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Gender diversity and CSR performance: an exploration of cultural enablers and barriers in China

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Abstract

Purpose – This research aims to explore the cultural enablers and barriers affecting women leaders' engagement in corporate social responsibility (CSR) in China, a large emerging country with distinctive social-economic and cultural contexts.

Design/methodology/approach – The case study method involving interviews with female directors in ten companies, supplemented by document analysis, is used for this investigation.

Findings – This study reveals that the social gender role of women leaders and their active promotion of CSR are deeply shaped by cultural traditions in China such as the pursuit of harmony and reciprocity in Confucian philosophies, family-centric relationships and empathic caring values and collectivism for the common good. While the harmony approach, family centrality and collectivism philosophy may encourage female leaders' CSR engagement, these cultural elements also have paradoxical effects and undermine the contributions of female leaders to CSR.

Practical implications – Findings from this study suggest that policies aimed at increasing female representation need to be culturally relevant and specific. Although culture can enhance female leadership in CSR development by providing a framework of social cohesion and collective values, it can also hinder progress when traditions and norms become barriers to inclusivity and diversity. Balancing the preservation of cultural traditions with the need for social progress is a complex but essential task for empowering women leaders to engage more effectively in CSR.

Originality/value – Despite considerable evidence showing that female leadership can benefit company growth and CSR performance, there is little understanding as to how women leaders' engagement with CSR is established at the business level in different cultural contexts. Previous studies relying on large empirical data to verify the relationship between female representation at the senior level and CSR performance have mostly overlooked the underlying rationale and challenges, particularly the influence of culturally informed social roles on women leaders' engagement with CSR.

Keywords Female leaders, CSR performance, Gender diversity, Social role theory, Cultural traditions, China

Paper type Research paper

1. Introduction

There has been a significant increase in literature that highlights workplace issues, such as gender diversity, can impact corporate performance (Eagly and Chin, 2010; Hamdani and

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Buckley, 2011; Post *et al.*, 2011). Although women are still underrepresented in top management positions and the gender pay gap persists in many business organizations (Hutchinson *et al.*, 2017; Herbert, 2024), mounting empirical evidence from various data sources reveals that higher female leadership representation can lead not only to higher financial performance such as a higher return on assets (ROA) (Mahadeo *et al.*, 2012; Jalbert *et al.*, 2013; Lückerath-Rovers, 2013) but also to improvements in nonfinancial performance, such as corporate social responsibility (CSR) or sustainability performance (Williams, 2003; Larkin *et al.*, 2013; Galbreath, 2018).

Previous research has highlighted that from a traditional view of gender social roles, women are perceived as being more socially sensitive and empathetic (Boulouta, 2013). As such, female leaders are more likely to be conscious of social values and the role that a business corporation can play in enhancing altruistic values (Ibrahim and Angelidis, 1994; Eagly, 2007). They are more likely to raise social and environmental responsibility issues at the board level (Post *et al.*, 2011; Boulouta, 2013). In particular, gender-diverse boards are likely to embrace more diversity and inclusion, as well as contribute to greater community engagement and philanthropy (Williams, 2003; Bear *et al.*, 2010).

However, most literature examining the relationship between gender representation at the senior level and CSR performance relies on large empirical data and quantitative measures to verify the link between female representation and CSR performance (Williams, 2003; Bernardi *et al.*, 2009; Post *et al.*, 2011; Rao *et al.*, 2012). Although the empirical evidence so far has generally supported this link, and better performing companies have been found to have more gender-diverse boards (Bernardi *et al.*, 2004, 2006, 2009), there is little understanding of how women leaders engage with CSR in different cultural contexts, particularly regarding the underlying rationale and challenges they face from a cultural perspective. As highlighted in several studies such as Kakabadse *et al.* (2015), Adams *et al.* (2015), Byron and Post (2016) and Kulik and Metz (2017), understanding the influence of gender diversity on CSR performance requires more attention to important cultural contexts in real-world practice.

Previous research suggests that the motivations for women leaders to engage with CSR are deeply entrenched in social values and structures (Eagly, 2009). Therefore, Social Role Theory is often used to explain gender differences in workplace, families and life (Eagly, 1987, 2009). This theoretical lens highlights how social roles influence perceptions, behaviors and decisions of different genders. These influences are likely to be culturally specific, as "the notion of gender is in itself a cultural construct created to refer to differences between men and women in society in terms of attitude, mental structures, and expectations" (Carrasco *et al.*, 2015, p. 431). Social role theory thus draws significant attention to cultural norms and values embedded in social development and country history, which shape individual's perceptions of societal expectations (Eagly, 2009; Zafra and Garcia-Retamero, 2011). Different cultural contexts, such as traditions, religious values and social-cultural characteristics like power distance, individualism or collectivism and risk avoidance levels (Hofstede, 1983), can significantly influence or moderate how social gender roles are defined and perceived, as well as how these culturally contextualized roles affect and shape the perceptions of women leaders on their ability to influence CSR performance.

The importance of cultural contexts has so far been overlooked in the empirical studies of the gender role in CSR development (Kulik and Metz, 2017). More qualitative studies have been called for to fill this research gap, exploring the underlying processes, rationale and challenges within different cultural constructs as to how and why women in top managerial

positions are motivated to engage in and promote CSR performance beyond conventional financial metrics (Galbreath, 2018; Jain and Jamali, 2016; Rao and Tilt, 2016). This paper responds to this call by investigating the cultural enablers and barriers to women leaders' CSR engagement in China.

We used a qualitative case study approach, conducting in-depth interviews with senior women directors and board members who champion CSR in ten Chinese companies. These companies have demonstrated their commitment to CSR through external reporting or internal management systems. While gender stereotypes and workplace discrimination are prevalent in developed countries, they are even more common in developing countries (Heilman, 2002, 2012; Hutchinson *et al.*, 2017). As the largest and one of the fastest-growing developing nations, China presents a unique context with distinct cultural elements and philosophical underpinnings that influence its social structures. These factors have significant implications for CSR values and perceived gender roles in Chinese society. By exploring the cultural enablers and barriers within this rich context, we aim to contribute to existing research on CSR and gender diversity and provide culturally specific insights that can inform policy development and enhance our understanding of the dynamics between gender diversity and CSR performance in this important area.

The remainder of the paper is structured as follows. Section 2 reviews the literature of CSR and the contribution of women leaders to CSR performance from the social role lens. Section 3 discusses the Chinese cultural elements and how these have been used to inform CSR development in the previous literature. Section 4 presents the research method used for data collection and analysis, followed by the results of the analysis in Section 5. The paper concludes in Section 6, which highlights the key findings and implications from this research.

