence on CSR implementation in HE (Park and Brorson, 2005; Brown, Jong, and Levy, 2009; Bos and Brouwers, 2010; Lin, 2012).

8.2.3.3 Values-based Leadership

The present study highlights the existence of thought leadership, ethical leadership and authentic leadership. According to the literature, these leadership styles belong to VBL theory (Avolio and Gardener, 2005; Cooper et al., 2005; Copeland, 2014). On this account, the UK results identified that VBL is prevalent among University TM and MMs. Managers using VBL theory led people by establishing shared values, in order to motivate staff to work toward the same vision (Bass and Avolio, 1994). The findings in this study reveal that MMs perceived VBL from a top level and, in turn, demonstrated leadership to their teams (Mulki, Jaramillo and Locander, 2006; Nguyen, Le, and Trinh, 2019). As a result, VBL leaders at top and middle management levels have had a profound impact in transforming a polytechnic university into a sustainable sector leader over the past two decades (Hacket and Wang, 2012; Karakas and Sarigollu, 2012; Nicolae and Nocolae, 2013). Although a few OFMMs felt their divisions naturally had low CSR compatibility, they expressed the necessity for them to help deliver the values, norms and goals of sustainability through leadership. Therefore, it was observed that internal value communication (King and Grace, 2007; Baker et al., 2014) through VBL was more implicit, but crucial for sustainability transformation. In light of the leadership's significant role in influencing others (Copeland, 2014) and the present study identifying an issue of lack of internal CSR communications (section 5.5.3.2), this thesis has argued that articulating values internally and aligning employee values through VBL might facilitate transformational changes regarding CSR. Also, the leadership's impact on CSR implementation is directly correlated with managerial discretion (Iqbal, Ahmad, and Li, 2021); it follows logically that the next section discusses managerial discretion of VBL.

8.2.3.4 High managerial discretion

It was discovered that the VBL (Copeland, 2014) at top level granted MMs considerable authority and freedom in departmental decision-making regarding CSR (Finkelstein and Hambrick, 1996; Zhang and Xu, 2008; Iqbal, Ahmad, and Li, 2021). MMs in the UK context perceive a high degree of discretion which they felt permitted them to empower their followers to do the right thing (Espedal, 2015). Furthermore, the study affirms the findings of Rose-Ackerman (1975), McGuine et al. (1988), Wood (1991) and Cremer et al. (2011), all of whom assert that managerial discretion enhances CSR. By exercising discretion, managers can help organisations achieve social goals and create value for stakeholders (Bowen, 2007).

Li et al. (2020a) highlight that universities generally need to worry less about whether their activities make economic sense in the short term. Furthermore, university management teams tend to be naturally more aware of CSR issues and more likely to respond to these in their strategy-making. This was explained by Zhang and Xu (2008), who stated that western universities are committed to fulfilling social needs and, in return, earn autonomy and financial support from society. Therefore, western universities have a significant autonomy which empowers their MMs. However, the economic system affects the UK MMs' discretion to some degree.

Influenced by the liberal market economy, the UK findings demonstrate that profit-making is not the ultimate goal, but a necessity (see section 5.5.3.2). Although the University obtained income from the council, donations and tuition fees (Dolton and Ma, 2003; Tarbert et al., 2008), OFMMs mentioned that a non-profit UK university still needed to balance profit and loss in CSR implementation, because the University had to survive prior to making CSR investments. In this case, profit is not mandatory but necessary to be able to re-invest in stakeholder primary social needs (Kouatli, 2019). Also, economic benefits could be achieved from cost-saving CSR implementation because "generating social value is the shortest way to gain economic effectiveness" (Karwowska, 2019, p.2). Therefore, the findings suggest that the national economic system affected MMs' consideration of finance. In addition to the economic system, MMs' discretion was also affected by the organisational culture(s); this will be discussed in the next section.

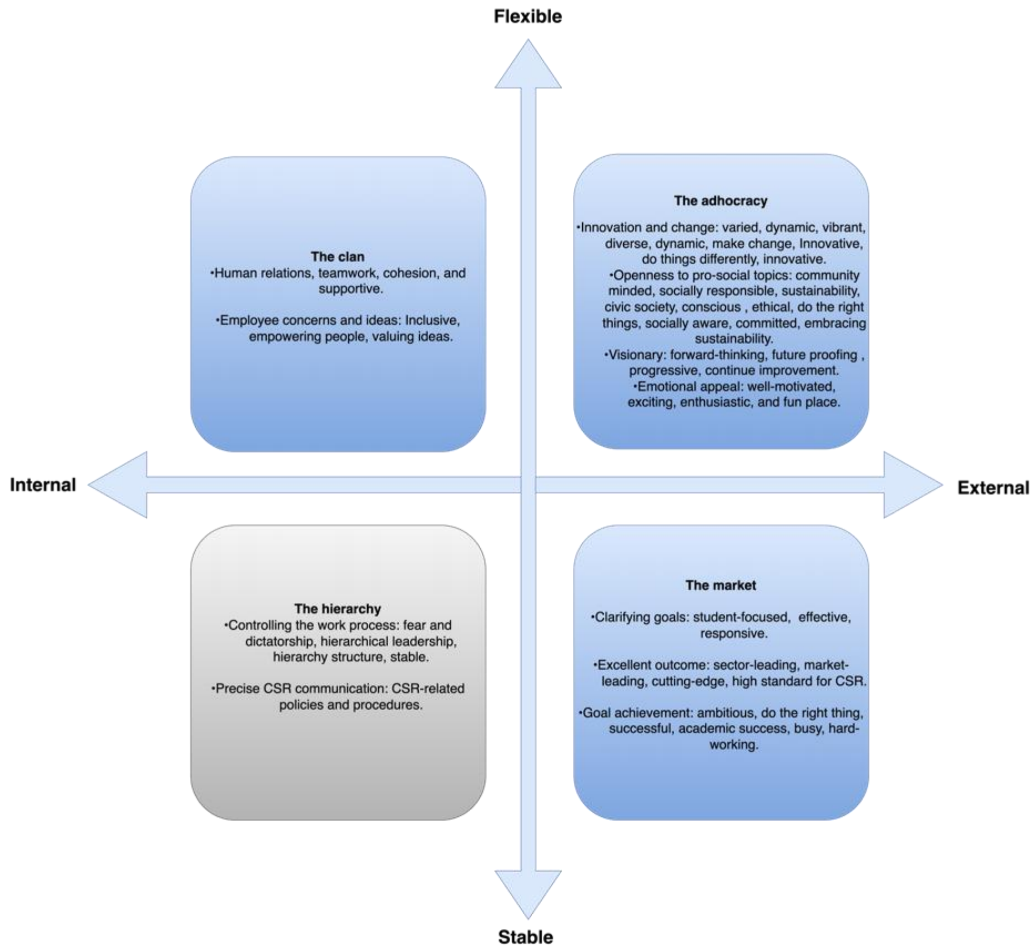
8.2.3.5 Clan, adhocracy, and market organisational cultures

Based on the Competing Values Framework (CVF), (Quinn and Rohrbaugh, 1981), MMs perceived organisational cultures (identified in Section 5.3.2.3) could be fit into the clan, adhocracy, market and hierarchy. Figure 8.4 demonstrates the keywords of each culture. However, the results showed that clan, adhocracy and market cultures were more capable of predicting CSR effectiveness than the hierarchy culture.

The first culture is the "clan", which emphasises positive human relations, including TM-MMs' relationship. Accordingly, managers felt they were trusted and empowered by line managers in providing ideas regarding CSR. Secondly, in the "adhocracy" culture, Values-Based Leadership was vital among TMs who were CSR-concerned, innovative and 'open to changes' in CSR implementation. The third is "market" culture, where the University enhanced its operational efficiency through CSR initiatives and showed that it is ambitious to be the leader in the sustainability domain. Also, people at the university were encouraged to include CSR in their appraisals, so their CSR achievement could be viewed as a success. In this culture, people were stimulated and motivated to achieve sustainability objectives. The fourth culture is "hierarchy", which is mentioned by a few MMs who said they were struggling to achieve the CSR-related objectives. However, it is not a dominant culture as there was insufficient evidence to predict its impact on effectiveness.

Consequently, this thesis argues that UK managers perceive clan, adhocracy and market cultures as dominant (Deshpandé and Farley, 2004; Kwan and Walker, 2004). In other words, the institution showed an overall flexible and spontaneous focus with modest internal control. It is therefore believed that MMs' in this organisational culture have a high level of discretion. It is also believed that the three dominant organisational cultures reflect essential values that are shared by the VBL (Fernandez and Hogan, 2002; Mulki, Jaramillo, and Locander, 2006; Nguyen, Le, and Trinh, 2019).

Figure 8.5 UK organisational culture structure derived from Quinn and Kimberly (1984)



8.2.3.6 CSR compatibility within departments

It was shown in sections 5.5.3.3.2 and 5.5.3.3.3 that CSR was a University-wide priority, and that most MMs emphasised and practised CSR at work and in their personal lives. However, due to the varying levels of CSR compatibility among departments, SFMMs and OFMMs had different levels of person-organisation (P-O) fit. The findings established that student-focused departments would support CSR, since their work naturally had positive social impacts. Thus, these departments have a high CSR compatibility and MMs perceived high P-O fit. Additionally, some OFMMs, working in CSR-compatible operational departments, self-assessed a high level of personality-job compatibility which was attributed to the match between MMs' CSR needs and their departmental job requirements (Kristof, 1996; Hoffman and Woehr, 2006; Boon and Biron, 2016; Guo, Wang, and Wang, 2019; Lee and Kim, 2020). This P-O fit increased MMs' job satisfaction (Kristof-Brown et al., 2005; Jin and Hahm, 2019) and effective commitment (Greguras and Diefendorff, 2009; Peng and Mao, 2014; Chhabra, 2015; Indriyani, Ramawati, and

Theacini, 2018). Despite this, there were instances where OFMMs, with high expectations of CSR practices, discovered that CSR was less relevant to their work position, or they observed misconduct on the part of other departments. It was observed that although this person-job misfit was highlighted by very few MMs, it was clearly a point of frustration for them. This finding was also consistent with previous studies (Babakus, Yavas and Ashill, 2011; Humphrey, Ashforth and Diefendorff, 2015; Vatansever and Karamaraş, 2017), who all argued that a low P-O fit could cause staff to be more stressed, which in turn harmed their personal well-being.

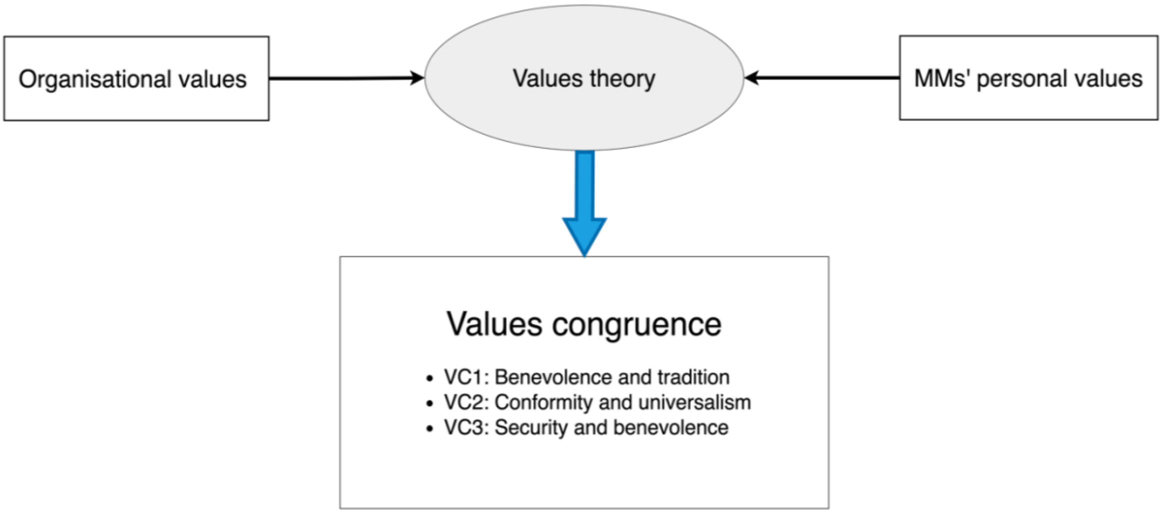
An interesting finding was that an MM with CSR-supporting VBL was able to improve the CSR importance in those departments which originally had a low CSR compatibility. This was attributed to the MMs' self-motivation and strategic support. There was insufficient data to generalise this argument, but this could be a point for future studies.

When it came to OFMMs and SFMMs, the former struggled more with CSR implementation, due to a lack of dedicated resources. This could be because CSR is more positively associated with SFMMs' departmental job roles and their associated KPIs, hence, they encountered hardly any obstacles. Additionally, and even though the OFMMs had discretion over allocating resources, they had to make trade-offs between CSR engagement and those functional-essential activities that kept the department running. OFMMs clearly demonstrated they could do more with more resources for CSR activities, as long as this supported the University strategy and that there was a fit with their functional roles. Compared to SFMMs, OFMMs generally had more concerns around expenditure. McGuire et al. (1988) and Windsor (2006) partially explained this finding by emphasising that a manager had to balance CSR investment with profit-making. For example, if there were insufficient funds, they had to reduce the input into CSR activities (Bowen, 2007).

8.3 China

8.3.1 Interpretation on values congruence

Figure 8.6 Key findings from Interpretation on values congruence



In line with the literature review, the researcher found that it was imperative to view values from a multiple perspective and classify them by the entities that hold them (Argandoña, 2003a; Ofori and Sokro, 2010). Hence, this study adopted the Schwartz values system to identify two groups of values, the individual and the organisational. It was believed that a values system could explain a person's behaviour in a given situation based on concrete motivations (Rokeach, 1979; Bansal, 2003). Additionally, a cognitively-structured values system functioned as a standard for guiding behaviour in an organisation, whether consciously or unconsciously. The Schwartz values theory was examined mostly in western culture. Steinmetz et al. (2012) found it was not appropriate to a Chinese context. Nevertheless, this study is a response to the call of Heim et al. (2018) for an application of the Schwartz values system to East Asian cultures.

The University's values regarding CSR were, 'benevolence', 'universalism', 'self-direction', 'stimulation', 'tradition', 'conformity', 'security', 'achievement' and 'power'. A surprising finding was that MMs' CSR implementation was strongly influenced by their 'benevolence', 'universalism', 'tradition', 'conformity', and 'security' values, while 'hedonism', 'stimulation', 'achievement', and 'power' had only a weak impact; 'self-direction' was considered a relatively weak value. MMs–university values congruence prioritised the five values of 'universalism', 'tradition', 'conformity', 'security' (England 1967; Argyris and Schon 1997), and 'benevolence' (Bardi and Schwartz, 2003), that had a strong influence on CSR behaviours. This finding corroborates the comments of Schwartz (1992) and Springer (1928), both of whom suggested that individuals had a priority when considering universal human values. For instance, the relevant importance that Chinese MMs attribute to the above-mentioned five prioritised Schwartz values affects their CSR behaviours. These prioritised values are considered to be relevant to what an individual desires to accomplish (Rohan, 2000), such as ‘benevolence’, ‘universalism’, and ‘tradition’ in China, often leading to moral and ethical behaviour (Hart, 1962). Despite this, values priority was also relevant to things that an individual “ought to do” for survival (Schwartz and Bilsky, 1987), so that ‘conformity’, and ‘security’ may be thought essential to accomplish a group project. On that account, the identified Chinese MMs’ values priorities reflected both their desire and accountability to satisfy more than survival demands (Rohan, 2000).

Schwarz (1992) suggested that ‘benevolence’, ‘universalism’, and ‘conformity’ are universal values, and this aligns with the findings that these values have strong impact on MMs’ CSR implementation. However, Chinese MMs’ descriptions of ‘tradition’ and ‘security’ were slightly different to those of Schwartz (1992). The ‘tradition’ value emphasised pragmatism, patriotism and collectivism, so this value motivated MMs to act altruistically in the nation's and the group's interests. For instance, several MMs mentioned how they sacrificed their own benefits to support the University administration helping people during the Covid pandemic. The ‘security’ value showed a robust ideological security tendency, which was not highlighted in Schwartz’s original description of values (Appendix 1).

In terms of those values that appeared to be weak, it was observed that ‘achievement’ is a shared value, although it is primarily related to academic achievement. Other non-academic achievements, such as community engagement, were overlooked. MMs explained that there were metrics only for teaching and research, but no formal evaluation for social performance. Secondly, the documents showed strong ‘power’ value in the CPCs, as well as a low motivation between the University and MMs to pursue power. So, although there was a low ‘power’ value shared between the University and MMs, it was not a driver of CSR. Thirdly, the findings illustrated that ‘self-direction’ was the most controversial value, because it was prioritised by the University and MMs, but was not perceived by MMs as an influential driver of CSR. This study argues that the conflict over the prioritisation of ‘self-direction’ was the result of a contrast between western ‘self-direction’ values and traditional Confucian values; the impact of western values on Chinese values was also discussed by Heim et al. (2017a), resulting from China's rapid economic development (Heim et al., 2018; Fischer, 2013). Government and University documents highlighted getting faculty members to take initiative to improve student innovation capability and enhance innovative research. Therefore, both the University and managers spoke highly of the importance of being self-directed for academic success (Heim et al., 2017a). However, the study found that the ‘self-direction’ value was not significant in incentivizing non-academic CSR activities for actual implementation (Rohan, 2000). It was suggested that the Government needs to exert considerable effort in the long run since the University (Wu, 2012; Chen and Ke, 2014; Tang, Lu, and Hallinger, 2014; Mai et al., 2020) and its managers (Bond and Hwang, 1986; Redding, 1993; Ren and Li, 2013) lacked the necessary autonomy to make the most of CSR activities. This was consistent with the findings of Schwartz (2009), who argued that multiple factors (managerial discretion in this case) influenced everyone’s values orientation by measuring a value's attainability against the inherent trade-offs it entailed. It was therefore noted that, without discretion, MMs could not be self-governing in non-academic CSR aspects.

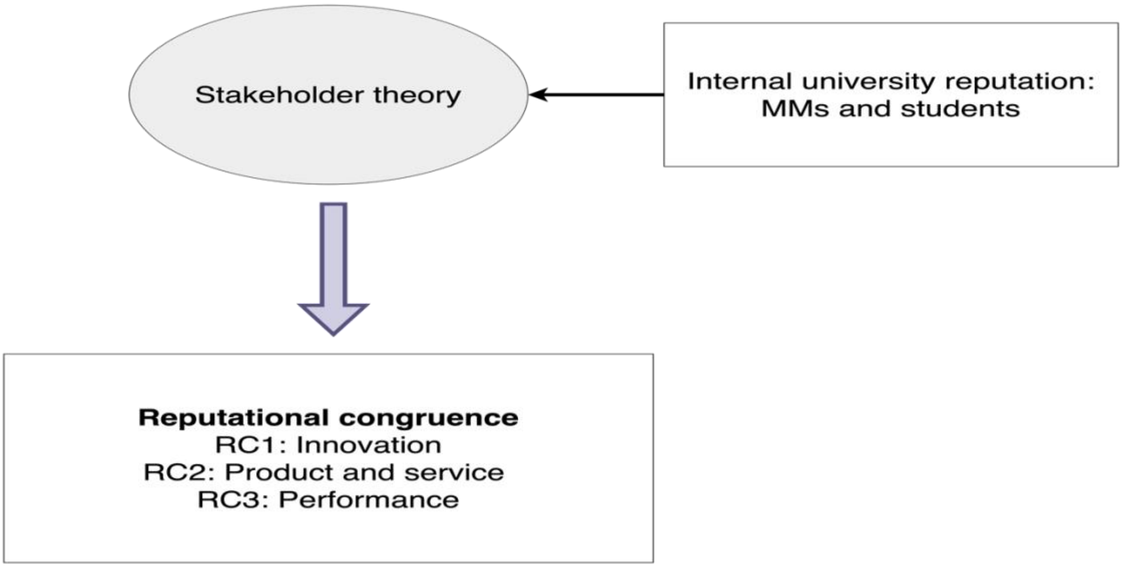
Furthermore, Schwartz's (2007) empirical research discovered that 'benevolence', 'universalism', 'conformity', 'tradition', and 'security' were commonly seen as moral values – and moral values can lead to CSR initiatives (Halter and Arrud, 2009). To illustrate: in the literature, 'benevolence' (Hemingway and Maclagan, 2004) and 'universalism' (Stankevičiūtė and Wereda, 2020) were considered the cause of citizenship behaviour; however, 'power' and 'achievement' (self-enhancement) values were manifested as influencing students' CSR behaviour. This study's results align with Wang and Juslin (2011), who claim that 'benevolence' and 'universalism' (self-transcendence) are uppermost for all Chinese interviewees, in comparison with 'power' and 'achievement' values. Further, this study found 'tradition', 'security' and 'conformity' (conservation) were stronger than 'self-direction', 'stimulation' and 'hedonism' (openness to change) in China, corroborating the views of Heim et al. (2017a). Overall, this research reveals that, in the Chinese case, self-transcendence and conservation values strongly affect CSR, more than openness to change and self-enhancement values. In addition, it partially supports Schwartz (2007), who found that, on a hierarchy of values, 'universalism' and 'self-direction' were at the top. A possible explanation for the weak effect of 'hedonism', 'stimulation' and 'achievement' could be that managers realise these values are less attainable in the current rigidly-structured circumstances of life; hence they would go with government-prioritised values, such as conservation-motivated values, which are more readily achievable (Schwartz and Bardi 1997; Hitline and Piliavin 2004). 'Hedonism' was neither highlighted in University documents, nor in MMs' dialogues. One possible reason is that the 'hedonism' value is inconsistent with the classical virtues of China and the indigenous values of being thrifty (Faure and Fang, 2008; Thompson 2011). In particular, public institutions, such as universities, place a greater emphasis on maintaining social stability than on maximising profits (Hu et al. 2013).

In line with Bardi and Schwartz (2003), Schwartz (1992; 2006), and Van Herk et al. (2018), three combinations of values identified in this thesis were important drivers of CSR actions. The first combination was 'benevolence' and 'tradition'. 'Benevolence' is one of the influential Chinese traditional values and sits at the core of Confucianism (Yan, 2018). Furthermore, 'benevolence' is strongly connected to state and philanthropic activities. It is embodied in University policy, as evidenced by a relatively lower affordable catering price for students. The University also acts on behalf of the Government in keeping society stable by, for instance, maintaining a secure livelihood for retired staff (Wang 2005). Together, the two values of this combination represent doing good and caring for students, staff and society. The second combination was 'conformity' and 'universalism', which is associated with staff following University policies and rules in keeping with the University charter, which regulates stakeholders' rights and accountabilities. This combination demonstrates that mandatory rules ensure the survival and welfare of workers, such as their social justice and equality. The third combination was 'security' and 'benevolence'.

It focuses on campus security and student safety. Out of altruism and kindness, employees work extra hours to provide better security services and ensure people's safety. For instance, teachers provide off-duty assistance in the event of a student safety issue.

8.3.2 Interpretation on reputational congruence

Figure 8.7 Key findings from Interpretation on reputation congruence



Chinese quantitative data regarding the RepTrak scale were drawn only from students. Students rated the majority of reputational dimensions around 4.6, apart from perceived performance, which was slightly lower than other dimensions; the differences were negligible. Hence, the results show that none of the dimensions is considered by students as more important in predicting overall reputation: students rated them all as equally important. This thesis assumed that student responses on the RepTrak dimensions were similar, primarily perhaps because Chinese survey respondents viewed the scale as unidimensional (Helm 2007; Verčič et al., 2016), rather than having seven dimensions (Fombrun et al. 2015). However, the results did not indicate to what extent they were associated with CSR. The MMs' reputational analysis results were therefore used to interpret the meaning of the survey scores and investigate the reputational congruence between MMs and students.

This thesis argues that reputation congruence occurs with the product & service, performance (academic), and innovation dimensions, because they were perceptible and most noticeable to students as part of academic CSR activities. However, the academic activities have to be in line with the government's national development plan and under government navigation (Wu 2012); hence, the University can hardly act beyond the requirement, for instance by incorporating sustainability into its teaching materials. In addition to this, the findings imply that leadership and governance positively influence CSR, but CSR was not the determinant of the two reputational factors; hence it suggests that leadership and governance are not reputation congruence elements. As for MMs' perception of reputation, this study found that social performance, workplace and citizenship had little relevance to CR. The findings also revealed that CSR had little impact on citizenship and workplace dimensions. On the one hand, results showed that citizenship was viewed as environmentally-protective and philanthropic. According to MMs, environmental performance is not one of the indicators of formal University evaluations. Further, even though philanthropy was generally regarded as something for which Chinese universities could be held accountable, it was not relevant to university evaluations. On the other hand, MMs mentioned that regulations protected the rights of employees at work. They did not elaborate on this topic but mentioned this was not part of the formal staff assessment. This implies that workplace, in this context, is not a significant measurement for CR.

8.3.3 Interpretation of implementation analysis

Figure 8.8 Key findings from Chinese MMs' interpretation of CSR implementation analysis

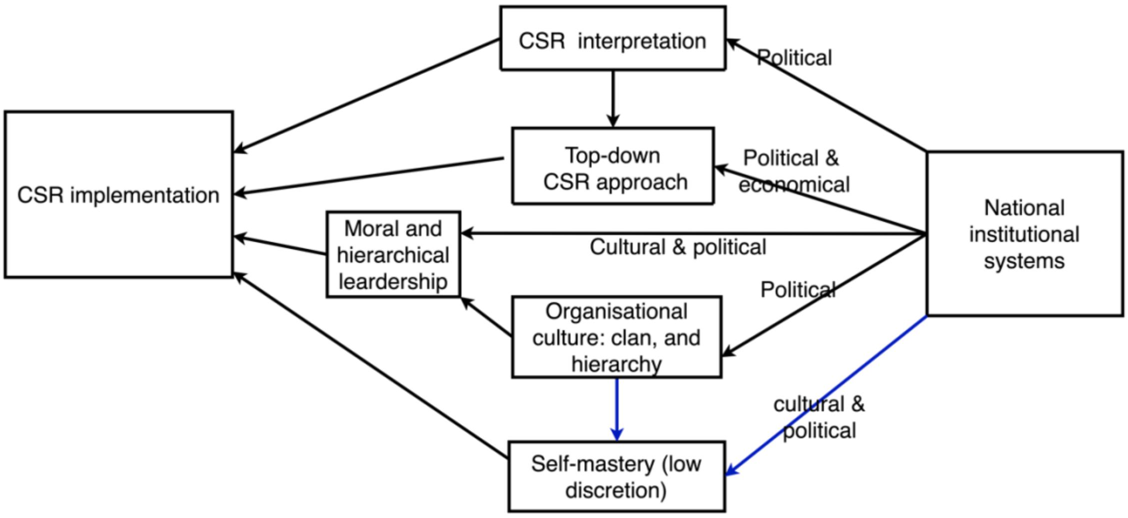


Figure 8.8 shows how Chinese MMs perceive the key influencing factors of CSR implementation. There are five internal influencing factors (shown in the middle) and one external (on the right) of CSR implementation. The internal factors are CSR interpretation, Top-down CSR approach, Moral and hierarchical leadership, Self-mastery (low discretion), and Clan and hierarchical organisational cultures. Politics, culture, and economics are external factors that directly affect internal ones. The black arrows indicate positive relationships between these concepts, while the blue arrows indicate negative effects.

8.3.3.1 CSR interpretation

The study found that Chinese MMs used the term 'USR' contextually by emphasizing the University's role as a public institution, rather than a profit-making corporation (Bai, 2013). Hence, though this thesis uses the term 'CSR' in discussing the Chinese results, it should not be associated with a corporation. Still, the definition of CSR in a Chinese polytechnic university was unclear and needs to be clarified (Gui, 2000; Bai, 2013). Chinese interviewees associated CSR with four University functions, including teaching, research, cultural inheritance and innovation, and social services (Yu and Zhang, 2011; Bai, 2013; Zhang, 2013), which were communicated through government documents for HE and were mandatory tasks guaranteed by law (Yu and Zhang, 2011). These four University functions represent educational, ethical and research responsibilities in accordance with Latif's (2018) model; this thesis maintains that the three responsibilities were the primary focus of CSR and were linked to academic activities. This claim is in support of Bok (1982a) and Wang (2005), both of whom divided CSR into "academic" and "non-academic".

The results of the functions highlighted above show a focus on education rather than operational efficiency; and, to avoid any misunderstandings, operational responsibility is replaced with educational responsibility when analysing the data from China. Three aspects emerge from educational responsibility: a) the role of developing innovative, competent and loyal talent for the furtherance of scientific technology; b) the role of inheriting and innovating a fine traditional culture which is Confucianist (Wang and Juslin, 2012; Yuan et al., 2022); and c) the role of cultivating students with a firm and appropriate political position. In addition, the University and MMs emphasised that ethical responsibility was more related to ethical and moral *education*, rather than ethical *operation*. The responsibility for research was to improve quality and satisfy social demands through enhancing research-industry collaboration and student technology entrepreneurship. The primary aim of this research responsibility was to contribute to local economic development with outcomes produced from new scientific knowledge.

As well as the primary focus of CSR, secondary foci included legal, environmental, community engagement and state and philanthropic. First, it has been demonstrated that the University has a legal duty to obey the law. That is, the institution is governed by law, and students are instructed to follow the law. Second, although environment preservation was a part of the legal requirements from the government, MMs viewed it as a less significant part of CSR. Third, when talking about CSR, some MMs gave examples of student volunteering that indicated a responsibility for community engagement. This interpretation of community engagement responsibility broadly confirms the definition of Latif (2018), but it emphasises that the pivotal purpose of volunteering activities is to contribute to the overall success of the country. Fourth, the state and philanthropic responsibility was a novel addition to this study, as well as to the literature. Interviewees frequently mentioned that the University has an 'infinite' compulsory responsibility. For instance, it is responsible for social security and welfare, internalisation and administrative-oriented logistic service (Yu and Zhang, 2011), to help the country maintain its stability and reduce any negative social issues. However, several researchers (Yu and Zhang, 2011; Kang, 2012a; Bai, 2013) challenged the idea of Chinese universities' 'infinite responsibility' for the country. They argue that universities are taking on too many social responsibilities and that they should return to their core functions and serve society with knowledge only. This would prevent universities from becoming too political or too dependent on business. Another argument (Kang, 2012b) was that government and business should give the university autonomy, academic freedom and motivation. In return, the university should keep updating its contribution to key stakeholders. These arguments are consistent with the findings, which highlight that Chinese universities are struggling with 'infinite responsibilities', as they are expected to assume a wider range of responsibilities for the public – one that exceeds their capabilities (Yu and Zhang, 2011). Also, these arguments highlight the necessity for universities to find their particular boundaries of state and philanthropic responsibility.

Overall, this study highlights the clear academic aims of educational, ethical and research responsibilities and discusses the negative impact of the 'infinite responsibility' idea in terms of the secondary focus of CSR, including legal, state and philanthropic, environmental and community engagement responsibilities. It is argued that putting efforts into unbounded, purposeless and unquantifiable activities simply with an aim of doing it 'for the country' does not contribute to a university's competitiveness or reputation in the rankings. Additionally, the issue of 'infinite responsibility' is nationwide and rooted in Chinese institutions, hence it could not be mitigated unless it is tackled by appropriate leadership in the future. As a result, this thesis suggests that Chinese central authorities should collaborate with academics, recognising that there should be limits placed on state and philanthropic responsibility. Overall, this section discusses MMs' understanding of CSR and to what extent it is determined by the Government. In the next section, this thesis discusses the University's approach, which was also influenced by Government priorities.

8.3.3.2 The top-down CSR approach

CSR implementation followed a top-down approach with the highest level of Government intervention affecting the way the University conducts educational reform. This approach has led to several distinctive features: implicit and explicit, strategic and socialistic.

a) Implicit and explicit

The findings from China suggest that, overall, the University shows an implicit form of CSR (Matten and Moon, 2008; Moon and Shen, 2010), excluding some cases where an explicit form of CSR was expressed (Matten and Moon, 2007). On the one hand, some CSR dimensions (community engagement, as well as state and philanthropic) were implicit, because people in the Chinese educational and political environment share a basic set of values, norms and regulations, and incorporate these into organisational practice (Hiss 2009). On the other hand, the approach was explicit, for three reasons: first, all managers had a unified understanding of CSR from the communicated policies and practices, such as the *14th Five-Year (2021-2025) Plan for Economic and Social Development*. Second, the University intended to respond to governmental policies and create its strategy in support of the national plan. Third, in the policies, there were codified norms and regulations for key University functions, which were referred to by interviewees as CSR. These three aspects confirmed the results of Matten and Moon (2008) and Kim, Amaeshi, Harris and Suh (2013), who analysed explicit and implicit forms of CSR from language, intent and codification dimensions. Affected by the transitional economy (Peng, 1997; Peng and Luo, 2000; Mattan and Moon, 2008), Chinese government officials imposed CSR-related policies on the University, expecting to carry its staff with them (Park and Luo, 2001; Miller, 2005). Although the regulations and guidelines were not compulsory (Steurer, 2010; Situ, Tilt and Seet, 2018), DiMaggio and Powell (1983) assumed that organisations perceived these CSR policies as mandatory. Thus, the documentation analysis results indicate that the University intends to comply with policies by explicitly reporting their actions in some areas, such as environmental responsibility. But its MMs may not have the motivation to practise this, because these areas were not recognized by MMs as vital components of the University's social responsibility (Kujala, 2010). Overall, the above discussion demonstrates the co-existence of both explicit and implicit CSR in this particular university (Hiss, 2009; Blindheim, 2015; Lécuyer, 2016; Matten and Moon, 2020). This is in line with Situ, Tilt and Seet (2020), who argue that these explicit/implicit frameworks are applicable to traditional, government-dominated states, such as China. The next paragraph explains the relationships between CSR dimensions and the explicit and implicit forms of CSR.

This thesis suggests that the three primary-focused CSR aspects (educational, ethical, and research), as well as two of the secondary-focused CSR aspects (legal and environmental) are explicit. For instance, driven by government requirements (Matten and Moon, 2008), the University has clearly reported to the public its actions and policies on responsibility for academic development (Watson et al., 2001; Herrera, 2009; Glass and Fitzgerald, 2010). Additionally, this thesis proposes that the remaining two secondary-focused CSR aspects (state and philanthropic and community engagement) are implicit. The social role of universities in fostering socioeconomic regional development was the driving force behind these two aspects of CSR (Brennan, 2008). As a result, these CSR dimensions are not compulsory, but have become ingrained into people's beliefs to the extent that they direct their daily work habits (Kujala, 2010).

b) Strategic

This study identified that university planning was updated according to the focus of each Five-Year Plan for the Economic and Social Development of China. Currently, the University's plan was developed in line with the national 14th Five-Year Plan, hence the university and faculty plan paid particular attention to party-building, faculty team building, discipline management and resource allocation. Data from the documentation shows that, in planning, the University established several objectives, providing specific tasks, specifying implementing departments and the heads of those departments associated with each objective (Wu, 2012). As a result, both academic and non-academic departments knew to what extent they could contribute to which part of the strategic plan. Therefore, this thesis contends that the Chinese university adopted a strategic approach for its CSR implementation (Porter and Kramer, 2006).

Results show that the academic CSR activities required by the Government are addressing the most important social issues that could be tackled through education, from facilitating innovative entrepreneurship to commercialising research outputs (Kang, 2012a). In contrast, analysis of documented results indicates that some of the non-academic CSR goals are strategically addressed in particular time periods. As an example, the University's Thirteenth Five-Year Plan included improving the green landscape, but this goal was not listed in the next Five-Year Plan. In this instance, since it was assumed that the topic had already been tackled in the last Five-Year Plan, it was not a continuing focus for the University's development plan. The findings in section 6.3.2 indicate that non-academic CSR aspects were not directly guided by specific national or university plans, and, as such, were conducted implicitly, depending on the University's discretion. Overall, the academic CSR aspects (education, research and ethical) and the non-academic aspects (environmental and legal) were strategic and explicit. Conversely, the non-academic CSR aspects, such as philanthropy and community engagement, were voluntary and implicit. The Chinese case is therefore a mixture of strategic and voluntary – implicit and explicit – CSR (Liu, 1999; Guo, 2003).

c) Socialistic

This study found the Chinese University's CSR implementation had a strong socialistic tendency. It highlighted the one Chinese philosophy - practical use - which was guided by Marxism (Yan, 2018). It also reflected the ongoing and exploratory educational reform (Wu, 2013), and the ideological shaping focused on values education (Lee and Ho, 2005).

First, MMs highlighted that they admire the University's historically-inherited practical culture and "can-do" attitude, which is demonstrated in the University mission and vision statement. It was found that CSR implementation was driven to a great extent by its practical value (Li, 2020); as an example, the voluntary activities that were used to make radical changes to help citizens living in poverty get better on their own. Science and technology outcomes that could be useful for local industry – rather than theoretical outcomes – were the focus of the research. Primary-focused academic CSR activities were seen as offering practical use, but some non-academic CSR aspects – such as environmental or legal – were not associated with practical use.

Second, since the introduction of the *Reform and Opening-up Strategy* in 1978, the Chinese HE sector has been improving in tandem with the ongoing reform process (Kang, 2012b), especially in the academic area, as CSR aspects represent an urgent need for developing creative labour for the nation and for societal development (Kang, 2012a). Further, it was difficult for Chinese universities to predict what would happen in the new stage of reform, so they tended to test ideas on a small scale (pilot reforms) and be ready for contingencies (Wu, 2013). On that account, the CSR approach of this study is exploratory in nature.

Lastly, socialistic features can be seen from their ideological construction (Lu, 2017). One of the important findings was the government-directed socialist core values for education (Lee and Ho, 2005). Socialist core values were integrated into teaching activities and events or into festivals held by the committee for communist youth league events; hence these values were explicit to everyone. Interviewees believed that imparting socialist values to students could help them to tell right from wrong in a diversified cultural environment. The ideological and political education class, along with cultural and moral education, were means to shape students' socialistic ideology (Li and Guan, 2020). The following paragraphs will discuss how moral education strengthens the ideological construction.