2. Social gender role and corporate social responsibility performance

Many existing studies have clearly suggested that women leaders significantly and positively influence corporate nonfinancial performance, particularly CSR performance (Hafsi and Turgut, 2013; Ben-Amar *et al.*, 2017; Liao *et al.*, 2015; Setó-Pamies, 2015; Harjoto *et al.*, 2015; Nadeem *et al.*, 2017; Deng *et al.*, 2024). For example, based on empirical data from multiple countries, Setó-Pamies (2015) demonstrated that female talent plays a strategic and positive role in enabling firms to manage their CSR practices effectively. Similarly, in a meta-analysis of 87 female directors from over 20 countries, Byron and Post (2016) confirmed that firms with more women directors on the board engage in more CSR activities and gain higher social reputation. The common rationale applied in the previous literature is that the differences in psychological values and resources between men and women directors can lead to different perspectives in the CSR decision-making process (Daily and Dalton, 2003; Byron and Post, 2016). Women's social roles and their personal perceptions, values and characteristics derived from these roles may play a significant part in driving their CSR efforts (Larkin *et al.*, 2013; Liao *et al.*, 2015). Social role theory has often been used to explain how female board representation leads to better CSR performance (Boulouta, 2013; Hillman, 2015).

Social role theory posits that individuals learn what behaviors are considered appropriate for their gender through social interactions and reinforced by societal norms and institutions (Eagly, 1987). When individuals gradually adopt these roles, they tend to conform to the expectations of their society and behave in accordance with the norms associated with their gender (Eagly, 1987, 2009). Ultimately, these gender roles become internalized and guide individuals' behaviors and attitudes. Due to the societal roles that women typically hold, they are perceived as having more communal and relational characteristics, such as prioritizing the needs of others and expressing emotions more openly, while being less assertive

(Eagly and Wood, 1991). The distinct gender characteristics or traits of female directors influence their contributions in many boardroom discussions as they tend to prioritize building relationships that provide social support and a sense of belonging, leading them to be more mindful of moral and ethical considerations when making decisions at the board level (Tremblay *et al.*, 2016; Deng *et al.*, 2024).

Previous literature has evidenced that the gender traits derived from social roles likely enable women leaders to contribute more effectively to CSR decisions. Women leaders are found to be able to bring more diverse perspectives to boards and promote open discussions, helping boards address CSR concerns and meet stakeholder needs more effectively (Burke, 2000; Bear *et al.*, 2010; Kulik and Metz, 2017). They are often preferred for committees handling perceived "soft" matters such as CSR, because they focus more on social concerns than men (Boulouta, 2013). Women also tend to spend more time to contemplating decisions, which allows them to foresee potential CSR risks or negative CSR performance outcomes (Boulouta, 2013; Hillman, 2015). Therefore, women leaders are likely to be actively involved in CSR activities and decision-making due to their social roles and values, acting in a manner more attuned to social concerns and consistent with gender expectations.

Nevertheless, although social role literature highlights that the values and unique resources women directors bring to the board have a positive effect on CSR, their influence is sometimes limited. Gender stereotypical beliefs still pressure women to act in more caring and sensitive ways. Women who challenge the decisions of their male counterparts are likely to be dismissed on male-dominated boards (Konrad *et al.*, 2008). As a result, women in top management positions often face discrimination and stereotype challenges, restricting their ability to fully contribute to corporate strategy development and oversight (Arfken *et al.*, 2004; EOWA, 2008; Galbreath, 2011). This may explain why male directors tend to welcome women directors' input on "soft issues" (such as human resources, occupational health and safety, corporate donations and ethics), but discount their input on technical issues (such as engineering) (EOWA, 2008). Sex-based biases or stereotyping can manifest in various forms across different culture contexts, limiting the influence of women directors on CSR decisions.

3. Cultural perspectives on social gender role

Cultural beliefs are an important part of social structures as they produce and reinforce people's values and perceptions. For women leaders, their engagement in CSR is likely rooted in cultural traditions and values that shape their perspectives and decision-making. In the country of focus in this study, most Chinese people believe that businesses should exist with integration, balance and harmony, rather than distinction and comparison (Chen and Miller, 2011; Lau *et al.*, 2021). Central to the Chinese cultural value is the concept of harmony. This concept originates from the Taoist harmony teachings. Taoist harmony emphasizes the connection between humans and nature and implies that businesses can only survive and develop by acting in harmony with the natural environment (Wang and Juslin, 2009). Taoism places great importance on environmental protection and responsibility based on its essential idea of balance between businesses and the environment within which they operate. This culturally specific aspect of human–nature unity significantly influences business identity orientations and shapes how management perceives external stakeholder values and their importance in internal corporate decisions (Chin *et al.*, 2020). As Wang and Juslin (2009) stressed, although the concept of CSR was developed in the West, the core principles of CSR are not new in China as this concept draws on many aspects already evident in traditional Chinese culture, such as the elements of harmony and relationship with nature.

However, a more important development of the harmony concept is its deep embedding into societal norms and cultural values of interpersonal relationships within the highly influential Confucian philosophy. As in Confucianism, family is regarded as a central and foundational unit of society, the relational harmony and balanced relationships start within the family. Confucius believes that a well-ordered family leads to a well-ordered state; If individuals fulfill their familial roles with integrity, revolving increasing family wealth, guarding the family status, continuing the family tree, honoring the ancestors and taking responsibility for the elderly and others, society as a whole will flourish (Chen and Miller, 2011). It is often said that in China before you are able to fulfill the responsibilities of your workplace, people must first prove they are able to successfully manage and balance family relationships (Fam *et al.*, 2009). Chinese society is strongly underpinned by Confucian views on harmony between family members and expected commitment to family, other people and society (Li, 2006).

Extending this concept to broader societal relationships, Confucian interpersonal harmony emphasizes virtuous behavior and benevolence, grounded in the belief that virtuous actions will be reciprocated in kind by others (Ahmed and Li, 1996; Wang and Juslin, 2009). This extends beyond the family to encompass a wider social network comprised of morally binding and mutually dependent relationships (Chen and Miller, 2011). Harmony in Confucianism often emphasizes conflict avoidance and coexistence, as by "putting people first" and "valuing harmony" in relationships, people can achieve a more humane balance of social order, reciprocity and justice (Phoon-Lee, 2006, p. 24).

Strong family bonds, as a foundation for a harmonious society, are also considered essential for fostering a cohesive and collective social structure. This idea aligns with the cultural belief in collectivism, which emphasizes a relational mindset, group harmony and balance, as reflected in Hofstede's classification of national cultural dimensions (Hofstede, 1983; Hofstede and Bond, 1988). The cultural tradition of collectivism prioritizes the goals and values of the group (such as family, workplace team, community or state), while placing individual objectives and aspirations in a secondary position (Wong *et al.*, 2010). It focuses on the group or community as the primary unit of importance and advocates that those individuals in positions of authority or responsibility should collectively share the responsibility for the welfare and benefit of others and the common good. These traditional cultural values and constructs are still prevalent and significantly influence management decisions, such as environmental reporting decisions, in China today (Qian *et al.*, 2024).

Women have traditionally played a key role within the family and this perspective often influences their approach to business management. Cultural expectations deeply tied to family obligations reinforce the belief that women's strong familial bonds enable a greater moral and emotional connection to the businesses they lead or work for (Ng and Chakrabarty, 2005). This connection can manifest in various ways such as a greater emphasis on employee well-being, interpersonal relationships and CSR initiatives. Based on the social role theory, women are often associated with maintaining harmony and resolving interpersonal conflicts due to their greater familial and societal roles (Eagly and Wood, 1991). This inclination toward cohesion and harmony in Confucianism can be attributed to the way women are raised in traditional society, emphasizing qualities such as nurturing, empathy and cooperation, and responsible for promoting harmonious relationships within families and collective benefits in broader communities and society (Wang and Juslin, 2009). Chinese philosophy often associates femininity (yin) with qualities like gentleness and relational focus. These traits are seen as conducive to creating and maintaining harmonious relationships, contrasting with masculinity (yang), which emphasizes strength and assertiveness (Chin *et al.*, 2020). Women have been seen as caretakers of familial harmony,

expected to mediate conflicts and ensure the well-being of other people. They are found to be people-oriented and embrace more people-centered skills while male leaders may display more task-oriented behavior and directive approaches (Gartzia and Baniandres, 2016). When women can effectively meet culturally expected family and social gender norms, they are often better positioned to balance their professional ambitions with family responsibilities and enable workplace harmony by prioritizing team cohesion, group identity and collective achievements (Wang and Juslin, 2009; Deng *et al.*, 2024).

However, in addition to the cultural beliefs in harmony and collectivism, the Confucian tradition also embraces important characteristics of hierarchy, authority and high-power distance (Ahmed and Li, 1996). The most powerful people, such as the most senior family members or top manager in business, are likely to dominate the decision-making process, whereas others are expected to obey the elders and leaders at all times. From a traditional/Confucian viewpoint, women are regarded as being relatively subordinate to men, especially in the workplace, as majority of the powerful positions are occupied by men. Confucius emphasizes five hierarchical cardinal relationships (Wulun) for the family and society: the relations between ruler and subordinate, father and son, husband and wife and siblings and friends. Historically, within the family, the husband was seen as the ruler, expected to work and provide for the family, whereas the wife was expected to obey, show respect and manage domestic duties (Hofstede and Bond, 1988; Wang and Juslin, 2009). Although modern Chinese women no longer strictly adhere to this hierarchical tradition, the essence of traditional gender role expectations persists, which often leads to the perception that women are better suited for supportive or nonexecutive roles rather than strategic decision-making positions in the business world (Deng *et al.*, 2024). Notably, women continue to face explicit discrimination in the labor market and workplace (Deng and Fraser, 2023).

Gender stereotypes and bias embedded in the cultural traditions about how they should behave, may further impede women's career advancement as a result of the devaluation of their performance and achievements in the workplace (Heilman, 2002). As revealed by Ng and Chakrabarty (2005), in the traditional Chinese cultural context where power distance remains high, female managers facing workplace discrimination are more likely to respond in ways that preserve harmony and avoid direct confrontation. "Strong women" are often criticized in traditional society, which explains why females who hold leadership roles can be represented as a pyramid, where the closer they get to the top, the fewer women there are (Ng and Chakrabarty, 2005). Women have to overcome many stereotypes and prejudicial obstacles before becoming appointed to a board or other senior roles (Tremblay *et al.*, 2016). Those women who rise to top positions in organizations often need to navigate the authority associated with their roles while contending with societal gender stereotypes, and they have to bear gender expectations in mind when making CSR decisions (Deng *et al.*, 2024). They tend to practice personal coping strategies rather than direct and assertive approaches, unless they could obtain support from the utmost power in the hierarchy (Qian *et al.*, 2024). It seems that the challenges and barriers for women to engage in CSR in the Western context, such as gender discrimination or stereotype, are likely to exist in different forms as a result of different cultural values. This warrants an exploratory study to understand the views of women leaders in promoting CSR performance and how different cultural elements may have influenced their perceived social roles and the challenges they face in executing CSR decisions.

4. Research method

We employed a qualitative research method for this study. Qualitative research is considered more appropriate to answer research questions with multiple factors at play in real-life

contexts (Yin, 2003; Hennink and Kaiser, 2022). Zattoni *et al.* (2013) highlight many tangible benefits of qualitative method in exploring real-life business and management practices, such as offering new contextually enriched insights to provide a deeper understanding of the underlying issues and reasons for the phenomenon of interest. Gender diversity and cultural beliefs are both complex and sensitive issues in real-life practice, requiring attention to the details and depth. Therefore, the qualitative approach is suitable to reveal the nuances of women's engagement experience for promoting CSR performance.

The case study exploration mainly involving semi-structured interviews with female leaders was used for this research. The exploratory nature of the study allows flexibility in probing questions, identifying emerging areas of interest and facilitating the acquisition of an in-depth understanding of participants' perspectives (Bernard and Ryan, 2009). In addition to the interviews, we reviewed company CSR reports (2018–2019) and relevant documents on CSR dimensions and metrics via the company's official website to supplement the interview data (detailed in Table 2 in the findings section).

The interview questions focused on the interviewees' roles and responsibilities in CSR, the perceived importance of CSR performance to their companies, and the reasons for these perceptions. Specifically, we asked the interviewees to provide examples of recent CSR decisions they were involved in during boardroom discussions and how consensus was reached in these discussions. We also sought their reflections on the roles other senior management team members play in making CSR decisions. Additionally, we inquired about their personal backgrounds and views related to CSR performance, leading to an exploration of the impact of traditional cultural beliefs and values on CSR.