This research found that moral education was grounded in the Chinese traditional virtue of culture (Murphy and Wang, 2006; Gu, 2017; Wang 2019). In ancient times, virtue was described as being 'a good person' (Athanassoulis, 2004), with admirable traits and caring for others (Baier, 1985). It was thus similar to the present-day interpretation. In addition to the original meanings, present-day moral education has a political purpose, and includes communist ideology, politics, law, morality and mental health (Maosen, 1990). The aim of moral education is to develop moral citizens with collective values, a spirit of dedication, the right worldview, patriotic and competent in contributing to the socialist society (Maosen, 1990). In addition, this study found that there was great significance to the School of Marxism in disseminating new knowledge about the application of Marxism–Leninism–Maoism. Interviewees did not, however, mention how it affected values education. Therefore, the result was insufficient to support the original expectations that the School of Marxism could help other faculties to embrace socialistic values (Li and Guan, 2020).

In brief, section 8.1.3 discusses the top-down CSR approach which has three characteristics: socialistic, strategic, implicit and explicit. It illustrates that this approach is heavily influenced by the political and economic conditions of the country. In particular, China's transitional economy has resulted in Chinese universities adopting both implicit and explicit forms of CSR. Moreover, China's single-party political system determines that the Chinese university should construct its strategies according to the national development plan. The national institutional systems also influence Chinese MMs' discretion and organisational cultures; these relationships will be discussed in the next section.

8.3.3.3 Clan and hierarchy organisational cultures

This thesis found that MMs' values and University values were all in line with government-promoted socialist core values, due to the single party-political system (Li and Guan, 2020). In such a system, the government provides guidelines for ideological unity which require staff and students to be more aware of and adhere to socialistic values (Zhu, 2006), which eventually will improve the legitimacy of the CPC (Li and Guan, 2020; Li and Hu, 2021). Hence, managers' self-evaluated values congruence was high. Meanwhile, this thesis finds that these socialistic values are acknowledged in the clan and hierarchy culture (Quinn and Rohrbaugh, 1981). There is a widespread clannish organisational culture in universities (Smart and Hamm, 1993; Smart and St. John, 1996; Berrio, 2003; Kwan and Walker, 2004; Rus et al., 2017), but this research found that hierarchical organisational culture is also effective in communicating key values (Deshpandé and Farley, 2004).

8.3.3.4 Moral and hierarchical leadership

Morals and ethics are considered to be core values of Chinese traditional culture, and they directly affect moral leadership in HE (Wang, 2019). Managers with moral leadership are aware that they have to be a positive example for followers, in terms of altruistic and ethical behaviour (Copeland, 2014). This research confirms that such moral leadership fits well with the identified clan organisational culture in the Chinese case (Denison and Spreitzer, 1991; Zoghbi-Manrique-de-Lara and Viera-Armas, 2017). In addition, due to the political institutional system, the University president acts under the leadership of the University Communist Party Committee, so the organisation possesses a strong hierarchical culture. Accordingly, this research finds that hierarchical leadership is prevalent in this culture, where MMs intend to tell people what to do.

8.3.3.5 Self-mastery (low discretion)

MMs' discretion in China (Bond and Hwang, 1986; Wong, 2009; Li and Tang, 2010; Redding, 2013) was relatively low because of institutional factors, such as political dominance (Dong and Gou, 2010) and the collectivism culture (Bond and Hwang, 1986; Redding, 2013). Some parts of the University's operations were under government control, others were effectively directed by government, and others still were self-sufficient in determining how to achieve their goals (Yang et al., 2007; Li, 2020; Mai et al., 2020). Consequently, the findings reveal an overall low level of managerial discretion. Ren and Li (2013, p.518) argue that Chinese institutions possess "self-mastery", rather than "autonomy", due to their historical political function (Hayibor et al., 2011). Although SFMMs and OFMMs undertake their work with a low degree of discretion, faculty SFMMs have a relatively higher level of freedom than OFMMs in terms of resource allocation, academic incentives and teaching administration (Wu, 2012). An explanation could be that these SFMMs' functional roles were originally linked to academic CSR aspects, and that they were flexible in the de-centralised governance structure. In contrast, OFMMs were given little attention, potentially because their functional roles were not directly linked to academic outcomes. Also, in a hierarchical environment, with rigid standards, OFMMs rarely thought about improvising at work to fulfil the secondary-focused CSR aspects.

8.4 UK vs China

This stage synthesises the results of section 8.2 (the UK case) and 8.3 (China case) and then compares them. It is structured according to four topics: perspectives on values, those on reputation, on implementation, and the aggregation of all results.

8.4.1 Perspectives on values – UK vs China

Findings show MMs in the UK university shared and prioritised seven values based on the Schwartz values framework (Schwartz, 2012) in relation to CSR activities: these are 'universalism', 'benevolence', 'achievement', 'power', 'stimulation', 'self-direction', and 'tradition'. MMs show a low interest in pursuing 'power', but high interest in pursuing the other six values. This study discovered that low power-seeking at the University by MM levels has positively affected CSR implementation. Among the remaining six high scored values, 'tradition' in the UK context was associated with fairness and equality, and this overlaps with the Schwartz description of universalism (Schwartz, 1992). Further, the above-mentioned seven values could be grouped into five values combinations that drive particular types of CSR activities.

In the case of China an important finding was the identification of five University-MM priorities values linked to CSR activities: 'universalism', 'benevolence', 'tradition', 'conformity', and 'security'. The meanings of the 'conformity', 'universalism' and 'benevolence' values espoused by Chinese MMs were the same as the values descriptions of Schwartz (2012), while the remaining two values had different expressions to some degree, owing to the cultural context. The 'tradition' value emphasises patriotism and collectivism, and led MMs who acted altruistically in the interests of both the nation and the group (University – all stakeholders). The 'security' value showed a robust ideological security tendency. According to Schwartz (2012), these shared and prioritised values signified self-transcendent and conservation orientations. However, it was revealed that these values were further formulated into three values combinations, and each combination significantly drove the MMs' CSR implementation (see Table 8.1).

Table 8.1 compares how values combinations primarily affect CSR implementation in the two universities. The first two segments of the UK case confirmed the results of Schwartz (2012), that 'universalism' and 'tradition' were from two adjacent domains; thus, they were compatible. Similarly, the three combinations of the Chinese case all showed compatible values from adjacent domains on the Schwartz's values framework. Nevertheless, it is worth noting that the fifth combination of the UK case (benevolence and achievement) comprises values with conflicting goals. Specifically, 'benevolence' and 'achievement' were two conflicting values on the framework (Roth and Winkler, 2018), but in the UK HE context, the two can be united when MMs recognise CSR as part of their personal priorities and work goals. 'Power' and 'self-direction' were far away in two adjacent domains; therefore, they were almost in conflict (Schwartz, 2012). In the UK context, low power-seeking and high 'self-direction' fostered TM and MMs' autonomy for CSR affairs.

Table 8.1 Comparison of UK and Chinese values combinations

UK	China
Stimulation and self-direction: readiness for new ideas, actions and experiences (Schwarz 2012); controlling one's own impulses and behaviour according to social norms and expectations (Giménez and Tamajón 2019). Both academic and operational departments faced changes in their core functions to support the sustainability agenda. Benevolence and universalism: transcending own interests for the sake of others (Schwartz, 2012). Tradition and universalism: respect, commitment and acceptance of social justice and equality. Power and self-direction: weak power-seeking and strong self-direction values drove autonomy and independence among top-level and middle-level managers. Benevolence and achievement: pursuing success and self-interests by demonstrating competence according to global sustainable development standards for HE.	Tradition and benevolence: in line with Confucianism, the combination of the two values showed an interest and concern for the wellbeing of persons with whom one is in close contact. Conformity and universalism: adherence to mandatory rules that ensured the survival and welfare of employees and students. Security and benevolence: avoiding or defeating threats through devotion to one's own group.

8.4.2 Perspectives on reputation – UK vs China

When UK MMs discussed the extent to which CSR affected each of the reputational elements, they demonstrated positive perceptions on all seven RepTrak reputational dimensions. The PVC held the same views as MMs and asserted that there exists an established positive CSR reputation. On the RepTrak scale, all three UK stakeholder groups can be largely taken as homogeneous; they perceived each dimension positively. However, citizenship was ranked highest, followed by product & service, performance, and leadership; the workplace obtained the lowest score. Although both the PVC and MMs had high expectations for the positive influence of CSR on governance and workplace dimensions, Other Stakeholders' scores indicated that the two aspects were less important predictors of CR. Therefore, all three categories of UK stakeholder (PVC, MM and Other Stakeholders) perceived reputation primarily in terms of five dimensions: innovation, citizenship, product & service, performance and leadership.

In contrast, in the Chinese case, only student RepTrak questionnaire data was obtained and analysed. Chinese students provided similar positive responses to each other regarding each reputational dimension; it implied that their ratings for each dimension were the same. This may be due to survey respondents regarding the RepTrak questionnaire as a unidimensional construct (Verčič et al., 2016), rather than one of seven dimensions. Thus, student results demonstrated each dimension was equally important in measuring CR. However, from the viewpoint of MMs, product & service, performance (academic) and innovation outcomes resulting from academic CSR were more visible to external stakeholders. Further, leadership and governance were not influenced by CSR, but by the political institutional system. Apart from that, social performance, workplace and citizenship had marginal relevance to University reputation. Therefore, it is suggested that MMs' and Other Stakeholders' reputational perceptions were aligned in terms of the three reputational elements (product & service, (academic) performance and innovation); they are the more precise predictors of CR (Vidaver-Cohen, 2007; Fombrun et al., 2015).

A similarity between UK and China stakeholders was that (academic) performance was a significant predictor of reputation. Nevertheless, T-tests (Table 7.2) showed that they were significantly different for the performance dimension. According to Table 7.2, Chinese students scored lower on performance than UK students. This could be because Chinese interviewees believed that the University should not make a profit, and it would be an offence if they did, so MMs and Other Stakeholders might have negatively reacted to the RepTrak scale item "the university is profitable" (Appendix 6). On the other hand, this thesis found that, in the liberal market, although UK respondents did not consider the University to be a money-making organisation, they did embrace the idea that a healthy finance situation could eventually facilitate CSR. In that institutional setting, financial sustainability was compatible with CSR.

8.4.3 Perspectives on implementation – UK vs China

8.4.3.1 CSR interpretations

Seven CSR dimensions were evaluated in both cases, six of which are mostly adapted from Latif's (2018) model. The seventh dimension, environmental responsibility, was drawn from Tetrevova and Sabolova (2010), Nejati et al. (2011), Ahmad (2012), Vallaeys (2014), and Chen et al. (2015). In comparison, the UK interviewees' understandings of these dimensions are a better match with the model than those of the Chinese respondents; a detailed comparison is presented in Appendix 13. The left-hand side shows UK MMs' interpretation of CSR, the right shows Chinese MMs' results. Apart from the legal dimension, the two countries' managers interpreted all the others differently, according to the variations in context. The results show that the Chinese university greatly prioritised CSR dimensions, including education, research and ethical responsibility, but paid less attention to other responsibilities which had non-academic outcomes. Therefore, the Chinese university developed an unbalanced focus on academic vs non-academic/operational CSR. Compared to academic CSR, the development of operational-focused and non-academic CSR was undefined and not well-structured. For example, the results found that the University is putting a great deal of effort into state and philanthropic aspects when outcomes seem unrelated to the University's competitive advantage and reputation-building. In contrast, the UK case gave attention to the academic-related survival level of CSR and did not neglect the non-academic intermediate and voluntary level CSR aspects; this implies a comprehensive development of CSR.

Reflecting on the interpretation of those non-academic CSR dimensions in China, the synthesis of university and MM results indicates a disconnect between regional university operations and the national vision of sustainability in the long run. In 2015, President Xi pointed to a new philosophy, including innovation, coordination, green, open and shared developments (Zheng, 2018; Wei et al., 2021); this highlighted the importance of non-academic CSR. It is assumed that if the University continued with an unbalanced focus of academic and non-academic CSR, it may become misaligned with the national goal. Therefore, the Chinese university should not overlook the significance of pushing forward with development of non-academic CSR aspects. Chinese universities, however, cannot make such strategic changes on their own. They need to receive practical support from the government. So, this thesis recommends that the Chinese central and local authorities consult with academic experts/authorities in identifying the boundary of universities' state and philanthropic responsibility, allowing them to pay more attention to other non-academic areas, such as discernible and distinctive environmental aspects. It would outline a path for ambitious and capable universities to become internationally competitive and attract global talent with an interest in sustainability. However, the finding proves the point that this could not be achieved without multi-level governmental authority back-up in both policies and practice.

In addition to the issue regarding prioritisation of academic and non-academic CSR, UK and Chinese MMs' interpretations of CSR dimensions are further compared. First, the two countries' managers all attach high importance to educational and research responsibilities. However, results from Chinese MMs suggest that both responsibilities are taken on in order to serve the country;s needs, such as teaching socialism to students and conducting research with a practical purpose. Second, the China results indicate that institutions take ethical responsibility in an explicit manner: for instance, one notable activity was moral education, where staff and students participate in classes and events with a moral focus, with the hope that such education would enhance the ethical operation of the University. However, analysis of UK data suggests that employees implicitly embrace ethical values in the workplace. Third, in the UK, environmental responsibility is the priority for most departments involved with sustainability, whereas this was underrated in the case of the Chinese university. Fourth, the Chinese case highlights that the socialist state and philanthropic responsibility is dominant in China, whereas in the UK there is more of a dominance of voluntary and charitable activities. Fifth, for both countries, community engagement means providing opportunities for student volunteering to practise doing good for society. However, the Chinese university prioritises support for volunteering to address the social, economic and environmental issues highlighted by the state. A good example is volunteering in poverty-stricken regions to support local industry development, whereas the UK university focused more on individual development, e.g. staff volunteering. The results indicate the national ideological difference: 'for the nation' and 'for the individual'.

8.4.3.2 CSR approaches

The UK case's top-down and bottom-up CSR approach was systematic, co-created and from implicit to explicit. CSR was conducted systematically, because it aligned with the majority of MMs' personal values, such as ethics, justice and benevolence in this cultural context, so it was a well-accepted concept. Furthermore, CSR implementation was positively related to the ambitious nature of MMs, which is often based on the 'achievement' value. Ambitious MMs contributed to CSR continuously, as they made constant changes and were open to novel ideas (Schwartz, 2006). In contrast, ambition among Chinese MMs was rare. They would prefer to do things in a safe way, complying with rules and authority.

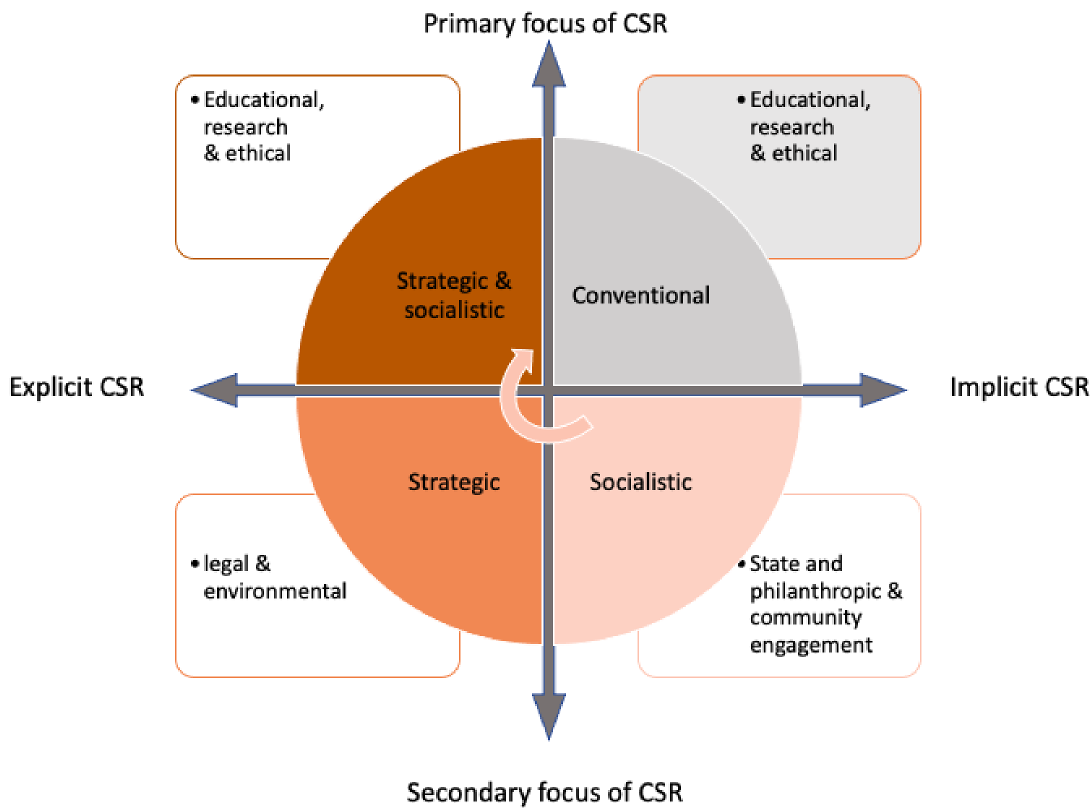
Furthermore, in the UK results, it was evident that a variety of stakeholders (staff, students, CSR-expert teams and external partners) were involved in co-creating CSR initiatives. The aim of co-creation was to gain an understanding of stakeholders' opinions, values and priorities, in order to improve CSR activities that appeal to stakeholders' values. In the Chinese case, although several MMs perceived a prevailing collaborative culture, there was not sufficient evidence of their co-creation in the CSR implementation process. This may be an area for future research.

In addition, sections 8.3.2 and 8.3.4 discussed the potential of the national economic system to affect the UK CSR approach. The liberal market economy in the UK has compelled universities to compete and to implement CSR in order to become more competitive in the market (Blindheim, 2015). Thus, universities have dynamically shifted from implicit to explicit CSR, in order to enhance the visibility of their CSR values. In comparison, the Chinese case presents a hybrid form of CSR (Hiss, 2009; Blindheim, 2015; Matten and Moon, 2020). For example, in the Chinese socialist transitional market economy, the academic CSR dimensions are explicit. Moreover, some non-academic dimensions, such as activities regarding legal and environmental responsibility are also explicit, while actions in relation to the remaining CSR dimensions of state and philanthropy and community engagement are implicit. It is assumed that a radical transition from implicit to explicit may become more popular in the future (Looser and Wehrmeyer, 2015; Situ, Tilt, and Seet, 2020), when a Chinese government gives priority to non-academic CSR aspects. In summary, the co-creation, systematisation and explicitisation features of the UK CSR approach are applicable to all CSR dimensions; whereas, in the Chinese case, managers perceive different approaches regarding different CSR aspects/dimensions.

The four quadrants of Figure 8.9 illustrate four types of CSR approach in the Chinese university. First, the grey area (upper right) is the primary-implicit quadrant. It shows the conventional concentrated top-down CSR approach which was sporadically indicated by interviewees. Education has long been viewed as a political endeavour since the establishment of the Chinese academy (Ren and Li, 2013). This conclusion can be drawn from the traditional epistemology of Confucianism, which held that knowledge is valuable only when it serves the highest public interest (Li, 2016; Li, 2020). Therefore, this thesis maintains that education, research and ethical

CSR aspects have been the primary focus and conducted in an implicit manner. Second, the secondary-implicit quadrant (lower right) is strongly linked to socialistic aspects, such as public welfare or volunteering, to alleviate poverty in education; it is therefore socialistic and focuses on a top-down approach. Third, the secondary-explicit oriented quadrant (lower left) is strategic, because it is compliant with the university and government standards, norms and rules and focuses on a top-down approach. Fourth, all University personnel were clearly aware of the primary-explicit CSR quadrant (upper left), which focuses on educational, research and ethical responsibilities. These CSR dimensions were managed strategically in a socialistic manner; thus, Chinese MMs adopted a top-down approach that was both strategic and socialistic in nature. The fourth quadrant includes the same CSR dimensions as the first conventional type of dimension, but interviewees interpreted them based on the country's current needs. Considering the above classification, this thesis suggests that the last three quadrants are more relevant to the implementation of CSR within an institution.