The convenience sampling approach was initially used to recruit interviewees based on the personal networks of the researchers. We then used a snowball technique by asking the interviewees for potential new contacts within their networks that might be interested in participating in this study. As a result, we conducted interviews with ten female senior managers who participated or championed CSR performance development in their companies. The interviews were all audio-recorded upon the consent from each interviewee, who was supplied with the project information sheet and consent form in accordance with the requirements of the ethical approval. The investigation was conducted in 2018 and 2019 and each interview lasted between 40 min to two hours. Table 1 summarizes the case companies, their industry and listing profiles and the positions of the interviewees.

As shown in Table 1, the companies that our interviewees were from a broad range of industries, which offer different perspectives on the subject matter. Although the size of the companies ranged from small (less than 200 employees) to very large (over 3,000 employees), the majority were relatively large, with the largest case company having over 60,000 employees. The case companies included both publicly listed and private nonlisted companies. The female directors interviewed included company CEOs, chairpersons, board members and senior managers. Many held multiple portfolios within their companies, serving in roles such as executive, nonexecutive and independent board of directors. For instance, two subsidiary company CEOs also served on the boards of their parent companies. However, two companies had all-male boards with no female directors. In these companies, two senior female managers – a Director of Human Resources and a Director of a philanthropic fund – played pivotal roles in championing CSR initiatives. We therefore interviewed these two female managers.

Upon the completion of the fieldwork, each interview was transcribed to generate a rich set of data, including field notes. A thematic approach was used to analyze the qualitative data. This involved a manual coding of the transcripts, consolidating the codes into conceptual themes in relation to cultural traditions in China and aggregating and categorizing

Table 1. Interview company profiles

Company	Industry	Listing status	Size*	Interviewee position
1	Education services	Nonlisted	Medium	Founder and Chair of board
2	Health care – biotechnology	Nonlisted	Small	Chair of board
3	Telecommunication	Nonlisted	Large	Director of Human Resource
4	Professional services	Nonlisted	Small	Founder and CEO
5	Home furnishings	Listed	Large	Director of the Philanthropic Fund
6	Commercial Landscaping Services	Listed	Medium	Independent director
7	Real estate	Listed	Very Large	Chief Secretary and executive director
8	Utilities	Listed	Large	Non-executive director
9	Telecommunication	Listed	Very large	Non-executive director and a subsidiary CEO
10	Steel manufacturing	Nonlisted	Large	Non-executive director and a subsidiary CEO

Note(s): *Small = less than 200 employees; Medium = 201–1,000 employees; Large = 1,001–3,000 employees; Very large = over 3,000 employees
Source(s): Authors' own work

the emerging themes into different cultural dimensions identified in the literature (Cassell, 2015). The initial analysis started with open coding, which involved a detailed examination of interview transcripts and field notes to identify and label emerging concepts, themes and categories (Boeije, 2010). This meticulous method captures the intricate nuances of the data, providing a solid foundation for analysis (Corbin and Strauss, 2008). The coding and recording the occurrence of themes and categories enabled the researchers to identify the major themes in the data. These themes were used to understand the likely impacts of different culture elements on female directors' involvement with CSR activities and decisions.

Both manifest and latent coding approaches were applied to identify keywords and themes (Neuman, 2013). The manifest analysis was used to identify explicit themes by tracking the occurrence and frequency of key concepts in each transcript. Seventy-four recurring words and phrases in the transcripts, such as "family," "harmonious community," "local community," "employee," "obligation," "relational value," "nature," "common social value," "collective benefit," "minority," "pressure for consensus" and "common good," to name but a few, were identified and documented in a master coding sheet. To complement direct/manifest coding that might ignore subtle nuances and deeper meanings of the texts, we also applied latent coding to analyze the semantic content of sentences and paragraphs to reveal underlying and implicit themes (Neuman, 2013). For example, the text of "Our company holds an annual end-of-year party where we award employees for outstanding social responsibility performance. One of the recipients is a disabled employee […] Watching him do so was both tearful and filled with pride for me and for all of us" implied that in addition to a personal alignment with the company's social responsibility values, the interviewee was also empathetic, emotionally attuned and values inclusivity. The emotional attachment to vulnerable people appeared to drive female managers' commitment to CSR. Although such latent analysis could be subjective and potentially less reliable, it provided additional insights that might otherwise be overlooked in manifest coding. To minimize subjectivity and enhance the reliability and accuracy of latent data interpretation, we

implemented a triangulation process during data analysis (Gioia *et al.*, 2013). This involved both data triangulation – comparing findings with the existing literature and investigator triangulation, which included discussions among the researchers, to cross-check the narratives and coding analysis (Patton, 2002).

After applying both coding methods, we consolidated and categorized the codes. This phase involved refining the codes by sifting, condensing and integrating them, which enabled a transition from broad initial coding to more focused core categories that capture the essence of the data (Patton, 2002). For example, recurring codes with similar meanings, such as "relationship," "relational networks" and "relational value," were consolidated into a single category. This process of narrowing the data to the most salient and meaningful codes reduced its volume while retaining the depth necessary for a thorough analysis. The integrated and categorized themes form the foundation for the findings presented in Section 5.

5. Findings

Although all the case companies engaged in CSR and reported their CSR metrics and activities either in corporate annual reports or internal management reports, the dimensions of CSR each company focused on slightly varied. The key CSR activities centered around three areas: community contribution, employee well-being and support and environmental protection. Table 2 provides an overview of CSR dimensions engaged and measured in each case company.

Table 2. CSR dimensions reported in each company

CSR dimension	Engaged companies
Community engagement – charity activities	Companies 1, 2, 3, 4, 5, 6, 8, 9 and 10
• Philanthropic donation	
• Poverty alleviation	
• Sponsoring disadvantaged children	
• Funding disaster relief	
Employee well-being	Companies 1, 2, 3, 4, 5, 6, 9 and 10
• Health and safety training	
• Employee welfare	
• Improving workplace environment	
• Supporting disability employment	
Environmental protection	Companies 2, 5, 6, 7, 8 and 10
• Product responsibility and stewardship	
• Land pollution control	
• Improving carbon and energy efficiency	
• Waste reduction and recycling	
• Biodiversity improvement	
• Water pollution control	

Source(s): Authors' own work

The summary of CSR activities showed that the case companies with female CSR champions focused predominantly on community contribution and employee development, with slightly less emphasis on environmental protection. In terms of community engagement, charitable and philanthropic donations were a significant part of the CSR metrics, with many companies specifically documenting the amount of monetary donations in their CSR reports. Community contributions, such as assisting those in need and alleviating poverty, were often voluntary. For example, some companies organized employee visits to aged care homes and sponsored children in rural areas. However, several large companies, such as Company 7 and Company 9, sought to link these efforts directly with government initiatives or policies, such as government-initiated poverty alleviation programs. Interestingly, although "community" was a core value in balancing social, environmental and economic performance and contributing to the wider community, none of the companies interviewed focused on or reported community communication efforts aimed at achieving positive outcomes for all local stakeholders. Topics related to community education, building sustainable communities, community partnerships or public consultation and dialogue were seldom considered relevant or necessary to focus on.

Employee health and safety were highlighted by several companies as a priority in setting CSR targets. Some of the employee support programs were backed by government initiatives. For instance, Company 1's CSR highlight was the employment of disabled individuals. In China, to encourage companies to hire disabled people, who often face discrimination in the job market, the government mandates the establishment of an "employment guarantee fund for the disabled" and sets a target for companies to have 1.5% of their workforce comprised of disabled employees. After realizing that the quality of work was not compromised by their disabilities, Company 1 used more disabled individuals than the required quota.

In terms of environmental responsibility, the case companies paid significant attention to product responsibility and climate change. They expressed strong support for carbon emission reduction and energy efficiency, particularly in the real estate development and mining industries. For manufacturing businesses, product environmental responsibility was a crucial aspect of CSR, with special programs dedicated to product lifecycle management. For example, Company 5 launched a "trade-in" scheme to take back furniture at the end of its life, reducing the number of products and waste going to landfill. This scheme also advocated for the reuse of scrapped furniture and promoted an environmentally friendly lifestyle to customers.

5.1 Cultural enablers

As emphasized in the social role theory, one of the underlying explanations for women leaders' CSR commitments is that women tend to possess communal and relational attributes based on their societal roles. In this study, interviewees' experiences and perceptions of CSR performance were deeply shaped and contextualized within various but interconnected dimensions of cultural traditions, as revealed through the themes of corporate responsibilities and social roles.

5.1.1 Harmony and reciprocity. With regard to the rationale and philosophy of CSR, most female directors highlighted the importance of framing CSR into a harmonized and balanced development principle for its management. From the social role perspective, women in leadership are often more closely associated with being people-focused and prioritizing the building and maintenance of interpersonal relationships (Druskat, 1994; Gartzia and Baniandres, 2016). As Galbreath (2011) evidenced, the relational and communal abilities of women leaders enable them to better engage with multiple stakeholders, balance their interests and needs and align stakeholders' interests with business value so as to improve CSR performance. While this focus of communal and relational leadership was evidenced in the interviews of this study, such focus was contextualized and shaped by the

cultural tradition of relational harmony. The prioritization of harmony extends to both nature, influenced by Taoism's principle of balance between internal business policies and the external ecological system and interpersonal relationships, informed by Confucian ideals of harmony within families and communities. This tendency can be traced to the traditional upbringing of women, who were seen as guardians of familial harmony and entrusted with resolving conflicts, in contrast to the competitiveness and authority often encouraged in men (Ng and Chakrabarty, 2005)

The female directors in Companies 5 and 7 even elevated harmony as the fundamental spirit of their business development for CSR and stressed that "this spirit must be passed on to generations of leaders in the company to ensure the company could last for centuries" (Director of the Philanthropic Fund, Company 5). This concept underscores the importance of achieving balance, adaptability and embracing change as fundamental to a harmonious life of the business (Li, 2006; Li *et al.*, 2017; Chin *et al.*, 2020). Engaging in CSR was perceived as a means to bring unity between human beings, nature and society as a whole. Social and environmental responsibilities were seen as integral elements that must be embedded in every aspect of business operations to achieve long-term sustainability and success:

> We always keep the philosophy of "harmony between nature and mankind" in mind. This is especially true in our real estate development. When we develop a residential or commercial area, from land selection and building design to construction and interior decoration, we must ensure that everything forms a consistent and harmonious whole with nature. (Chief Secretary, Company 7)

In addressing conflicts and challenges in CSR projects, the interviewees emphasized their reliance on relational values, networks and a people-focused approach, reflecting gender roles traditionally associated with women. However, their perspective extended beyond these gender traits and relational leadership styles. Their approach embodied a harmonious philosophy rooted in culturally informed social gender roles. Female directors applied this philosophy to persuade others to prioritize the interconnections between business operations and the broader community in solving CSR problems:

> When I found many problems in that project, I started to talk about our relational value to local communities […] If we are to develop relational networks between the company and local communities, this relational focus must include employees' families and their relationship in local surrounding areas […] We are not solely responsible for our own business. We are a harmonious community. […] It was not a short story, but eventually the project wasn't going ahead. (Non-executive board director and subsidiary CEO, Company 9)

The interviewees also connected the notion of harmony with the Buddhist thinking on CSR. The concept of karma, which several interviewees referenced, underlines that wealth and honor are determined by providence (Yau, 1988; Brammer *et al.*, 2007). When combined with Confucius harmony philosophy, engaging CSR was seen as an integral component of reciprocity in social construct and life. By aligning corporate activities with societal values, many female leaders sought to achieve a balanced and mutually beneficial relationship among businesses, individuals, communities and society:

> I believe in karma and think that the concept of CSR is rooted in the idea that the energy of love and kindness circulates. When a company gives back to society, that society tends to appreciate and support the company in return. This creates a cycle of positive energy. (Director of the Philanthropic Fund, Company 5)

> I think that CSR is a process of reciprocating benefits to society. For example, a company profits from society and its people, and it is essential to return those benefits to society in the end. This creates a virtuous cycle. (Chief Secretary, Company 7)

It appeared that female directors expressed reciprocity more relationally, focusing on personal and social bonds. Some interviewees held the view that giving back to society was a personal obligation. This perspective of reciprocity highlighted that ethical behavior in business, economics and society is also the full responsibility of individuals (Norberg-Hodge, 2010; Chin *et al.*, 2020). Several female leaders emphasized that if individuals acted virtuously toward others, they would receive virtuous behavior in return. For example:

> I want to help because I believe my accomplishments are the result of good deeds from a previous life. Many people may put in tremendous effort without achieving similar success, whereas I have reached my goals with relatively little effort. It feels like I am blessed, and this sense of being fortunate makes me want to give back to society. (Founder and Chair, Company 1)

> I believe that by visiting and supporting those who have experienced natural disasters, we can gain insights into reciprocity and develop a deeper appreciation for the peaceful life we have. (Chair, Company 2)

One of the interviewees noted that their strong belief in harmony and reciprocity aligned with the old Chinese saying, "Good is rewarded with good, and evil with evil." Female leaders applied this principle to their personal commitment to CSR, drawing on culturally expected gender roles in practicing reciprocity within various interpersonal and communal settings.