Figure 8.9 CSR dimensions and approaches in the Chinese university



8.4.3.3 Other influencing factors of CSR implementation

This section will focus on other impactful factors of CSR implementation and their interrelationships. One similarity of the UK and China cases is that they highlight a cause-and-effect relationship between the organisational cultures and the primary leadership style. The UK case shows comprehensive, diversified and inclusive cultures (clan, adhocracy and market), suggesting a VBL approach that will empower by influence, as opposed to a rules-based approach. By contrast, affected by the national political *status quo*, the Chinese case builds up a mixture of hierarchy culture and, together with the clan culture, demonstrates a particular focus on maintaining internal stability and establishing a collaborative friendly environment. Consequently, such organisational cultures foster hierarchical and moral leaderships which are also driven by the cultural and political institutional needs. The other similarity is that, in both cases, the national systems impact on managerial discretion. The UK liberal market economy positively affects an overall high managerial discretion, whilst Chinese cultural and political institutional settings negatively impact managerial discretion and lead to an overall low managerial discretion which, as depicted by Ren and Li (2013), is self-mastery.

There are though several differences between the UK and China cases. The first one concerns that UK culture which enhances managerial discretion. Although the UK data presents an overall high managerial discretion when compared to SFMMs, in some cases OFMMs' discretion is constrained by a CSR trade-off for other departmental priorities. Conversely, the strong Chinese hierarchical culture reduces the discretion of Chinese MMs to a low level. Nonetheless, compared to OFMMs, Chinese SFMMs have relatively higher autonomy in managing dedicated resources. Further, as socialistic work units, Chinese universities have less competing pressure and no responsibility to make a profit (Zhang and Albrecht, 2010), but they do have accountability for solving urgent country needs by supporting ongoing educational reform. In this situation, Chinese MMs do not need to consider trade-offs, but they have little motivation to make changes or breakthroughs in CSR implementation.

The second observed key difference is that UK data suggests a significant impact on compatibility with departments when CSR is implemented. The UK results highlight that SFMMs and OFMMs who found their departments to be comfortable with CSR had the opportunity and discretion for CSR implementation; hence they expressed a P-O fit. A few OFMMs mentioned that their departments were less compatible with CSR, thus they found it hard to accomplish their job role and get involved in CSR. In China, however, opportunities for exercising personal discretion in specific departments were not in evidence. Therefore, this research assumes that CSR might not be the determinant of P-O fit in China.

The third difference is that VBL of UK MMs had a positive influence on employee managerial discretion, as they tend to empower others, while in China no such link was identified. A likely explanation for this may be that the government-dominated political and cultural systems had a much greater influence on MMs' discretion than the top management's leadership (Dong and Gou, 2010). Last but not least, differences lay in the influence of both countries' national institutional systems. The findings reveal that the UK economic system indirectly affects CSR implementation, whereas in China the national institutional systems (political, economic and cultural) have a significant direct and indirect impact on CSR application in the Chinese HE sector. It indicates once again that the overall government-dominated national institutional systems determine the CSR implementation in a Chinese university, both directly and indirectly.

8.4.4 Aggregation of all results – UK vs China

This thesis identifies the linkage(s) between university–MMs' and MM–Other Stakeholders' values congruence in terms of their perceived reputation in both UK and Chinese institutions. According to the findings, the Chinese case only observed one linkage (see appendix 14) between a values combination ('security' and 'benevolence') and MMs' and Other Stakeholders' perceived product & services (such as teaching). This values combination encourages people to dedicate themselves to the safety of the University and to the stability of society.

In contrast, UK results suggest that the values prioritised by MMs individually and conjointly were merged and became drivers of certain CSR activities perceived to relate to CR. This thesis identifies four linkages from the UK case study. The first linkage is between values congruence ('stimulation', 'hedonism', and 'self-direction') and reputation congruence (the PVC's and MMs' expectations, and Other Stakeholders' perceptions of innovation and products & services). This indicates that not only SFMMs, but also OFMMs, perceive the university as being innovative in the way it approaches social responsibility, a perception verified by interviewees showing self-motivation and ambition to make a difference at work. The three values were also instrumental in cultivating changes in product & services (e.g. teaching and catering). Managers claimed that inter-departmental collaboration changed the historical way of staff working, which also enhanced the student learning process. For example, the University promoted rewards for students and staff being "Green" (environmentally aware) by embedding sustainability into the curriculum and promoting research projects that addressed issues regarding sustainability.

The second linkage is between the values congruence (low 'power' and high 'self-direction' values which boosted SFMMs' and OFMMs' autonomy in CSR activities) and reputation congruence (leadership and governance). Ethical responsibility entails being ethical beyond any regulations and creating a fair and developed environment by opening up education to all (Latif, 2018). This thesis finds that the values combination is powerful in fulfilling the ethical responsibility of the academic and physical operations of universities. The results indicate that, in an inclusive and de-centralised governance structure, MMs are given more authority to act in their job role and this ethical environment positively influences their daily practice. As a result, they influence employees through a VBL which emphasises ethical values (Brown and Trevino, 2006), empowering others (Carless et al., 2000) and advocating actions of sustainability and active citizenship (Pless, 2007). Hence, interviewees expected to see positive outcomes from leadership and governance.

The third linkage is between values congruence ('benevolence' and 'achievement') and reputation congruence (performance). These two values led to activities aimed at winning sustainability-related accreditations which evaluated not only the quality of education, but also its operational impacts based on the 17 SDGs. Therefore, interviewees expected these awards would be recognised by stakeholders and thus positively enhance their trust in the University's social performance. It was assumed that such accreditations could attract like-minded students and teaching talent, and establish an advantageous market position.

The fourth linkage consists of values congruence ('benevolence' and 'universalism') and reputation congruence (citizenship). In the UK case, interviewees mainly discussed environmental protection, social mobility and volunteering. The first two topics were more visible and strategically strengthened, with interviewees being more confident about their achievements. However, philanthropic activities were a much higher-level long-term goal, hence staff volunteering could easily be ignored. These activities demonstrate how the institution prioritised philanthropic, community engagement and environmental responsibilities. Accordingly, interviewees indicated that such activities could demonstrate how the University benefits the local community and the ecology, which in turn could be deemed as good citizenship.

It appeared that MMs' perceptions of CSR implementation mediated the interrelation between values and reputation congruence. The execution of CSR involved MMs' interpretation of CSR, which in turn showed their understanding of the definition. Thus, if an MM was unfamiliar with the environmental and ethical impact that the department could make in one purchase, then that MM might not give the needed priority in practice. It also included MMs' perceptions of the CSR approach, which showed how these responsibilities could be enacted. The result showed that the approach was to some extent determined by the national institutional system. The external institutional influence on the UK CSR approach is not significant. Because of the liberal economy, the UK University conducted CSR systematically and sought improvements, such as transforming from implicit to explicit values (Chapleo, 2011; O'Connell, et al. 2011) and building up an image of sustainability. Taking everything into account, findings suggest that MMs prioritise CSR in key areas: values congruence (self-evaluated); P-O fit; reinforcement of organisational culture; showing leadership; exercising discretion; and interdepartmental collaboration.

CSR was prioritised by UK MMs largely because of CSR-supporting organisational values and their own values orientations. Consequently, MMs self-evaluated values congruence with P-O fit as "high". Also, it was clear that MMs with VBL qualities delivered shared values, encouraged CSR practices in their departments and co-created with CSR expert teams. The main internal issues in this process were lack of employee awareness of CSR and associated internal communications. Results show that those needing help from CSR experts felt positive about the collaboration, but those who played a supporting role for other departments in University-wide operations tended to find problems in negotiation with those departments to deliver the agenda. Their authority was overruled by other department leaders in the collaboration. The study also found, despite the University's high ranking among sustainability-oriented universities, that some

MMs felt that they did not receive adequate information about CSR from internal communications and training.

In China, following the top-down CSR approach, MMs' prioritisation of CSR implementation has to be examined from the three dimensions, as suggested in Figure 8.9:

a) A primary-focused and explicit dimension. MMs prioritise academic-related CSR when it relates to University key functions and is reinforced by the institutional political system.

b) Secondary-focused and explicit dimension. MMs consider legal and environmental aspects with regards to the basic line of University operation, as these are norms and standards for legitimacy. This type is important, but supporting government with academic achievement is the priority.

c) Secondary-focused and implicit dimension. Other CSR aspects are non-academic and perceived to be less important. They are mostly supported by MMs' moral values and moral leadership, along with the clan culture to some extent. However, this third dimension is negatively affected internally by MMs' limited potential for discretion being influenced by the prevailing cultural and political institutional system, as well as the low level of employee CSR awareness. Moreover, the Chinese model suggests national institutional systems were the dominant issue for MMs' CSR implementation, as they affected their interpretation, approach and prioritisation regarding the above three dimensions.

8.5 The revised conceptual framework

The article of Siltaoja (2006), which explored the values-based relationship between CSR and institutional reputation substantially inspired this thesis. They looked at employee values that influenced their estimation of CR in a CSR context. However, the researcher of the present study considered that MMs might be a better group to study for their insight into values and CSR implementation, and their anticipated perceptions of CR (Bedeian, 2002). In addition, Siltaoja (2006) identified eight Schwartz values (Schwartz, 1994) that played a role in connecting CSR and CR. Would the researcher find the same values that drive the CSR-CR relationship if the research were duplicated in a different context? To answer this question, the study adopted values theory and stakeholder theory to revisit the values-based relationship between CSR and corporate reputation in the HE sector.

Two conceptual frameworks based on the two countries' cases were developed, as shown in Appendix 14. Both the UK and China universities have a similar structure. Solid black arrows show the relationships between the concepts and theories highlighted in the literature review. Coloured arrows indicate the gaps that were addressed in this research. The two grey ellipse shapes represent the values and stakeholder theories, as applied. The rectangular shapes represent values congruence-related concepts.

The introductory chapter identified five research gaps, and each of these brought up a research question. For example, Gap 1 (blue arrows) refers to values congruence, which is dealt with via research question 1 on account of values determining personal behaviour and perceptions of CSR. Subsequently, Gap 2 (green arrows) is associated with research question 2, exploring MMs' perceptions of CSR implementation. Gap 3 (purple arrows) is explored in research question 3, by measuring the perceptions of multi-stakeholder-perceived CR. Although UK students, staff and alumni responded to the survey, this study did not obtain sufficient data from Chinese staff and alumni groups, so reputation congruence for the Chinese case only refers to MMs and students. Next, research question 4 seeks to assess the potential linkage between University-MMs values congruences and the reputation congruences between MMs and Other Stakeholders (Gap 4). Research question 5 is to compare and contrast the observed patterns of both UK and China cases (Gap 5); it should be able to answer it by addressing the first four questions.

Chapter 9 Conclusion

9.1 Introduction

Chapter 1 broadly discussed key articles that explored the relationship between CSR and CR. Based on the author's interest, this thesis narrowed it down to using the values and stakeholder theory to understand this connection; subsequently, five gaps were identified (see section 2.4). Chapter 2 subsequently reviewed the key concepts of values theory, CSR and CR. The reputation construct implies that an organisation's values, which are at the heart of its corporate identity, may impact an organisation's image and resulting reputation (Abratt, 2012). This research, based on the CSR concept, examined the relationship between organisational values, MMs' values and resulting reputation in the context of HE in the UK and China. The research was conducted in a post-1992 polytechnic university in the UK and in a similar-level university in China. For the UK case, data was sought from PVC, MMs, students, staff and alumni in order to address the research questions; for the Chinese case, data was collected from MMs and students. As a result, the findings highlighted those values that were shared between the university and the MMs. Further findings identified the key reputational elements perceived by MMs and Other Stakeholders. Findings also revealed the key influencing factors of MM-implemented CSR activities which affected the connection between values congruence and multi-stakeholders' perceptions of CR. These points will be discussed in section 9.2 by answering the five research questions proposed in the Introduction chapter. Following this, the theoretical contribution to the existing knowledge on CSR in HE, and its effects on reputation, are explored in section 9.3. Finally, managerial implications, methodological contributions, limitations and suggestions for future research are discussed.

9.2 Summary of major findings

The research aimed to determine the extent to which CSR-related values, set at the top echelons of a university, are congruent with those of Middle Managers, and how this might impact both CSR implementation and the reputational perceptions of various stakeholders. Additionally, this research sought to compare these in two distinct cultural contexts: the UK and China. Both selected institutions were granted university status following changes in national eligibility rules. Both previously held polytechnic status. Based on sections 8.6 to 8.9, this section summarises the overall findings in relation to the proposed research questions. It also evaluates how these answers help to address the overarching research aim.

9.2.1 Research question 1:

What is the level of congruence between the personal values of university top management and those of university middle managers?

The literature review discovered the need to clarify what values are shared and prioritized (Basil and Weber, 2006; Siltaoja, 2006; Golob et al., 2008) by a university and its MMs in both the UK and Chinese contexts. The results indicated that the UK MM-university values congruence with CSR included 'universalism', 'benevolence', 'achievement', 'power', 'stimulation', 'self-direction', and 'tradition'. These values primarily showed the motivation of self-transcendence, and openness to change and self-enhancement. In contrast, findings from the Chinese university discovered five values: 'universalism', 'benevolence', 'tradition', 'conformity', and 'security'. These values had motivational goals of self-transcendence and conservation. Therefore, self-transcendent values were highly prioritised by MMs across the two countries. It suggests that self-transcendent values are the crucial drivers of CSR behaviour in both countries' universities. UK universities are at the stage of transforming from an implicit to explicit form of CSR (Matten and Moon, 2007), hence, both the 'stimulation' and 'self-direction' values provide a significant driver for managers to be open to new ideas and stimulated to take on actions for CSR. However, this was not the case for the Chinese MMs, who were conservative-oriented. These MMs were more concerned about whether their applications preserved the stability and security of their relationship with other people in general Also, they exercised self-restraint and respect, and followed traditional practices (Giménez and Tamajón, 2019). Hence, Chinese MMs also have a high level of concern for others' welfare and these values mainly reflect how they support academic activities, such as teaching. Without a powerful push from the government, most of the participants seem to follow the conventional rules rather than do things differently; only a very few participants showed their concern and willingness to do more and overcome a rigid frame of norms and standards.

Schwartz (1992) introduced values as being either in affinity or in an antagonistic relationship so, on this circular structure of values, values near to each other often expressed similar individual perceptions, behaviours, and preferences (Borg et al., 2017). In addition to the above, another major finding was that these values can be combined to express a particular motivational goal. As shown in section 8.8, this thesis identified five salient values combinations (for the UK): 'stimulation' and 'self-direction'; 'benevolence' and 'universalism'; 'tradition' and 'universalism'; 'power' and 'self-direction'; and 'benevolence' and 'achievement'. It also identified three combinations for the Chinese case: 'tradition' and 'benevolence'; 'conformity' and 'universalism'; and 'security' and 'benevolence'. These values combinations are largely associated with respondents' CSR implementation. The Chinese values combinations were all from the adjacent domains in the Schwartz (1992) model; hence they are compatible. While considering Schwartz (2012), the last two values combinations found for the UK case – 'power' and 'self-direction', and 'benevolence' and 'achievement' – contained conflicting values. A likely reason for these conflicting values was because the universities being explored in this study are public entities rather than businesses. People in this environment tend to have a low desire for dominance over others and over resources (Schwartz 2012); thus, being low in 'power' and high in 'self-direction' motivates managers to do things 'in a creative way'. Also, since universities in UK are increasingly evaluated according to their impacts on sustainability, the evaluation of managers has been modernised. Managers are assessed on positive contributions they have made and how they have managed negative impacts, hence 'achievement' is compatible with 'benevolence' in this scenario.

9.2.2 Research question 2:

How do middle managers interpret top management CSR goals, and understand their approach to CSR implementation? Additionally, what are the other factors that influence middle managers' CSR implementation?

To answer this question, this thesis analyses data from both countries' MMs in terms of their perceptions of the interpretation of CSR, CSR approach and other factors whose implementation may affect CSR activities, and how the combination of these interrelated elements affect MMs' prioritisation when executing CSR-related activities.

Based on Latif (2018) and Chen et al. (2015), this study threw light on MMs' understanding of CSR in both universities. UK MMs classified CSR into survival (educational, research, legal), intermediate (ethical and environmental) and voluntary (philanthropic and community engagement) groups. Chinese MMs divided CSR into academic (educational, research, and ethical) and non-academic (legal, state and philanthropic, environmental, and community engagement). groups. The latter also prioritised academic CSR and neglected non-academic CSR; thus, they showed an unbalanced focus. By contrast, the UK MMs gave priority to all three categories. MMs from both countries shared a similar understanding regarding legal responsibility, but they presented a different understanding of the remaining dimensions. This difference in interpretation was for different purposes: Chinese CSR implementation was government-dominated, so all responsibilities had the purpose of being 'for the state'; while UK CSR implementation was university-led and stakeholder-focused, so it was 'for the stakeholders'. This thesis also finds that many CSR initiatives were not well-communicated to staff and students, so they were familiar neither with the information nor its impacts. The literature showed that China is at a stage where traditional values and Western values collide and merge; even though people are deeply rooted in conservative values, they also accept new concepts. It is believed that if the Chinese government sees the benefits of CSR implementation and sees the intrinsic link with the national development guidelines, then Chinese central and local authorities might be interested in consulting with academic experts to identify the boundary of universities' state and philanthropic responsibilities, and therefore give more attention to other non-academic areas.

After illustrating MMs' interpretation of the meaning of CSR, this thesis identified the CSR approaches in both institutions. The UK university's top-down and bottom-up approach, applicable for all CSR activities, is systematic, co-creational and transformational from implicit to explicit; whereas Chinese findings implied that different types of CSR activities were associated with different approaches. Figure 8.9 demonstrated four types of CSR approaches: a) conventional concentrated top-down approach for primary-implicit CSR activities; b) socialistic concentrated top-down approach for secondary-implicit CSR initiatives; c) strategic concentrated top-down approach for secondary-explicit CSR activities; d) strategic and socialistic concentrated CSR for primary-explicit CSR activities. It is recommended that the last three CSR approaches be considered in contemporary Chinese HE.

Results from the UK show that, as well as values, interpretations of CSR and the CSR approach(es), there were other factors influencing CSR implementation. The internal factors are VBL, managerial discretion, organisational cultures (clan, market, and adhocracy) and CSR compatibility with departments, whilst the sole external factor is the national economic system. In contrast, the Chinese results identified moral and hierarchical leadership, organisational cultures (clan and hierarchy), self-mastery and the national political, economic, and cultural systems. Both countries' MMs mentioned the influence of leadership, organisational culture, managerial discretion and national institutional system(s) influencing CSR implementation, but the UK MMs also highlighted CSR compatibility within departments. It was found that departments with high CSR compatibility result in a person-job fit which ultimately influences CSR implementation in a positive way.

9.2.3 Research question 3:

What are the perceptions of university stakeholders (staff, students, and alumni) in respect of university reputation?

In order to answer this question for the UK case, data from interviews with a PVC and MMs was used, as well as questionnaire data from staff, students and alumni. For China, only data from interviews with MMs was utilised, together with data from questionnaires from students. This was due to accessibility issues which occurred during data collection in China, which will be discussed later in section 9.5. By integrating data from all categories of UK stakeholders, this thesis shows that their congruence with the university's reputation was influenced by innovation, citizenship, product and service, performance and leadership. In the Chinese case, students see reputation as a unidimensional construct, and all elements are equally important. Whilst Chinese MMs' conversations suggest the overall CSR implementation is academic-focused and has generated more impacts on the products and services, (academic) performance and innovation dimensions. In other words, these three dimensions represented the congruence between MMs' and students' perceptions of CR, which are considered to be its pivotal indicators. In addition, it seems that UK participants felt the university's CSR-supporting activities have a positive impact on citizenship and leadership, which was not captured in the Chinese data analysis. Also, the findings show that UK stakeholders rated performance significantly higher than Chinese university. The difference may arise from a different understanding of the performance dimension; more details will be described in section 9.5.

9.2.4 Research question 4:

What is the level of congruence between both the personal values and reputation perceptions of university managers (both top and middle) and the universities' other stakeholders?

In the literature, there were a few articles (Siltaoja, 2006; Harvey et al., 2021) which investigated the influence of values congruence on the construction of organisational reputation, and they suggested examining this linkage in other contexts. In light of the present author's observations during the data collection process and comprehension of all the data, this thesis has uncovered only one relationship from the Chinese case: that the combination of 'security' and 'benevolence' is associated with both internal and external stakeholders' perceptions of the institution's products and services; whilst in the UK, four linkages that explain the relationship between internal university-MM values congruence and internal and externally perceived CR were identified. These are: a) the 'stimulation', 'hedonism' and 'self-direction' values combination, which associates with a positive perception of innovation and the products and services; b) the low 'power' and high 'self-direction' values combination associates with a positive perception of leadership and governance; c) the 'benevolence' and 'achievement' values combination associates with a positive perception of performance; and d) the 'benevolence' and 'universalism' values combination associates with a positive perception on citizenship.

Another important finding was that MMs' perceptions of CSR implementation - including the interpretation of CSR, CSR approaches, national institutional systems and other key influencing factors of CSR implementation - mediate the identified connections. It implies that these interrelated elements are essential, as they determine MMs' perceptions of CSR implementation, and that changes to these elements could affect the identified linkages to some degree. For instance, if the Chinese government turns environmental preservation into a focal point for the next five-year national development plan, then – driven by conformity and universalism – managers might be more open to embracing environmental values in teaching, services and engagement activities for students and staff.

9.3 Theoretical contribution

This study makes original contributions to the extant body of knowledge, and in this section the researcher clearly demonstrates why the findings are important and valuable. The theory of values has long been adopted, by multiple disciplines, to explain emerging social issues (Vinson et al., 1977; Reser and Bentrupperbäumer, 2005). This thesis gives an explanation for why some universities' CSR implementation was not well-recognised as an antecedent of CR from the perspective of MMs' values. In Section 2.4, five research gaps were identified; this thesis addresses these and, by doing so, makes important contributions.

Firstly, at both universities, MMs' actions and attitudes towards CSR implementation reflected key shared values and values combinations; this fills Gap 1 which called for research to explore the impact of individual-organisation values congruence on CSR implementation. For example, this thesis has the surprising finding that two of the identified values combinations of the UK case study - 'power' and 'self-direction' and 'benevolence' and 'achievement' – consist of conflicting values. Hence the result challenges the assumption that only compatible values on the Schwartz values continuum can be joined up together.

Secondly, this thesis fills Gap 2 by investigating and comparing the interpretation of CSR implementation by both UK and Chinese MMs. Moreover, it also identified influencing factors of CSR implementation, e.g. CSR approaches, which in turn affected both countries' MMs' expectations of CR. Thus, there are two key original contributions to the current body of knowledge: a) the identified values combinations regarding CSR for both countries; and b) the different CSR approaches regarding various CSR dimensions in China.

Thirdly, the present study bridged Gap 3 by investigating multiple stakeholders' perceptions of CR, including MM, staff, student and alumni groups. Although the Chinese alumni group was not accessible during the pandemic, the investigator collected validated student RepTrak survey data, which was then compared with UK students' RepTrak survey results. Meanwhile the RepTrak survey data was interpreted using MMs' perceptions of RepTrak elements

Fourthly, Gap 4 highlighted that the existing studies on values congruence with CSR and CR have primarily focused on settings other than HE. For example, Siltaoja (2006) pointed out the connection between values congruence with CSR and CR in the newspaper industry, whilst Harvey et al. (2021) investigated how values congruence contributes to a positive reputation in the healthcare industry. To the best of the author's knowledge – and following a bibliometric literature review on CSR and CR (Li et al., 2020b) – though there were many articles relating to students' personal values and their perceptions of CSR (Lan et al., 2009; Wang and Juslin, 2011; Heim et al., 2017a), there is no article, other than this thesis, which examines the relationship between values congruence with CSR and reputation congruence in an academic setting.

Fifthly, this study is the first to explore connections between university-MMs' values congruence with CSR and internal-external stakeholders' reputation congruence by comparing both a UK and a Chinese university case (Gap 4 and 5). Both cases have identified one or more linkages between MMs-university's values congruence and MMs-Other stakeholders' reputational congruence and the findings filled Gap 4. However, the Chinese identified only one linkage considerably distinct from the three identified UK linkages. This suggests that the values drivers for MMs' and Other stakeholders' perceptions of product and service (an element of reputation) are different in both case studies, which can be attributed to their distinct cultural values priorities. As the first UK and China comparative case study which explores the potential linkage(s) between values congruence and reputational congruence in the HE context, this study has revealed that the social cultural institutional setting is a significant influencing factor of the linkage(s); thus, filling Gap 5.

Lastly, and not associated with any of the gaps identified at the outset, this thesis contributes to theoretical development by integrating two theoretical approaches (values theory and stakeholder theory), in order to provide an understanding of how values congruence with CSR and reputation congruence are related. Schwartz's theory of basic values demonstrates there are widely-held beliefs and principles which guide individuals' selection or evaluation of behaviour (Schwartz 1994). Values theory enables users to identify their values priorities and those which that are more important than others in the values system (Rokeach, 1968; Bardi et al., 2009). According to Schwartz and Bilsky (1987), such values have to be satisfied to survive in society. Values theory also provides insight into values compatibility and conflict (Schwartz, 2012). Freeman (1984) suggested that stakeholder theory encourages users to take into account any group or individual who may be affected by or have the ability to influence the goals of an organisation. As a result, organisational behaviour should not only be accountable to investors, but to all stakeholders (Epstein, 1987; Marrewijk, 2003; Freeman and Velamuri, 2006; Porter and Kramer, 2019).

9.4 Practical implications

This section discusses how findings might relate to managerial practice and provides insight into the behaviour of relevant parties. The final revised conceptual framework (Appendix 14a and 14b) illustrated for both the UK and China the relationship between CSR-related values congruence, reputational congruence and the likely mediation impact of MMs' attitudes and actions towards implementation. Appendix 14a (UK) demonstrates a successful case constructing CR through values congruences with CSR. Based on this, universities in the liberal market economy which have a high interest in sustainability understand that a top-down and bottom-up approach is essential for effective implementation of CSR. Therefore, universities' policymaking should take into account the explicitisation of CSR, which requires universities to articulate their values and CSR practices. As a result, the university should be the major driver of integrating CSR at mission, strategy and operational levels. CSR-supporting policies are exceptionally important at the operational, because the commitment from top management increases the importance and compatibility of CSR in operational departments.

The Chinese results have significant implications for the educational authorities, as they emphasise that extremely strong direct and indirect impacts of MMs' CSR implementation attitudes and actions come from the institutional systems, rather than from the university. It means that MMs' understanding and approaches to CSR, their autonomy, leadership style and organisational cultures are determined by the complexity of the condition of the nation, rather than the university or individuals. Therefore, the issue identified here of unbalanced focus given to academic and non-academic CSR and the government's top-down approach with the university can only be mitigated by corresponding government intervention in the future.

It is suggested by the author that the Chinese government should take note of the disadvantage of universities being responsible for state and philanthropic matters without clear boundaries. It is inevitable that as "branches" of the government "tree", the public and the government have a high expectation of universities to help to maintain healthy and stable growth. However, universities' contributions may not be recognized as good CR, so taking "infinite responsibility" is not good for universities' development in the long run. Since CSR implementation in China is government-directed, this thesis suggests the educational authorities should be aware of the advantages of universities giving attention to teaching and research for sustainability, as well as for environmental preservation (e.g. becoming a carbon-neutral university) in their operations, because putting efforts into these areas and reporting such achievements can to some extent enhance Chinese universities' internal reputation for sustainability. Further, it is recommended that the authorities could use the developed framework (Figure 8.9) to identify the CSR dimensions and their associated CSR approaches in the Chinese university. Also, the authorities could consider to what extent their intervention draws people's attention to those non-academic CSR aspects.

In addition, this thesis suggests Chinese universities should provide sustainability reporting. It was noted that President Xi and his government have put forward a vision of "innovative, coordinated, green, open and shared development" at the fifth plenary session of the 18th Central Committee of the Communist Party of China (CPC), so the HE sector should also be prepared to act in accordance with it (Zheng, 2018; Wei et al., 2021). Therefore, reporting universities' initiatives is the first step towards making a global impact.

It is top management (here this refers to PVCs) which is ultimately responsible for CSR implementation. If TMs are aware of the salient contribution of CSR values to CR, they can make clear to MMs the values they wish to encourage. TMs may take steps to: a) organise recruitment activities to ensure that only those with the relevant values work in CSR-focused operational departments; and b) encourage and ensure the provision of proper training to direct MMs' values appropriately.

The results of both case studies have important implications for MMs, because this group of stakeholders is pivotal. As illustrated in both models, MMs' values congruence with top management affects departmental operation; thus, MMs should be aware that their values orientation, interpretation of CSR and engagement with related activities will impact the building of a link between values congruence and reputation congruence. In other words, MMs may become aware of whether they are able to support top management's aspirations and, if not, whether they will continue to be successful in their association with the university (P-O fit). If P-O fit is absent, then MMs may either be dissatisfied or unsuccessful in their work, and top management's aspirations may not be achieved. Additionally, the two models (Appendix 14a and 14b) demonstrate a dynamic relationship between those key influencing factors from MMs' CSR implementation, and it is recommended that they be used as a guideline for middle-level managers to self-evaluate which influencing factors could give them a positive push and which of them could generate negative impacts on CSR implementation.

9.5 Reflection on methodology

This thesis clearly provides insights into the connection between values congruences and reputation congruences in the context of higher education and follows Yin's (2003) embedded case study approach. This present section reflects on the contributions and limitations of the methodology, especially from a reflective perspective.

This thesis adds to the extant literature on CSR implementation by using a mixed-method embedded exploratory case study approach to investigate multiple units of analysis of two international contexts with distinct political, economic and cultural differences. Although case study approaches have been criticised for their lack of generalisability (Lee, 1989; Thomas, 2011), the purpose of the comparative case study was to explore in depth and to achieve analytical/theoretical, rather than statistical, generalisation (Yin, 2003; 2012). In each case study, interviews, survey and documentation results were triangulated, to provide an in-depth understanding of the phenomenon of interest (Denzin, 1978).

The major limitation of this research is that the sample size of each group was far fewer than anticipated. It was expected that the researcher would be able to acquire an interview with a PVC, fourteen interviews with Chinese MMs, and obtain 150 sets of survey data from staff, students and alumni in China; but the PVC and alumni group were not accessible, owing to circumstances. The Covid crisis strongly affected not only the researcher's travel to China, but also the interviewees' accessibility. The original plan was to travel to China in May 2020 for the process of data collection. Due to personal safety concerns and the limited accessibility of Chinese managers, the actual data collection took place in January 2021. This was because:

- Most managers remained nervous about unnecessary contact with strangers from overseas.
- Most people prefer not to communicate through emails, and they did not accept an online interview invitation.
- Flights to China were in short supply and expensive to purchase due to the Covid pandemic, so purchased tickets were cancelled because flights were cancelled or rearranged.
- Reapplication for ethical approval for face-to-face research delayed during the Covid pandemic took extra time.
- Interviewees all had a tight schedule, due to it being the end of term (January).
- There were 14 days' quarantine and 14 days of city restrictions upon arrival in China.

A further limitation lies in the Chinese quantitative data collection. Apart from the manager group, Chinese student and staff groups (Other Stakeholders) were targeted for a survey, but the alumni group was left out, as the author could not gain access during the Covid restrictions. Although 126 responses from staff and 375 responses from students were collected, after careful inspection and deletion of unreliable responses, only four staff and 339 students remained. The low acceptability rate for the staff results is because all but the first four respondents provided identical answers to each survey question. It might be that one or more staff respondents made multiple entries of the survey to get the incentive bonus; however, the survey included a condition that should not have allowed the same ID to make a second entry, so this should not have been the case. Ultimately, it was not possible to ascertain why all but the first four cases were identical, so it was considered that the safest option was to exclude staff from the analysis. As a result, this study analysed only 339 students' data for the Chinese case; and this limitation of insufficient data from external stakeholders led to the result that the Chinese case investigated reputation congruence only of internal stakeholders (students and MMs). The initial plan for managers' sampling methods was purposive and snowballing, as this method was relatively effective in the UK data collection. Because the survey was administered towards the end of the academic year and potential participants were very busy and about to take their winter vacation, this data collection activity had to be done within a very tight schedule. Note, also, that it was not possible to administer the survey in advance of the visit to China as local assistance was needed to access student and staff databases. It was not possible therefore before the researcher needed to return to the UK, to explore the reasons for the multiple duplicates in time for the researcher to return to the UK.

Covid did not significantly negatively impact the number of MMs interviewed or the PVC interview, because the majority of interviews were obtained before the first lockdown in the UK. The rest of the MMs had already accepted the invitation but, due to the unprecedented lockdown meetings, were rescheduled to become online interviews. This thesis initiated two sets of calls for the UK survey data collection. The first set of calls was relatively successful. The researcher had asked an acquaintance to circulate the survey link to obtain student and staff participants. The researcher also disseminated the survey link at campus events. Also, the researcher contacted the alumni office of the University for help in reaching out to the alumni group. The first set of calls did not obtain the desired sample size, so the researcher made subsequent calls during the early months of the pandemic. However, the subsequent calls generated very little interest, as potential respondents were all focused on more urgent issues. Ultimately, the researcher had to accept that a sample size of 100 (as opposed to the desired 150) was the best that it was possible to obtain under the exceptional circumstances.

Overall, there is a limitation regarding the lack of respondents for interviews with a PVC and MMs as well as fewer survey responses from staff and alumni. However, considering the Chinese data collection was already delayed, the research had to focus on other areas of the thesis to ensure it was completed within the allotted time frame.

The initial idea for the MMs' data collection process in both the UK and China was to ask MMs to complete an online survey after they accepted the interview invitation via email, and then further explanation of some of the survey questions could be asked for during the interviews. This process was adopted for the data collection with UK MMs, but this process was reversed in China. Due to time limitations, MMs' availability and the fact that they do not tend to use email as a main communication method, Chinese MMs agreed to do the interview first and to complete the survey after that at their convenience. Consequently, the researcher did not have an opportunity to ask Chinese MMs to clarify a small number of queries relating to their survey results. Overall, the delay in visiting China., the prevailing pandemic, the natural reticence for managers to discuss managerial issues with strangers, and untypical communication methods meant that data collection in China was a major challenge and acknowledged limitation to research results.

Another limitation lay in the application of the RepTrak measuring scale. Compared to the PVQ scale, which has been popularised in Chinese studies in HE (Lan et al., 2009; Wang and Juslin, 2011; Heim et al., 2017b), the RepTrak scale is rarely employed in Chinese universities. Therefore, although the translation and adaptation of the scale to a Chinese context was triangulated by three Chinese teachers, one of the items used to measure performance – "the university is profitable" – was found to be controversial. It is important to note that RepTrak was developed for businesses rather than HE, and thus emphasised profitability. Another reason is that, due to the different institutional settings, though they are both non-profit institutions, the UK MMs commented that the university's ability to operate as a quasi-business organisation (controlling its own revenue-making and spending) enhances its CSR implementation; while, according to Chinese MMs, the state-owned university could be criticised if it was seen to be pursuing financial gain. Hence, retrospectively, it might have been better if this particular questionnaire item were removed from the data analysis.

Note also, a few interviews with Chinese MMs took place in shared offices, and during the conversations, occasionally, other people came into the office. Therefore, in these few instances, the researcher observed that the MMs might not be entirely open and frank in responding to some of the questions. And finally, on reflection, if there had been enough time and financial resources, three focus groups could have been conducted for each of the student, staff and alumni groups to gain a more in-depth understanding of their perceptions of CR – though the difficulties encountered generally in China would likely have thwarted this additional data collection stage.

Despite all the above, though, the data that was collected provided a sound basis for analysis and many interesting and useful insights were obtained. It would, however, be useful for the study to be repeated with a full set of planned data. This would determine whether findings and conclusions were sufficiently robust, and to what extent outcomes might have been enhanced if the data collection had not been undertaken in the teeth of Covid-19. Other recommendations for further research are given below.

9.6 Areas for future research

The following section points out four areas for future studies. Firstly, a future research topic may address whether better fiscal management and resource acquisition capabilities could help UK universities invest more in CSR. Results of this study indicated a positive relationship between strong financial performance and CSR in the UK university. This raises the question: would the correlation persist in another institution with greater financial resources? Secondly, studies have been very limited in Chinese organisations' explicit and implicit forms of CSR, let alone its development in the HE sector. In general, this study suggests that the transition from implicit to explicit CSR may offer a potential boost in the future (Looser and Wehrmeyer, 2015; Situ et al., 2020), when governments devote more attention to the non-academic aspects of CSR. It is recommended that scholars with an interest in research in Chinese HE explore the CSR approach at different types of university, such as liberal arts universities. Thirdly, the issue of "infinite responsibility" is nationwide and deeply embedded in Chinese institutional settings, and therefore it cannot be mitigated unless it is addressed from a top-to-bottom perspective in the future. Thus, this thesis suggests that the Chinese central authorities should collaborate with academics to re-conceive the boundaries of universities' state and philanthropic responsibility and to formulate guidelines. Moreover, local authorities and local institutions should facilitate the implementation of the guidelines by considering the regional context. In light of this, future studies could examine the impact of central and local authorities on state and philanthropic responsibility. Fourthly, there were several MMs in the Chinese case who felt that there was a strong collaborative organisational culture. However, the results suggested that there was not sufficient evidence of the culture positively encouraging multilevel stakeholders' co-creation of CSR initiatives. This too may be an area for future research.