5.1.2 Family and empathy. Family is the fundamental unit of society in China. From a social role perspective, female leaders are often more concerned with CSR performance due to their significant "caring" roles within both family and society (Boulouta, 2013). Family was a most frequently mentioned word in the interviews. Traditionally, and perhaps still today, women have borne the majority of family responsibilities. This traditional gender role is more pronounced in China compared to the West (Wang and Juslin, 2009). Female directors believed that if a person cannot maintain harmony within their family, they would be viewed as incapable of fostering harmony within an organization or even a nation. This view of the family extended to broader communities, including employees and their families:

> Your employee is your family member. Paying attention to their welfare and ensuring equal treatment will make them feel they are part of this larger family or collective. Culturally, they will be more receptive to this perspective, feeling closer to you and to one another. (Founder and CEO, Company 4)

> Every business activity involves people. Therefore, our strategy is to develop relational networks that resemble a large family, both between the company and its employees and among the employees themselves. This relational focus extends to employees' families and their connections within the local community. While this creates a complex network, ensuring that it remains balanced and cohesive, like a single family, is crucial for the long-term sustainability of the company. (Non-executive board director and subsidiary CEO, Company 10)

A few interviewees explicitly attributed the differences in CSR perceptions between men and women to their distinct upbringings and family responsibilities. They noted that these experiences contributed to women's inherent "caring" nature toward CSR:

> Women are predominantly the caregivers within family support, which brings distinct perspectives to CSR. […] I chose [the company's name] and this role because the core of their corporate culture is treating employees and business partners as family members. (Director of the Philanthropic Fund, Company 5)

The centrality of family in Chinese society significantly influenced female leaders' emotional commitment to CSR. Many interviewees demonstrated strong empathy and

emotional connections with the community, employees and individuals affected by corporate policies. This empathy was especially evident when dealing with vulnerable groups such as the disabled, children and the elderly. Female directors frequently expressed sympathy for those less fortunate, such as left-behind children and victims of natural disasters. They viewed the social system as a family-like network of mutually dependent relationships. Some interviewees became visibly emotional when discussing the community members they assisted:

> Our company holds an annual end-of-year party where we award employees for outstanding social responsibility performance. One of the recipients is a disabled employee […] Despite his limited mobility, he managed to walk to the stage. Watching him do so was both tearful and filled with pride for me and for all of us. (Founder and Chair, Company 1)

The emotional attachment to vulnerable people drives female managers' commitment to CSR, a sentiment evident both at the company level and on a personal level. Several interviewees noted that, in addition to corporate philanthropic donations, they personally contributed significant amounts of money to assist those in need, just like "what they did for family members" (Director of the Philanthropic Fund, Company 5). This sense of family-centric empathy and caring extended to the relationships with families of employees and local communities affected, reflecting female leaders' broader cultural value toward supporting and uplifting others.

5.1.3 Collectivism and common good. As traditionally women's influence is largely confined to family roles, they tend to nurture open communication and group cohesion, aiming at collective values for the benefit of all. Women leaders were found to exhibit more cooperative management styles (Galbreath, 2011), reflecting the collectivist values traditionally associated with their social roles. Collectivism, as a cultural orientation, prioritizes the goals, values and well-being of the group over those of the individual. This orientation is deeply embedded in cultural and societal structures that emphasize unity, common goals and interdependence, as seen in traditional societies like China. Women generally exhibit higher levels of collectivism compared to men, who tend to lean toward more individualistic achievement (Mortenson, 2002). During the interviews, CSR was often framed as a mutual responsibility aimed at serving the broader interests of society at large. Several interviewees stated that while allocating resources to CSR in boardroom discussions could be challenging, adopting a collectivist approach enabled them to effectively persuade others and advance these initiatives:

> One of the most significant jobs that a board does is to set strategy and I said, look, for meaningful social responsibility, the way we interact with our customers, with the communities, has to be driven by common social value […] It's absolutely crucial at that critical time that the board understood what those common social drivers are for success. (Independent Director, Company 6)

In line with several previous studies that suggest that women leaders possess higher levels of moral reasoning and responsibility than men leaders in business management (Elm *et al.*, 2001; Kakabadse *et al.*, 2015), in this study, female directors constantly expressed a strong sense of "felt" obligation to CSR when discussing their values and ethical beliefs. Most interviewees viewed CSR metrics as a form to fulfill their ethical beliefs about contributing to the greater good of society. They noted that CSR resonated with their personal value belief of communal well-being. For instance, Company 3 has been honored with the title of "Most Respected Company in China" for three consecutive years. The female director attributed this achievement to the company's collective moral and ethical principles:

> Our obligation is to follow our heart and resist external pressure and temptations, […] it is one level up from general honesty, it means we together should do what we feel is right to do for

> everyone in society, even if it is not written in the business contract. (Director of Human Resource, Company 3)

It seemed that the positive connection between social gender role and CSR performance was often contextualized and interpreted through a cultural and philosophical lens at the societal level in China, rather than solely from a management perspective at the organizational level, as much of the previous literature focused on (Boulouta, 2013; Liao *et al.*, 2015; Setó-Pamies, 2015; Nadeem *et al.*, 2017; Deng *et al.*, 2024). As envisioned by the female director at Company 9, she acknowledged the nuances of social gender roles between men and women but emphasized that effective CSR required leveraging leadership skills from board members of all genders to achieve collective interests and create synergies:

> It [CSR] needs leadership contributions from different genders. Men may be more rational, performance and profit driven in a business environment; while we are more sensitive, resilient, and responsibility driven. But ultimately […] it should be a collaboration for collective benefits of all. (Non-executive board director and subsidiary CEO, Company 9)

5.2 Cultural barriers

While the harmony approach, family centrality and collective philosophy have enabled and encouraged women leaders to positively engage in CSR decisions, these cultural elements also have paradoxical effects and sometimes undermine the contributions of female leaders to CSR.