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Appendices

Appendix 1 Schwartz values template and RepTrak template

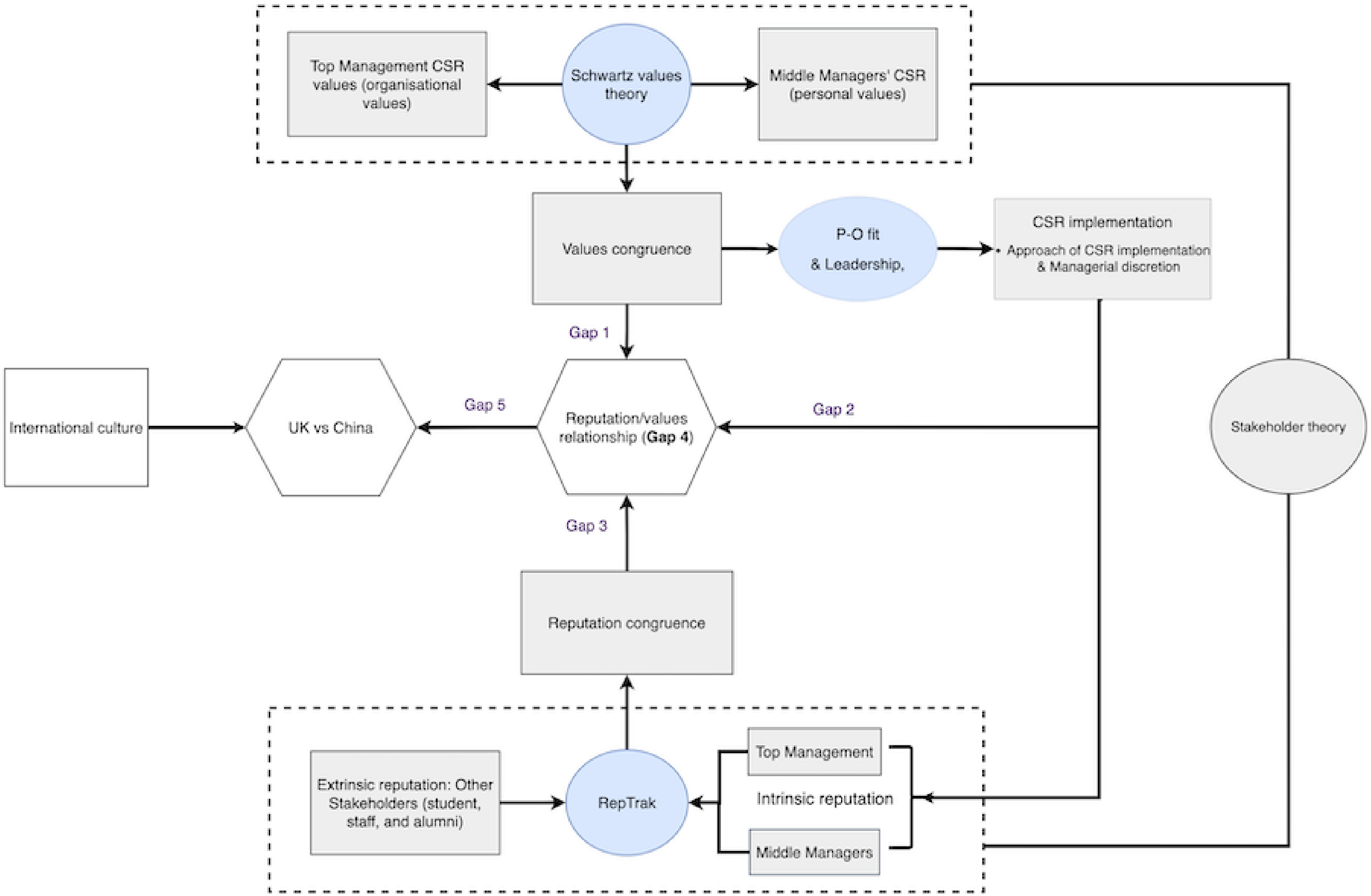
a). Schwartz's 10 basic human values template adopted from Schwartz (2012)

Schwartz's four higher order values dimensions	Basic human values (PVQ)	Brief descriptions of values in HE context
Self-transcendent	Benevolence	Responsible to job role, caring welfare of in-group members, helpful, and meaning in life.
	Universalism	Nature aspect-Preservation of natural environment. Concern for all people- commitment to equality; justice and protection for all people.
Conservation	Tradition	Respect, commitment and acceptance of the customs and ideas that traditional beliefs, cultures, or region provides.
	Conformity	MMs obey to strategy and to job identification; students obey to university rules; both university and its internals comply with expectations of the society.
	Security	Student safety (personal), stability of society (societal).
Openness to change	Self-direction	Autonomy/freedom to think and creative; freedom to act.
	Hedonism	Excitement, novelty, challenge in life, daring.
	Stimulation	Pleasure and sensuous gratification for oneself from CSR activities.
Self-enhancement	Achievement	Exhibit ambition and socially recognised success in academic domain. Key words are ambitious; capable; influential; successful.
	Power	Dominance/hierarchy in governing people; control of resources.

b). RepTrak template descriptions in HE context adapted from Vidaver-Cohen (2007), Ponzi, Fombrun, and Gardberg (2011), and Fombrun, Gardberg and Server (2000).

RepTrak dimensions	Brief descriptions of RepTrak in HE context
Product and service	Products: competent graduates, stands behind output. Service: effective job placement system, specialized skills training, high quality instruction, good value for the money.
Leadership	Strong and appealing leaders. Competent, well-organized management. Clear vision for the future.
Governance	Open and transparent. Demonstrating ethical behaviour. Fairness in stakeholder transactions.
Workplace	Rewards employees fairly. Shows concern for employee well-being. Offers equal opportunities.
Citizenship	Environmentally responsible. Promotes community service. Supports good causes. Exerts positive influence on society.
Innovation	Innovative curriculum. Innovative delivery methods. Adapts quickly to change.
Performance	Intellectual/academic performance (driven by faculty quality): recruits/retains prestigious faculty, strong record for research. Social performance (emphasizing relations with external constituent and fulfil their expectations): attracts quality students, obtains lucrative job placements, strong alumni/business ties, solves involved social issue. Financial performance (obtaining monetary resources): strong revenues from endowments, tuition, and value-added programs.

Appendix 2 Conceptual framework for reputation building through values congruence on CSR



Appendix 3 Coding of respondents

a). The UK coding of respondents

Manager types	Manager roles	Codes
Student-focused managers	Academic development	SFMM1
	Employability	SFMM2
	Employability	SFMM3
	Student engagement	SFMM4
	Research development	SFMM5
Operation-focused managers	Human resource	OFMM1
	Campus service	OFMM2
	Finance	OFMM3
	Marketing	OFMM4
	Estate	OFMM5
	Estate	OFMM6
	Estate	OFMM7
	Sports	OFMM8

b). Chinese coding of respondents

Roles	Manager roles	Codes
Student-Focused	Employability	SFMM1
	Faculty	SFMM2
	Faculty	SFMM3
Operation-Focused	International development	OFMM1
	Security	OFMM2
	Alumni relationship	OFMM3
	Marketing	OFMM4
	Campus service	OFMM5

Appendix 4 Consistency of Chinese university and MMs' findings and Schwartz's values template adapted from Schwartz (2012)

Schwartz' basic human values	Schwartz's descriptions of values	Descriptions of values identified in this study
Benevolence	Responsible for job role, caring for the welfare of in-group members, helpful, and meaning in life.	Strong- -University had infinite responsibility. -University was legal driven and collectivism cultural driven.
Universalism	Nature aspect-preservation of the natural environment. Concern for all people - a commitment to equality; justice and protection for all people.	Strong- -Environmental issues were not the key focuses. -Maintained justice and equality under the condition that people obey regulations and group interests.
Tradition	Respect, commitment and acceptance of the customs and ideas that traditional beliefs, cultures, or the region provide.	Strong- -Practicality is important in CSR. Patriotism and collectivism emphasised sacrificing oneself for a larger group's interests and the country's needs.
Conformity	Restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms.	Strong- -Conform to law. -Conform to socialist values. -Conform to the collective to protect group interest. -Conform to role models.
Security	Student safety (personal), stability of society (societal).	Strong- -Living security. -State ideological security. -Personal/campus security.

Self-direction	Autonomy/freedom to think and be creative. Freedom to act.	Relatively weak- -University’s decentralisation reforms enabled faculties to have more freedom but neglected operational divisions. Flexibility and authority were needed in operational MMs’ job role. -University had a focus on shaping students’ socialist values. The purpose was to unify ideas internally.
Hedonism	Excitement, novelty, the challenge in life, daring.	Weak- -Only two MMs mentioned gaining satisfaction from altruistically serving others for no benefit. -Only one MM said the University should take the risk and be innovative in activities.
Stimulation	Pleasure and sensuous gratification for oneself from CSR activities.	
Achievement	Exhibit ambition and socially recognised success.	Weak- -Academic performance was associated with achievement while non-academic social performance was not. -Other CSR activities were not visible to stakeholders, or they were not socially recognised as a predictor of success. -A need to construct multidimensional measurement for social performance.
Power	Dominance/hierarchy in governing people; control of resources.	Weak- -The Party leads everything in the centralised structure. - MMs felt empowered in carrying out their duties, but they lack CSR awareness.

Appendix 5 The UK university values, CSR implementations, and quotations from PVC

Schwartz values	Schwartz's definitions	Activity examples from university websites	Quotations from PVC
Universalism	Understanding and concern for welfare of people and nature.	• Carbon emissions are 47% lower per full-time equivalent staff and student than our 2005-2006 baseline. • Selling reusable cups. • Carbon negative building.	"We want to get more people from poor households coming to university…we want to recruit students from a wide diversity of backgrounds and that can be age, ethnicity, but also their social background. And then we want those students to be successful and achieve…So, we changed the student lives". "If we can bring him into the university, we can provide you support and then at the end, it will remove his inherent disadvantage".
Benevolence	Enhancing the welfare of people to whom one is close.	• Volunteers grow fruit and vegetables for donation to local charities at our Foodshare Allotment. • Contributing to the British Heart Foundation partnership which saw students in the city donating 18,072 bags in 2017, with an estimated value of £253,008. Look out for BHF banks around halls and the city when you are clearing out this year.	"As a university we support a lot of activities in the city in the region. We support cultural organisations we support sports organisations; we do a lot of voluntary work". "We do not have to support the arts and culture. We do not have to do volunteer, but we do it because we think that's part of being a good citizen". "We're right in the heart of a city with a local resident living on the back of others here, residents. We bring a lot of benefits for local economy vibrancy to the local community. Being part of the community offering a range of other opportunities for students. Once they once they study with us become a part of the city in your region.
Power	Social status, dominance over people.	• The Sustainable Development Team shares our expertise with our community and shows others what best practice in sustainability looks like.	"We provide some specialist academics, then that can work with schools and departments…[they] will go to talk to those teachers quite studies or those teaching arts and say, this is how you could develop it in your curriculum.". "We make investment in specialist teams to help and support or talk about the green Academy. We have a sustainability team can open advise people".
Achievement	Personal success according to social standards.	• Our Green Leaders scheme has enabled 4 student-led projects to make a sustainable difference. • People and Planet University League (previously 'Green League') - since 2007 Fairtrade Status—since 2008. • ISO 14001 Environmental. Management System and EcoCampus Platinum since 2012. • Green Flag Award for best green spaces.	"We ensure energy efficiency for supplements, for example by opening buildings, late because that's what students or customers want against our environmental credentials". "There are some measures in terms of impact on local communities to local businesses. Like doing an interview, it was done and collect the feedback. we do a lot of policy work in terms and for surveys of students for businesses and surveys of external stakeholders. We're constantly trying to measure the effectiveness of what we do". "I discuss with colleagues as part of appraisal to get a range of different ways in which you can demonstrate to people this is important".

		• The sustainability performance was assessed by third-party organisations such as the UI GreenMetric and World University Ranking. • At the university level, sustainability performance was self-measured using the Sustainability Leadership Scorecard (SLS) and the annual Sustainable Report.	"We make investment [in CSR] the results maybe not quantifiable. For example, we invested a building. We spend a little bit more on the building to incorporate environmental and sustainability credentials [get return in] 20 years". "I think we'll be nationally recognized as a university we already are nationally recognized as a university that is big on sustainability. I think it will help us to attract recruit and retain new students. I think it was a try to recruit and retain new staff". "I think it will increase our reputation I believe there is specifically CSR reputation, already".
Stimulation	Excitement, challenge, and novelty.	• Green Impact is an engagement tool for staff in academic and professional services departments to help minimise their environmental impact. • Created the pioneering Carbon Literacy Project for Business Schools. • Greenhouse Gas Management Project. • The Sustainability in Practice certificate	"I think we are really innovative. We've constantly been innovating… I think we have been innovative in the sustainability and, and the CSR space I do not think there are many universities in the country where you would have sustainability embedded in the curriculum".
Self-direction	Independence of thought and activity.	• The UK university has put sustainability strategy as one of the core strategies. • THE UK university takes CSR actions in order to accomplish the United Nation's Sustainable Development Goals.	♦ "Some of our CSR initiatives will be come out of the strategy driven university wide strategy. Some of them will be different department by department… I do not want to tell them what to do. Yeah, I think they as a team, need to decide what is it we want to do". ♦ "The university says you [managers] have to do [CSR], but how you do that is a matter for you to determine…We do said managers are responsible for their budgets. So, we do make it clear, you [managers] need to try and find some results". ♦ "You have to recruit and, and train and develop managers, who has, the ability and, and the power to make moral decisions. As long as they're not completely contrary to the university strategy and probably".
Tradition	Respect, commitment, and acceptance of the customs and ideas that one's culture or religion provides.	• Online Equality, Diversity and Inclusion (EDI) training provision for employees. • EDI Training provision for students. • EDI Education and Awareness Calendar. • Race Equality Charter (REAP) • Community engagement and student inclusion.	♦ "Social mobility is a big corporate social responsibility thing…irrespective of where you were born what gender u are. If we can bring him into the university, we can provide you support and then at the end, it will remove your inherent disadvantages".

Appendix 6 Chinese university values and its CSR implementations

Schwartz's values	Values descriptions	Values-driven key CSR implementations obtained from university websites
Self-direction and stimulation	Intrinsic interest in novelty and independent thought and action.	♦ Encourages student innovation and entrepreneurship, improve academic freedom and innovative research, adopts innovative teaching methods "3-3-4". ♦ Building "Student Innovation and Entrepreneurship Incubator". ♦ Built 15 on-campus innovation platforms. Created 3 provincial innovation training centers, and 5 innovation and entrepreneurship incubation bases. ♦ "Student Science and Technology Culture and Arts Festival" including multiple competitions. ♦ The university actively conducts scientific research to explore the unknown and lead social progress. Focus on basic research, applied research and social services, and promote cross-fertilization and synergistic innovation of different disciplines (University Charter item 15). ♦ Cultivate students' noble qualities, practical skills and innovative spirit (University Charter item 14). ♦ The university guides students to self-education, self-management, self-service and self-development in the pursuit of excellence (University Charter item 21). ♦ Students have fair access to school education and equal access to educational resources provided by schools …students have access to opportunities for further study and academic and cultural exchange activities at home and abroad, and to publish academic views and results (University Charter item 19). ♦ Students have the responsibility to "cultivate a sense of social responsibility and modern citizenship, concern for social civilization and sustainable development, advocate green low-carbon life" (University Charter item 20).
Benevolence	Preservation and enhancement of the welfare of people with whom one is in frequent personal contact.	♦ "Sunshine sail program" for student mental health. ♦ Tree Planting Activities. ♦ The university promotes precise poverty alleviation. ♦ The university stipulated food service standards and greening maintenance and management standards. ♦ Provided fostering virtue through education trainings for staff and students.
Universalism	Understanding, appreciation, tolerance, and protection for the welfare of all people and of nature.	♦ Interim measures for prevention and handling of academic misconduct ♦ Actively serve the national and local economic construction, political construction, cultural construction, social construction and ecological civilization construction (University Charter item 15). ♦ Building an ecological environment to achieve harmonious between human and environment. ♦ Create a humanistic, environmental-friendly, and green campus environment and build a harmonious campus. ♦ "Building resource-saving and environment-friendly" campus. This included infrastructure investment for energy saving water waste reduction. ♦ The document "Information Disclosure Work Report for the 2018-2019 Academic Year". ♦ Staff have the right to use of the university's public resources; staff have equitable access to the conditions and opportunities necessary for career development and a healthy, safe and civilized work and living environment…Staff have the right to receive a fair and reasonable evaluation in terms of character, ability and performance (University Charter item 17). ♦ Students have fair access to school education and equal access to educational resources provided by schools. And they have equitable access to opportunities for further study and academic and cultural exchange activities at home and abroad (University Charter item 19). ♦ The Energy Conservation and Emission Reduction Implementation Plan.
Tradition	Respect, commitment, and acceptance of the customs and ideas that one's culture or religion provides.	♦ To discover and inherit the outstanding traditions and spiritual concepts of the university, to build a solid foundation of university culture, and to enrich the profound heritage of our university culture…To explore new ideas, to continuously cultivate new university culture, and to keep pace with the trend, and to be open, novel, and inclusive…To inherit and carry forward the "paving stone" spirit of "down-to-earth, hard-working, dedicated and enterprising" (University Charter item 15).

Conformity	The restraint of actions, inclinations, and impulses that are likely to upset or harm others and violate social expectations or norms.	♦ The university operates autonomously, implements management, perform public functions and safeguards legitimate rights and interests in accordance with the law (University Charter item2). ♦ The university "protects the legitimate rights and interests of students, faculty, staff and stakeholders in accordance with the law" (University Charter item 6). ♦ The local government "ensures the university's autonomy in accordance with the law" (University Charter item 8). ♦ The university can "safeguard academic freedom, promote academic prosperity, carry out scientific research and social services, and advance cultural development and social progress as required by law" (University Charter item 11). ♦ Launched teacher ethics learning activities.
Security	Safety, harmony, and stability of society, relationships, and self.	♦ The Party Committee improves the corresponding regulations and methods, maintain school safety and stability, and promote the construction of a harmonious campus. ♦ National security knowledge contest for students in 2021. ♦ The university's security and stability management regulations. ♦ Regulations on Safety Management. ♦ Network Security Incident Emergency Response Plan. ♦ Confidentiality Regulations of the university. ♦ Student safety education activities.
Achievement	Personal success through demonstrating competence according to social standards.	♦ The document of "Undergraduate Teaching Work Evaluation Index System".
Power	Social status and prestige, control, or dominance over people and resources.	♦ The Party Committee of the university is the core of leadership (University Charter item 15). ♦ The Party Committee adheres to the principle of the Party assuming the responsibility for carders' affairs (University Charter item 16). ♦ The Party Committee adheres to the principle of the Party exercising leadership over personnel management (University Charter item 16). ♦ The party committee Leads the ideological and political education and moral education of the university, insisting on arming teachers and students with the socialist theoretical system with Chinese characteristics, cultivating and practicing the core socialist values, and firmly grasping the leadership, management, and discourse of the ideological education within the institution (University Charter item 16). ♦ The university monitor internet public opinion on-site and off campus, strengthen the management of online virtual communities and virtual organisations, take dominance online, improve online guidance, carry out diverse and vivid online activities to build up culture, purify the campus online cultural environment, and improve the moral and civilized standards of teachers and students. ♦ The university document "Implementation Advice on Further Strengthening and Improving the Ideological and Political Work of Teaching Staff".

Appendix 7 UK managers' perceptions of reputation dimensions and their quotes

RepTrak dimensions	MMs' descriptions	MMs' Quotations
Innovation	♦ Managers felt the university was innovative in the way of taking social responsibility. Besides, most of them were self-motivated and ambitious to be innovative at work.	♦ "I do not think we are the most innovative university; we just do things well, and rather than be ground-breaking or innovative" (SFMM2). ♦ "I think the designs of the building something innovative and creative" (OFMM2).
Product and service	♦ Managers perceived service for student and staff positively. Some operational departments that were more visible to public had changed their service considerably align with the sustainable agenda. Those provided internal service enhanced staff CSR behaviours.	♦ "I think [CSR's impact] on the curriculum is limited today because most of our funding is designed to take academics into companies or onto local authorities" (SFMM5). ♦ "I think we have a real challenge in [serving student needs] but I think we do a really good job" (SFMM4).
Workplace	♦ MMs felt fair, diverse, and inclusive were underlying in the workplace. They, as leaders, were mindful of these and keen on empowering followers and caring about their well-being. A few managers felt they did not get CSR training opportunities.	♦ "[During pandemic] I push people to make sure that their well-being is maintained" (OFMM3). ♦ "That is about their own health and well-being and morale and all of those things as well" (OFMM1). ♦ "I'm really as you push the well-being inside and ensure that people you know fit and mentally fit and mentally healthy" (OFMM5).
Citizenship	♦ Interviewees mainly discussed environmental protection, social mobility, and volunteering. The first two topics were more visible and strengthened by strategies, and they were more confident about their achievements. But the philanthropic type of activities was a much higher-level long-term goal; and staff volunteering could be easy to be neglected and belittled	♦ "We do a little bit of volunteering. But only a little bit. And it is normally around with a team building" (SFMM3). ♦ "We want to be one of the universities that push this social mobility agenda, so everybody has got the chance to get to university" (OFMM5). ♦ "If you look at catering. Are we ordering from the most ethical suppliers? Is it environmentally friendly produce?" (OFMM1).
Performance	♦ All managers said the university fulfilled the commitment on CSR, but the exact impact on reputation was disputable. Some people believed the overall CSR activities generated local and global recognized good reputation. Other managers concerned with different external stakeholders with different priorities might perceive the CSR performance varied.	♦ "It is more than just saying it is actually doing it and leading down to your examples" (OFMM3). ♦ "It has to be a good thing, we're not. We're not BP or shallow or so. So, we have not got a problem with too much with that" (OFMM2). ♦ "If we're having that positive impact in the local area…then I think that that helps our reputation enormously" (OFMM8).
Governance	♦ Decentralised structure strengthened managers' autonomy and consolidated the top-down and bottom-up communication and engagement.	♦ "Although there is the sort of strategic themes for discussion was set, probably 18 months ago, lots of work has been done to discuss that around the schools and the departments in the university" (OFMM6). ♦ "I do not influence that (volunteering). I do not track it" (SFMM3).
Leadership	♦ MMs perceived top level was value-based, very supportive, and devoted in CSR. Also, there existed hierarchical leadership. Top and middle managers' leadership varied due to their personalities, but they all significantly positively impact CSR implementation in the department. Besides, CSR supporting top or middle leadership negatively affected other departments' subordinates.	♦ "The relationship can be a little bit dictatorial. But it is also. there are efforts to be inclusive. I think it is based on personalities" (OFMM4). ♦ "I want to be a leader that encourages people to pursue opportunities to be more sustainable to be more responsive to local community need. I achieved that by embedding it within the governance of our department" (SFMM4). ♦ "I perceive top leadership to be clear, strong, visionary, quite inspirational. And quite empowering as well. So, you know, it is quite uplifting for staff, people feel part of a collective effort to be successful" (OFMM6).

Appendix 8 Participant Information Sheet and Consent Form

Participant Information Sheet and Consent Form (for online PVQ and PRESOR surveys for Middle Managers and Other Stakeholders)

Personal Values, Organisational values, CSR and Corporate Reputation: A Case Study Comparing China and UK Higher Education Sector

You are invited by Nottingham Trent University (NTU) PhD student Songdi Li to take part in a survey to provide data for her PhD project. The study aims to evaluate NTU stakeholders' attitudes towards Corporate Social Responsibility (CSR) and to understand the values that might underpin these. I also wish to understand associated views on NTU's CSR implementation practices and their impact on institutional reputation. With the collected data I will develop a framework identifying possible cause and effect relationships and evaluate the impact of the congruence/incongruence between different stakeholders' attitudes and values. Results from NTU will be compared with those obtained from a similar university in China.

In this questionnaire, there are three main sections that I hope you will complete. The first relates to you personally, the second to your perceptions of NTU's reputation (using RepTrak scale), and the third to your values (using PVQ questionnaire). These will be used to evaluate people's' beliefs about an organisation's sustainability-related reputation. This should take no more than 10 minutes to finish. Please note that participation in this study is completely voluntary, and that you may withdraw from completing this survey at any time without giving reason why. Further, you need not answer any question you feel uncomfortable with. Data submitted will be used to inform my PhD thesis and may be subsequently published in a scholarly outlet. Both will be available in the public domain.

All questionnaire data is completely anonymous, and results will be reported in aggregate form only. If you change your mind about participating in my research, you can withdraw your data (via email request) up to 30th June 2020. After this date I will be analysing all received responses and it will no longer be possible to disaggregate individual responses. To do that you will need to quote the unique reference code that is associated with the survey questionnaire. Please keep a note of this code until at least this date. If you choose to withdraw, all data you have submitted will be deleted/destroyed. Otherwise, survey data will be retained for up to 10 years in accordance with GDPR rules for possible use in follow-up research. This will be stored on a password-protected computer accessible only by me.

Please only return a completed questionnaire if you understand, and are happy with, the details given above and summarised below. **Return of the completed questionnaire represents your formal consent for participation in this research.**

o I understand that my participation in this study is voluntary
o I understand that I have the right to withdraw from this survey at any time, and that l may withdraw my submitted data up to 30th June 2020.
o I understand that my data is anonymous, and data will only be reported in aggregate form.
o I understand that unless I request withdrawal my data will be kept for potential follow-up research after this study. This will be retained in a password protected file accessible only to the investigator.
o I understand the data from this study will be collated for an academic thesis and may subsequently be published in an academic outlet. Both will be available within the public domain.

The research study is being conducted by Songdi Li. If you have any complaints or wish to withdraw your data after completing and returning the questionnaire, please contact her. Supervisor details are also provided if you should need these.

Thank you for your participation

Contact information:

Principal Investigator: Songdi Li
Email: Songdi.li@ntu.ac.uk
Telephone: 0115 848 4460
Director of Studies: Louise Spry
Email: louise.spry1@ntu.ac.uk
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Nottingham Trent University
Nottingham Business School
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50 Shakespeare Street
Nottingham,
NG1 4FQ

Consent Form (for face-to-face interviews)

Personal Values, Organisational values, CSR and Corporate Reputation: A case study comparing China and UK Higher Education sector

Please only agree to participate in this focus group if you understand, and are happy with, the details given in the Participant Information Sheet and further summarised below.

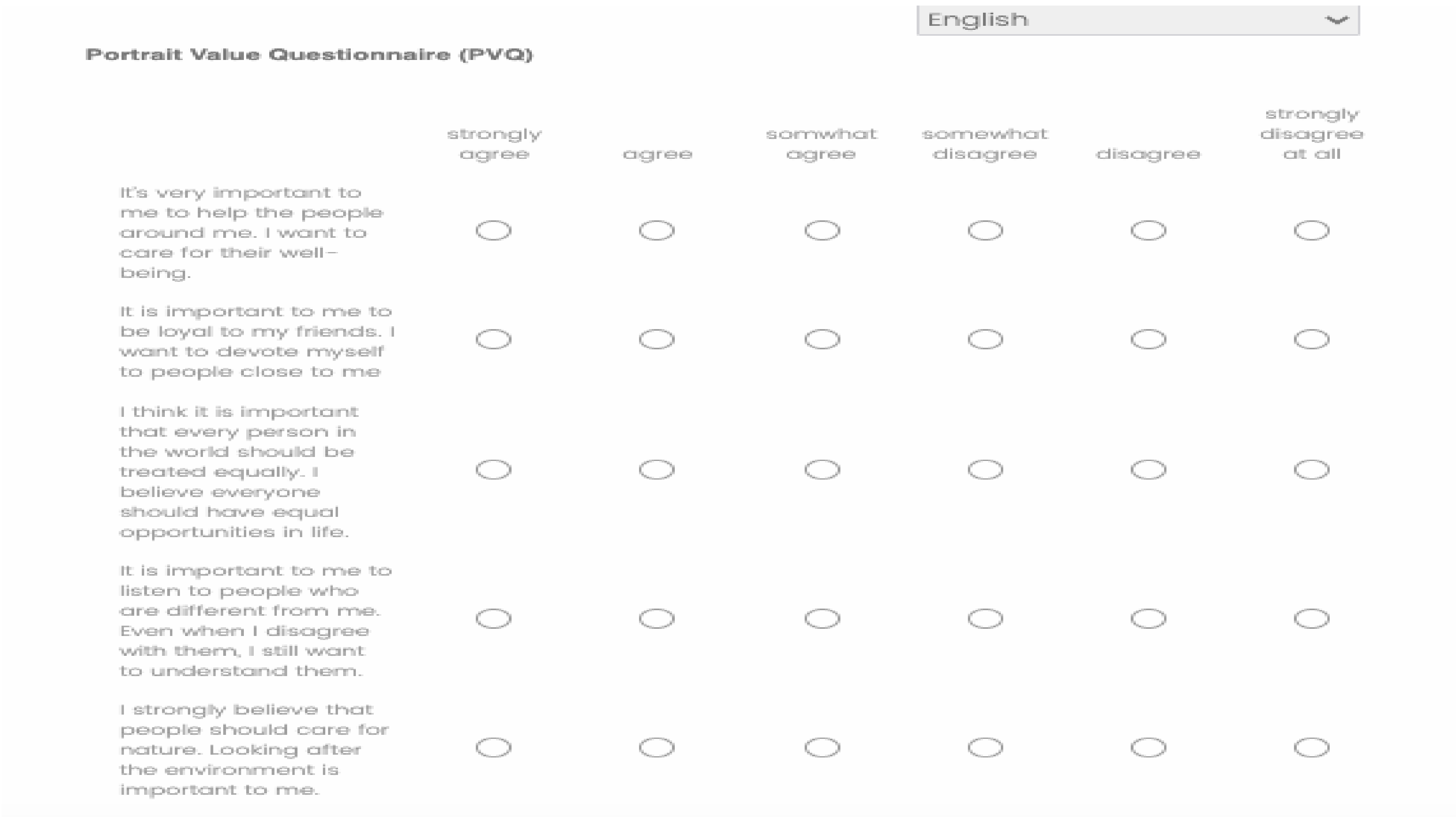
I understand that my participation in this study is voluntary.
I understand that I cannot withdraw my data after the focus group event.
I understand that the focus group discussion can take up to 1 hour to complete.
I allow this focus group discussion to be audio and video recorded, and to allow additional hand-written notes and observations to be made by the researcher
I understand that all my data is confidential and will be anonymised in transcriptions.
I understand my data will be kept for potential follow-up research following this study.
I understand the data from this study will be used to write up the investigator's PhD thesis and may be used in subsequent scholarly publications.
I agree that I will not disclose the names of any focus group co-respondents nor discuss opinions expressed/statements made during the focus group, after the event

Thank you for your participation

Name_____________________________(Participant) *Signature_____________________________*
Date______________________________

Appendix 9 Screenshots of UK and Chinese surveys

a). Screenshot of the survey-PVQ in English

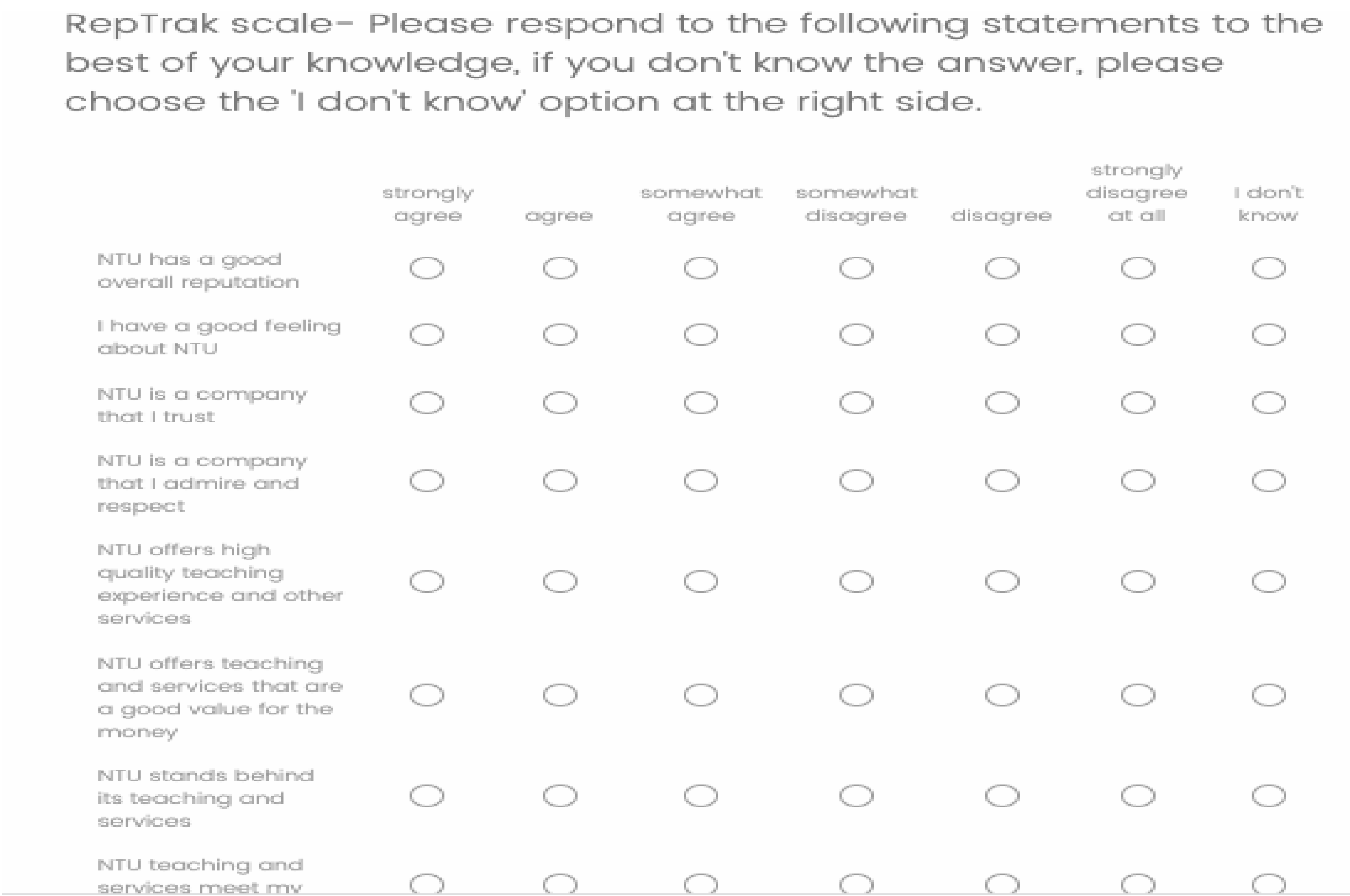


English

Portrait Value Questionnaire (PVQ)

	strongly agree	agree	somwhat agree	somewhat disagree	disagree	strongly disagree at all
It's very important to me to help the people around me. I want to care for their well-being.	○	○	○	○	○	○
It is important to me to be loyal to my friends. I want to devote myself to people close to me	○	○	○	○	○	○
I think it is important that every person in the world should be treated equally. I believe everyone should have equal opportunities in life.	○	○	○	○	○	○
It is important to me to listen to people who are different from me. Even when I disagree with them, I still want to understand them.	○	○	○	○	○	○
I strongly believe that people should care for nature. Looking after the environment is important to me.	○	○	○	○	○	○

b). Screenshot of the survey-RepTrak in English



RepTrak scale- Please respond to the following statements to the best of your knowledge, if you don't know the answer, please choose the 'I don't know' option at the right side.

	strongly agree	agree	somewhat agree	somewhat disagree	disagree	strongly disagree at all	I don't know
NTU has a good overall reputation	◯	◯	◯	◯	◯	◯	◯
I have a good feeling about NTU	◯	◯	◯	◯	◯	◯	◯
NTU is a company that I trust	◯	◯	◯	◯	◯	◯	◯
NTU is a company that I admire and respect	◯	◯	◯	◯	◯	◯	◯
NTU offers high quality teaching experience and other services	◯	◯	◯	◯	◯	◯	◯
NTU offers teaching and services that are a good value for the money	◯	◯	◯	◯	◯	◯	◯
NTU stands behind its teaching and services	◯	◯	◯	◯	◯	◯	◯
NTU teaching and services meet my	◯	◯	◯	◯	◯	◯	◯

c). Screenshot of the survey-RepTrak in Chinese

***8. RepTrak 问卷-请根据您对长沙理工大学的看法进行选择**

	很同意	同意	有点同意	有点不同意	不同意	很不同意	不知道
学校的总体声誉很好							
我对学校的感觉很好							
学校让我信任							
学校让我欣赏且尊敬							
学校的教学和其他服务有着很高的质量							
学校的教学和其他服务有着很高的性价比							
学校对其教学和其他服务负责							
学校的教学和服务能满足我的的需求							
学校是一个有着创新精神的大学							

d). Screenshot of the survey-PVQ in Chinese

* 9. PVQ问卷-请回答您认为以下描述的人在多大程度上与自己相似

	很像我	像我	有点像我	有点不像我	不像我	很不像我
1. 帮助周围的人对他很重要。他关心他们的康乐。	○	○	○	○	○	○
2. 对朋友忠诚对他很重要。他愿意为身边的人付出。	○	○	○	○	○	○
3. 他认为平等对待世界上的每一个人很重要。他相信在生活中每一个人都应该有平等的机会。	○	○	○	○	○	○
4. 他认为倾听与自己观点不同的意见很重要。就算他不赞同，他仍然想要理解这些观点。	○	○	○	○	○	○
5. 他坚信人们应该关爱大自然。保护环境对他很重要。	○	○	○	○	○	○
6. 创造性和新颖的想法对他来说很重要。他喜欢用独创的方法做事。	○	○	○	○	○	○

Appendix 10 Interview questions with PVC

Organisational values	• Are you aware of NTU's core values? What do they mean to you? • Do you think NTU core values are different to those in different departments? • Which of NTU's values do you think would somehow support CSR implementation? • How do you deliver the CSR values when you perform your daily job? • Do you feel that the CSR activitie s are compatible with the different schools/departments' culture, identities and values?
Value communication	• Does the university communicate their values to staff, in what way? • What do you think of the way values are communicated, compared to the way CSR policy/activities are communicated?
Values congruence	• concerning your own values, do you think you are fully agree, not caring so much, or not agree at all to the university/ school values? • do you think the university values/ school values help you to be more socially responsible? • in what ways do you deliver the university values when you perform you daily job?
CSR activity	What do you think of the way in which CSR was implemented in NTU? (CSR activities). • How do you feel about these activities? • Performance, governance, leadership, innovation, citizenship, workplace, product& service •
	Can you explain how do you apply CSR to the work environment (personal behavior)
	Can you explain how CSR mishaps/issues are dealt with in different departments? • Are there any 'model' departments (who take CSR seriously etc, more sensitive to CSR topics)
Considering stakeholders	In what way do you think CSR influences employees? • Do you feel CSR initiatives and been well communicated to employees? And outside stakeholders? • Have there been any signification outcomes?
Considering stakeholders	In what way does NTU as a sustainable university impact the local community, business or other institutions, how do you feel about this? • Do you feel societal demands of CSR being met and have you had any stakeholder feedback?
CSR capacity	Have you got enough resources and supports to do the job, to achieve goals?
Expectation on reputation	In what way do you think developing sustainability in the university will influence the university's reputation?
Influencing factors	What could be the factors that influencing you most in making ethical decisions? For example, education level, culture values, discretion, your department, etc.?