5.2.1 Harmony and minority. Harmony emphasizes the importance of balance, cohesion and stability (Phoon-Lee, 2006; Lau *et al.*, 2021). While it seeks to integrate everything into a unified whole, the pursuit of harmony can sometimes result in the devaluation or subordination of minority desires and voices (Qian *et al.*, 2024). Female leaders remain largely underrepresented on corporate boards, and in some cases, there is only one woman in the entire senior management team. They face difficulties in both contributing to, as well as getting appointed to, corporate boards in the first place. Many interviewees highlighted the lack of support in numbers, or the absence of a critical mass – having three or more women on the board. Previous studies have shown that when boards have fewer than three female directors, their input is often undermined or ignored (Konrad *et al.*, 2008; Joecks *et al.*, 2013), whereas boards with three or more female directors are more likely to engage in voluntary CSR assurance (Liao *et al.*, 2018). The interviewees stressed that getting the "minority" voice heard was inevitably challenging in a society where the focus is on maintaining overall balance and the unique needs and perspectives of minority groups are likely to be suppressed in favor of majority interests:

> […] they [other board members] did not care that much about it [CSR performance], and thought I was too fussy […] But I had to back off during the coordination process with all other male senior managers [I was the Chair but the only female executive], although I still made sure my retreat did not hurt the interest of the shareholders I represent. (Chair, Company 2)

> There are very few females getting to the board level […] In a board dominated by male directors and business-oriented perspectives, I know it's difficult to directly veto the contract. It's not just about numbers or power; you don't want to be the few who disrupt harmony, the outsiders who stand out. (Non-executive director and a subsidiary CEO, Company 9)

The emphasis on conflict avoidance is likely to create pressure to conform, discouraging minority groups from expressing dissenting opinions or advocating for their distinct contributions that challenge the status quo of harmony. Kakabadse *et al.* (2015) highlighted

that when women are in the minority on boards, they fear challenging their male counterparts and disrupting cohesion and harmony, which undermines their ability to have a constructive impact on board performance. Consequently, their experiences, values and knowledge are less likely to significantly influence the board's decisions (Byron and Post, 2016):

> Sometimes the pressure for consensus was overwhelming […] When you found you were in such environments, you would not want to create disharmony, or upsetting the balance simply to distinguish yourself from others […] Still very few women board members, as far as I know, are willing to stand out or challenge the status quo under these circumstances. (Non-executive director and subsidiary CEO, Company 10)

The interviews seemed to highlight the paradoxical tension between majorities and minorities within a harmonious society. While the goal of harmony in the cultural tradition is to foster unity and stability, it is crucial to recognize that the balance means minority voices are heard and accommodated.

5.2.2 Family and hierarchy. While the Confucian philosophy strongly emphasizes commitment to family and the development of relationships, this family-centric view also highlights a hierarchical structure within the family, which mirrors societal order, assigning distinct hierarchical roles and responsibilities (Ahmed and Li, 1996). This hierarchy has traditionally placed women in subordinate roles, similar to their positions within the family (Ng and Chakrabarty, 2005). People in family and society are expected to obey elders, typically men and the powerful, typically government authority. Although modern society no longer strictly adheres to these hierarchies, the fundamental structures in various societal aspects, such as political and economic positions, remain largely unchanged. Social role theory explains that leadership roles, like directorships on corporate boards, are often viewed as more suitable for men, and the lack of female representation in politics further reinforces this status (Chizema *et al.*, 2015).

In the interviews, CSR performance metrics and dimensions were primarily determined by the chairman. When female leaders were not in this top position, they had to persuade the chairman and secure their support for CSR initiatives before the board could vote on them. The significant power distance embedded in the cultural practices meant that CSR performance decisions largely depended on the attitude, values and passion of the top individual in the business "family":

> CSR is just our chairman's personal business philosophy, which obviously becomes the business philosophy of the whole board and company. That is normal for a private company. (Independent director, Company 6)

> CSR metrics, such as philanthropic donations or poverty alleviation, are all voluntary [….] they are decided by the chairman […] I might put up a suggestion, an idea, based on facts and evidence, but unless some of the stronger, more significant male influencers at the table agree, this kind of influence strategy will not work […] The chairman is the key to convince and approve, if you want to make an influence as minority groups […] Luckily, our Chairman is a visionary and responsible person. (Non-executive director and subsidiary CEO, Company 10)

The traditional hierarchical and patriarchal family structures, reflected in broader societal hierarchies, can reinforce authority and acceptance of hierarchical governance. When the government holds significant power, it is likely to pose another challenge for female leaders' engagement in CSR. Sometimes, this government influence occurred even before corporate boards could make their own CSR performance decisions. The interviews revealed that the combination of a large power distance and an authoritarian political regime significantly affected board decisions on CSR. This government influence on CSR dimensions and

metrics was particularly pronounced for state-owned enterprises (SOEs), which were largely obliged to implement government initiatives, although some private companies also had strong incentives to participate in CSR initiatives to gain favorable treatment and positive environmental perceptions. SOEs mostly had strong connections with government authorities, and many of their CSR programs were government-initiated:

> The state-owned background means that the state is our largest shareholder and stakeholder. Our most significant CSR and environmental projects, such as the Dianchi (a major lake in the local city) water pollution control, are led by the local government. This decision wouldn't be made lightly due to the substantial investment required […] But we didn't have much say in the matter, not even our chairman […] We have an obligation to assist the government in fulfilling its social and environmental responsibilities. This is part of our duty as a state-owned company. (Chief Secretary, Company 7)

Although having little influence over government-initiated CSR programs, SOEs often receive preferential treatment, such as lower taxes or access to scarce resources, in exchange for their participation. For example, the Chief Secretary of Company 7 further explained how the company negotiated the right to use a significant parcel of land in return for their investment in pollution control. This imbalance of power raises questions about the company's true intentions and the implementation of its CSR programs. The ethical implications of these practices were highlighted by a female director at Company 8, who resigned after raising ethical concerns at a board meeting about the environmental impact of a contract with a related party linked to the government. Her actions ultimately led to her losing her position as the only female director on the board.

5.2.3 Collectivism and diversity. Bringing diversity into the workplace is an important step to enhance CSR performance. Although collectivistic thinking encourages female directors to actively participate in CSR decisions for the common good, the emphasis on collectivism and moral mutuality may overshadow individual pursuits of more equitable and impactful CSR outcomes (Qian *et al.*, 2024). Female leaders are often less transactional (Eagly *et al.*, 2003), advocate more diverse, morally conscious behavior (Bear *et al.*, 2010; Boulouta, 2013) and bring pluralistic views to corporate performance debates (Bilimoria and Wheeler, 2000). These perspectives, shaped by their social gender roles, often lead to increased dissent in board decisions. However, within a collective cultural context, female directors sometimes found CSR decision-making processes frustrating, as their views and insights were not always fully considered.