Appendix 11 Interview questions with Middle Managers

- How long..? What impressed you most since working in NTU? Eg. Changing your mindset, lifestyle
- Can you use three words to describe the image that you perceived of NTU? Why u choose these? How do you feel about the image.
- What do you think of CSR and higher education in UK?
  - Drivers to do CSR?
- Can you use three words to describe our CSR strategies, implementation that you perceived or participated? How do you feel about them, can you explain?
- To what extent do u think the CSR strategy and activities in NTU influence you both personally and at work?
  - How do you perform your daily job according to this CSR strategy?
- To what extent do you think CSR in NTU influence externally?

- If NTU were a person, can you use three words to describe him? Why, can you explain?
- Do you think these values are also the university values? How do you feel these values?
- Do you think there are NTU university values as well as school values? How are they different?
- Are NTU/ school values clear to you? How do they communicated to you? How do you feel about them?
  - Can you explain to what extent are you agree/ disagree with these values?
  - What could be the reason that make you think ethically, shapeing your personality, being an ethical person?
- Have u noticed any social issues in your work environment or when u engage with students and other stakeholders?
  - How are CSR issues dealt in your department? Who are responsible?
  - Have you had conflict between CSR activities and your role (of making money)?
- do you think developing CSR in the university is a way of improving the university's reputation? in what ways?
- How do you feel the culture in your department can you explain?
- Have you/ your team got enough resources and support to do CSR? Can you give me some examples?
  - What are the results of CSR activities in your department? How do you feel about them?

- what do you think of the CSR activities in NTU? (CSR activities)
  - to what extent do you think NTU is an innovative school? Why?
  - to what extent so you think CSR activities influence NTU financial and social performance?
  - What do you think of CSR and leadership you perceived (from who?)
  - Do you think of CSR activities make difference in terms of teaching and services?

Appendix 12 Pilot study identified six NTU values regarding CSR

Schwartz values	Definition	CSR activity examples
Universalism	Understanding and concern for welfare of people and nature.	Carbon emissions are 47% lower per full-time equivalent staff and student than our 2005-06 baseline. Selling reusable cups. Carbon negative building.
Benevolence	Enhancing the welfare of people to whom one is close.	Volunteers grow fruit and vegetables for donation to local charities at the -Allotment Volunteer Work Party. The institution contributed to the donation to the British Heart Foundation partnership .
Power	Social status, dominance over people.	The Sustainable Development Team shares our expertise with our community and shows others what best practice in sustainability looks like. The research centre helps the industry to reduce carbon emissions. The institution's suppliers completed 277 sustainable actions on the Supplier Engagement Tool.
Achievement	Personal success according to social standards.	Being awarded: People and Planet University League ISO 14001 Environmental Management System and EcoCampus Platinum since 2012. Green Flag Award for best green spaces
Stimulation	Excitement, challenge, and novelty.	Green Impact is an engagement tool for staff in academic and professional services departments to help minimise their environmental impact, following a 'Plan, Do, Check' process A project to investigate replacing staff work landline and mobile phones with ethical smartphones.
Self-direction	Independence of thought and activity.	The institution has put sustainability strategy as one of the core strategies The institution takes CSR actions in order to accomplish the United Nation's Sustainable Development Goals (SDGs)

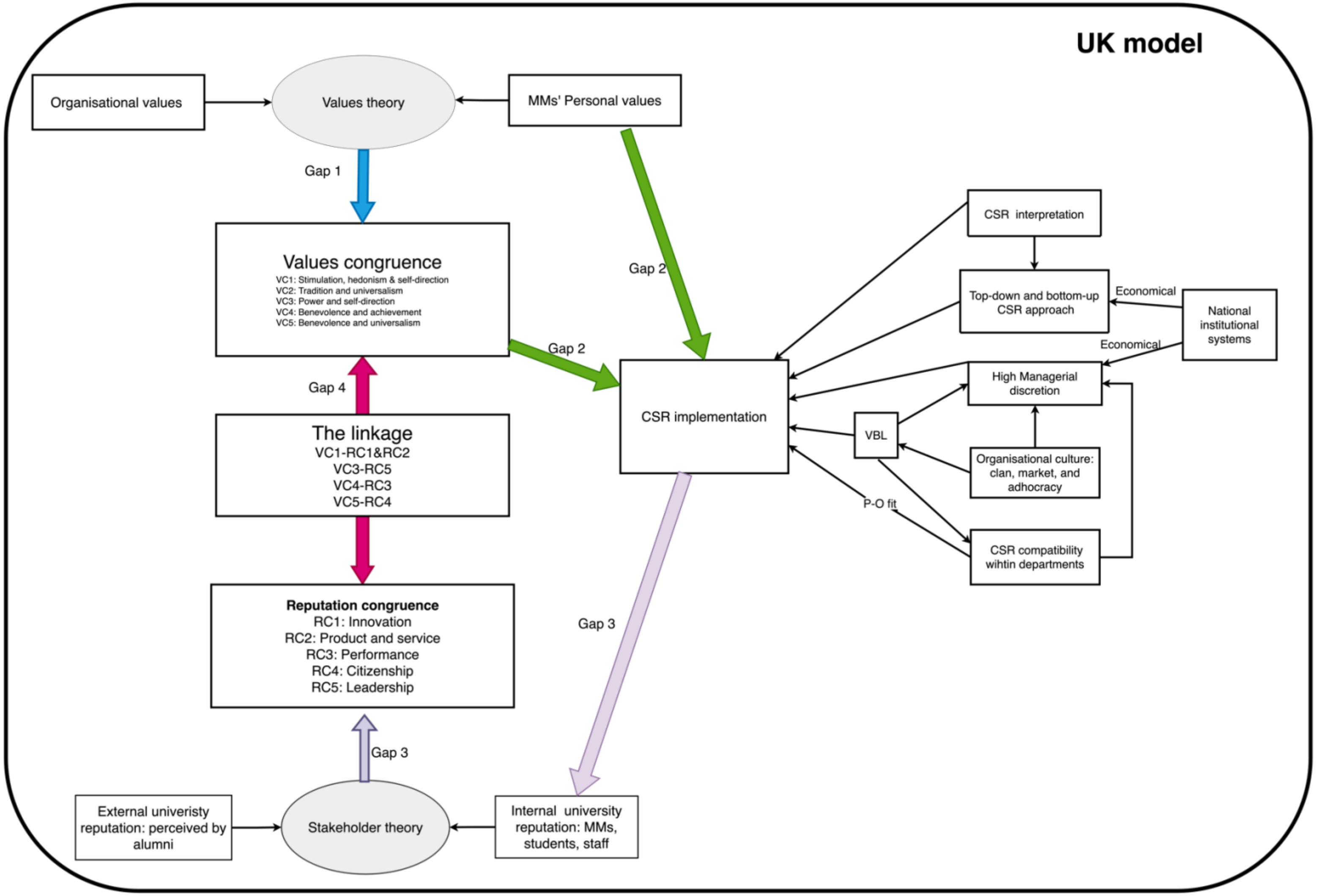
Appendix 13 Comparison between UK and China CSR dimensions adapted from Latif (2018), Vallaeys (2013), Ahmad (2012), Nejati et al. (2011), Tetrevova and Sabolova (2010), Chen et al. (2015) Yu and Zhang (2010), Wang (2015)

UK CSR dimensions	Descriptions	China CSR dimensions	Descriptions
Educational responsibility	All fundamental activities enable a university to operate academically	Educational responsibility	Cultivate talents is the core; a university continually improving teaching quality. inherit and preserve traditional culture and promote national morality (Yu and Zhang 2010)
Research and personal development responsibility	Supports CSR-relevant research, educates key stakeholders regarding social responsibility, develops students with industrial experience, commits to public engagement with academic research outcomes This responsibility related to research and development that include funding's, industry linkages, research with social and economic impact, and public engagement	Research responsibility	Inherit, explore, integrate, and innovate new knowledge Continuous improving teaching and services is the academic responsibility as well as universities' core function. Its purpose is to serve society's interests rather than individual interest. It is the reason the institution exists
		Ethical responsibility	The university has the responsibility to strengthen the morality of students
Legal responsibility	University fulfils its legal obligations. It complies with HE's standards, rules, and regulations, uphold the highest standards of academic integrity and reports any breach of those standards, eliminates unlawful discrimination, ensures workforce diversity, and follows legitimate procedure and policies	Legal responsibility	Legal responsibility is the written norms that the university must follow in the process of running the university, including the national constitution, laws, administrative regulations, and government policies. Policy is a special form of written norms, including government decisions, opinions, notices, and other forms of documents. Legal responsibilities include the responsibility to comply with the law, the responsibility to protect the university's own rights and those of its students and faculty, and the responsibility to prosecute violations of the law (Yu and Zhang 2010)
Ethical responsibility	University adopts ethics and values to guide the approach to work in the organisation. It has a code of conduct, adheres to expectations of societal and ethical norms, be ethical beyond regulations, encourages stakeholders to follow professional standards, makes education accessible for all irrespective of race, creed, or political belief,	State and philanthropic responsibility	The university must maintain the correct direction of education and serve the construction of socialist modernization, so that the educated can become the builders and successors of socialist cause with comprehensive development of morality, intellect, and

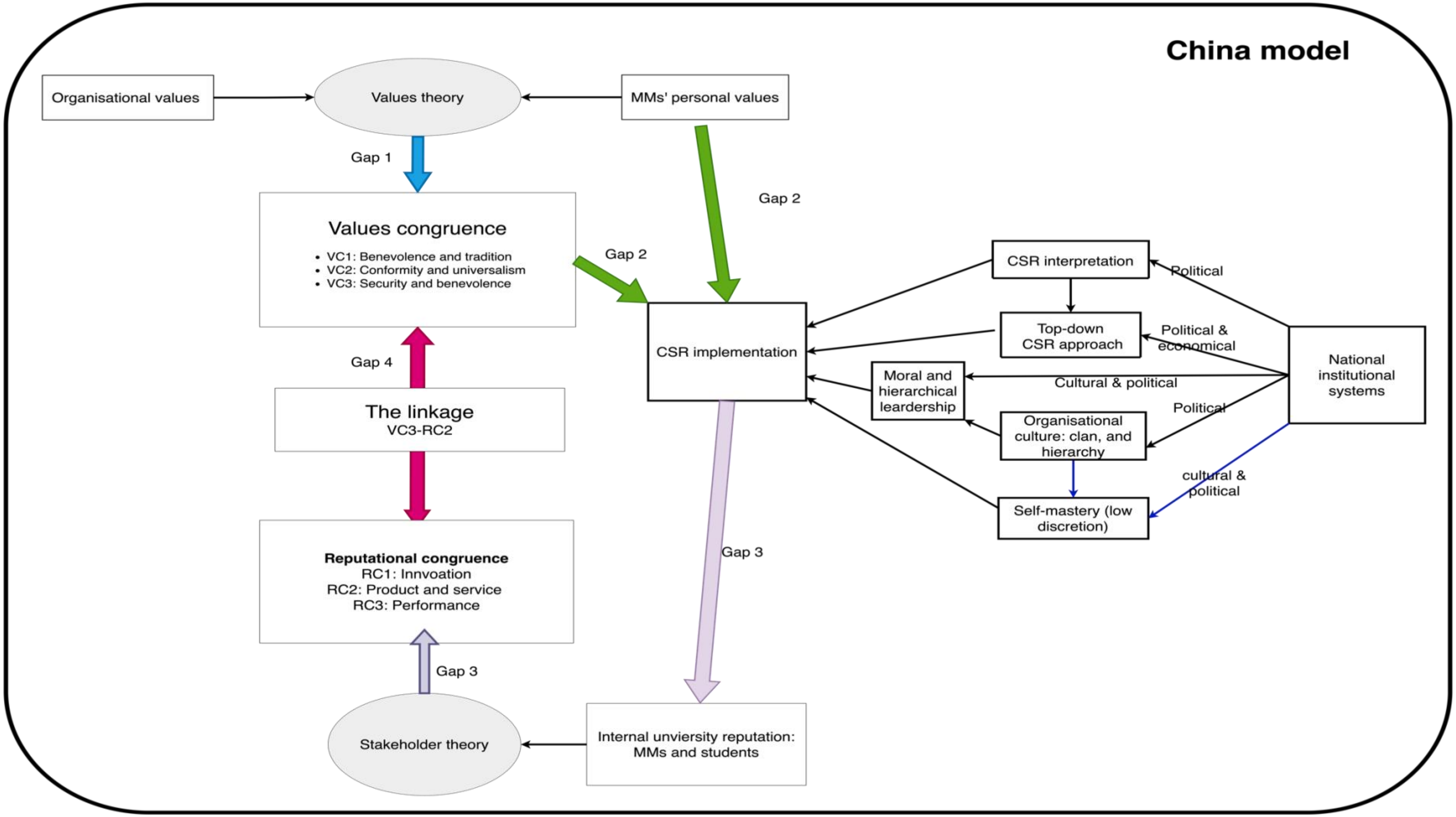
	performs with honesty, transparency, and fairness in all its initiatives and partnerships. This responsibility towards all internal stakeholders Be efficient and fair, commits to equality and diversity, and promotes freedom of expression in operation		physique. Maintain social stability and mitigate negative social issues for state.
Environmental responsibility	University committed to minimising its negative environmental impacts. It enhances students' environmental citizenship through education and empirical project; promotes environmental responsibility and pro-environmental behaviour; complies with environmental legislation, encourages resource-saving, biodiversity, waste reduction, recycling, clean technology investment; and it motivates students to help local businesses with environmental issues	Environmental responsibility	Ecological protection; Green campus; Environmental values education
Philanthropic responsibility	it meets philanthropic and charitable societal expectations, offers financial support to key stakeholders, CSR-related reporting to the public, engage in local voluntary and charitable activities		
Community engagement	it encourages student volunteering, supports social events, plays a consulting role for the community	Community engagement	It encourages student volunteering, supports social events, plays a consulting role for the community. It emphasises volunteering activates conducted with a practical value

Appendix 14 The revised conceptual framework

a). The revised conceptual framework-UK



b). The revised conceptual framework-China



Appendix 15 Key themes emerged from template analysis of Schwartz 's values and its connections with CSR dimensions and RepTrak components-UK

Values congruence and related CSR actions	Examples of the CSR implementation (documentation & MMs' data)	UK PVC and managers perceived Reputation dimensions
Stimulation, hedonism & self-direction values Educational & research responsibility	♦ International volunteer and programs ♦ Student entrepreneurship support ♦ Digital platform for teaching ♦ Education for Sustainable Development and 'future thinking' curriculum ♦ Carbon Literacy Training ♦ Sustainable research that addresses economic, social and environmental aspects of sustainability ♦ Green Rewards platform	Innovation & product and service ♦ Managers felt the university was innovative in the way of taking social responsibility. Besides, most of them were self-motivated and ambitious to be innovative at work. They felt satisfaction from making difference in their works. ♦ Managers perceived service for student and staff positively. Some operational departments that were more visible to public had changed their service considerably align with the sustainable agenda. Those provided internal service enhanced staff CSR behaviours.
Benevolence & Universalism Philanthropic, community engagement, & Environmental responsibility&	♦ Sustainable construction ♦ Plastic Planet campaign ♦ Carbon emission and waste reduction ♦ Protecting and enhancing biodiversity ♦ Environmental policy ♦ Sustainable Food and Drink policy ♦ Sustainable Procurement Policy ♦ Staff volunteering opportunity ♦ Legal advice service	Citizenship ♦ Interviewees mainly discussed environmental protection, social mobility, and volunteering. The first two topics were more visible and strengthened by strategies, and they were more confident about their achievements. But the philanthropic type of activities was a much higher-level long-term goal; and staff volunteering could be easy to be neglected and belittled
Tradition & Universalism Ethical responsibility	♦ Sustainability induction sessions to all new staff ♦ Staff Sustainability Ambassadors Network ♦ Sustainability Awareness Training sessions ♦ Staff social well-being during covid ♦ Modern Slavery Statement ♦ Race Equality Action Plan ♦	Workplace ♦ MMs felt fair, diverse, and inclusive were underlying in the workplace. They, as leaders, were mindful of these and keen on empowering followers and caring about their well-being. A few managers felt they did not get CSR training opportunities.

Power & Self-direction Ethical responsibility	♦ Inclusive decision making through two-way communication ♦ Value-based leadership ♦ Student and Staff Engagement Strategy	Governance & leadership ♦ De-centralised structure strengthened managers' autonomy and consolidated the top-down and bottom-up communication and engagement. ♦ MMs perceived top level was value-based, very supportive, and devoted in CSR. Also, there existed hierarchical leadership. Top and middle managers' leadership varied due to their personalities, but they all significantly positively impact CSR implementation in the department. Besides, CSR supporting top or middle leadership negatively affected other departments' subordinates.
Benevolence & Achievement	♦ Accreditations: ♦ Times Higher Education Impact Rankings ♦ University League 2019 ♦ Platinum for Sustainability Leadership Scorecard (SLS) ♦ Green Gown Awards ♦ UI GreenMetric ♦ ISO 14001	Performance (academic and social) ♦ All managers said the university fulfilled the commitment on CSR, but the exact impact on reputation was disputable. Some people believed the overall CSR activities generated local and global recognized good reputation. Other managers concerned with different external stakeholders with different priorities might perceive the CSR performance varied.

Appendix 16 Key themes emerged from template analysis of Schwartz ‘s values and its connections with CSR dimensions and RepTrak components-China

Values congruence and related CSR actions	Summary of MMs mentioned university social responsibility activities	Chinese MM perceived Reputation dimensions
Benevolence & tradition State and philanthropic & ethical responsibility	♦ Responsible for retired employees’ pension and funeral. ♦ Established affiliated middle school. ♦ University top leaders visit old Chinese communist party members and members in hardship. ♦ Volunteering projects (tree planting, helping elders). ♦ Control food price of outsourced catering service during covid. ♦ Tuition fee allowance and free food for low-income background student.	Citizenship ♦ Inherited and promoted tradition cultures drove MMs to be altruistic and serve the country
Conformity & universalism Ethical & environmental & legal responsibility	♦ Encouraged cycling. ♦ Cared stray animal in campus. ♦ Followed carbon emission standard. ♦ Contributed to the management of the DongTing Lake district.	Citizenship and Workplace ♦ Citizenship would be relatively less impactful to the overall university reputation in Chinese evaluation standard ♦ Workplace is more conformity value focused than equality value focused due to collective and hierarchy value, and the powerful university top management. However, employees well- accept that power distance
Security & benevolence State and philanthropic & Legal responsibility	♦ Compensate family for student accident outside of campus. ♦ Principle of “being absolute safe” campus. ♦ Enhanced student monitoring and tracking system. ♦ Restrict campus entrance for externals. ♦ Collaborated with local police force giving lecture about personal security and cyber fraud.	Product and service ♦ Perceived excellent university social performance in solving involved social issues. ♦ Provided high quality service in meeting the social expectations of security and stability.