For example, the female director at Company 8 criticized the "image impression" approach of the company's poverty alleviation program, which she believed did not bring about real change for people living in poverty. Unable to break the existing consensus on the board, she organized an independent team to provide assistance that truly met the needs of those in the program. She felt a duty to act according to the moral principles and values that were important to her as an individual:

> If poverty alleviation means merely a few regular visits, donating some money, taking numerous photos, and then reporting these activities to impress shareholders, it does not result in real change […] I know that my conscience will not let me accept this. I want to undertake efforts that lead to deeper, more meaningful change […] However, within the current board agreement, it is hard to express and have individual ideas accepted. (Non-executive director, Company 8)

The interviewees stressed that collectivism could be aligned with diversity and inclusion only if the collective good included respecting and integrating diverse perspectives on CSR. The female director in Company 9 highlighted the disparity and tension between the two in her own experience:

> I said to the board […] building a good relationship with your employees, supply chain partners and customers is the key for CSR. Its meaning goes beyond the narrow focus on charity and safety training […] However this is just my perspective. I hold this view, but still have to go with the flow. (Non-executive director and a subsidiary CEO, Company 9)

Sometimes, individual values and aspirations were not accommodated or supported within the collective goal. When the lack of alignment on CSR objectives became a tipping point, this could lead female directors to opt out of joining the "collective" group:

> […] you can't be friend with everyone, you can only be friend with people who share the same value and vision with you […] They need to respect me and recognize my value. Without these, I won't work for them no matter how much they pay. (Founder and CEO, Company 4)

6. Conclusion

As discussed in the previous literature, gender diversity at top management levels has the potential to provide boards with new insights and perspectives, ensuring that companies meet their CSR objectives and improve CSR performance (Siciliano, 1996; Brieger *et al.*, 2017). While substantial empirical evidence supports the positive impact of gender diversity on CSR performance, the interaction between culture and social gender roles in motivating or deterring women's CSR engagement remains unclear. The lack of evidentiary literature has led to multiple calls for more qualitative studies to explore this issue. This research fills this knowledge gap. Through case studies and interviews with female leaders in ten companies in China, this study explores the cultural enablers and barriers that shape female leaders' contribution to CSR performance and decision.

Based on the social role theory and its connection with the traditional cultural elements in China, this study finds that female leaders are keen to exercise a contextually (or culturally) determined conceptualization of CSR when approaching CSR engagement. Their social roles, and communal driven natures in family and then in society, have made them keener to frame CSR into various cultural traditions. Specifically, engaging in CSR is contextualized as a means to bring unity between human beings, nature and society as a whole. This harmonized and balanced development approach, informed by the cultural principles of balance and reciprocity in Taoism and Buddhism, and the Confucian ideals of harmony within families and communities, explain how women leaders positively influence CSR decisions based on their perceptions, beliefs and dispositions, developed through their culturally informed gender roles in society and family (Li, 2006; Chen and Miller, 2011). Family-centric thinking underpins their empathy, care and social consciousness, leading them to pay extra attention to vulnerable members of society and to treat their employees like family. Female leaders' perspectives and views on family-centric relationships and a harmonious, collective society go beyond the social gender traits and relational leadership styles highlighted in the pervious literature (Boulouta, 2013; Hafsi and Turgut, 2013; Ben-Amar *et al.*, 2017; Nadeem *et al.*, 2017). These perspectives provide a broader explanation of the positive connection between women's social roles and CSR performance, extending from a management perspective at the organizational level to a cultural and philosophical lens at the societal level in the context of China.

However, while the social gender role of women leaders and their active promotion of CSR are deeply shaped by cultural traditions such as the pursuit of harmony, family centrality and collectivist philosophy, these cultural elements also have paradoxical effects on the contributions of female leaders to CSR. The emphasis on harmony may lead to the devaluation or marginalization of minority voices, resulting in female leaders being further underrepresented on corporate boards. The focus on collectivism and moral mutuality can suppress individual

efforts to achieve more meaningful CSR outcomes. Although culture can enhance female leadership in CSR by providing a framework for social cohesion and collective values, it also impedes progress when traditions and norms become obstacles to inclusivity and diversity. True harmony and balance require a deliberate effort to integrate inclusivity within the framework of harmony, ensuring that the pursuit of unity does not marginalize minority voices (Li *et al.*, 2017; Lau *et al.*, 2021). Collectivism can support diversity and inclusion only if the collective good includes integrating diverse values and perspectives. A collectivist approach can be inclusive only if it accommodates and supports minority groups and individuals within the collective community.

In addition, in the context of a hierarchical society, where the unremitting power over all board decisions is held by connected government officials and/or the chairman, which often renders the pursuit of concerns (such as CSR concerns) by female directors impossible. The finding of government's influence is consistent with the empirical evidence suggesting that managers at the SOEs in China have strong incentives for addressing CSR issues to serve state interests for their political and economic survival (Kao *et al.*, 2018; Qian *et al.*, 2024). As such, female leaders' ability to execute gender norms based on their beliefs, values and preferences sometimes depends on political environment. The significant power distance between board members and the top decision-makers, whether at the corporate or government level, often dominated by men, exacerbates the imbalance in power hierarchies (Li and Belal, 2018; Qian *et al.*, 2024). This complexity makes increasing gender diversity on corporate boards more challenging than merely adding more female board members. We need to understand the complexities and paradoxes of women leaders' roles within its important cultural and political contexts so as to better support the translation of gender diversity into useful resources to drive CSR changes. Support from top executives, whether corporate or governmental, is more crucial than simply having a higher number of women on the board. The findings of this study cast doubt on the effectiveness of implementing female leadership quotas for corporate boards. When significant power is concentrated in the hands of one or two top executives, merely increasing the number of female directors is unlikely to significantly influence CSR decisions. Effective change requires addressing broader issues of equity and diversity embedded in the cultural structure, not just reducing gender bias in board appointments. Regulatory, educational and policy changes are needed, with a focus on culturally relevant and specific measures. Balancing the preservation of cultural traditions with the need for social progress is a complex but essential task for empowering women leaders to engage more effectively in CSR.

This study has several limitations, which also present opportunities for further research. First, due to difficulties in accessing top executive teams, the sample of female directors remains small. Restricted access is a common challenge in China when investigating issues involving corporate top management, especially large, listed companies. However, given the exploratory nature of the study, the insights and perceptions of the interviewees are considered sufficient to support the study's findings. Second, gender diversity is a dynamic and rapidly evolving aspect of the corporate landscape, driven by shifting gender norms and societal expectations. As gender roles continue to adapt and change in response to new demands for CSR and businesses face increasing complexity and uncertainty in addressing these expectations, the findings of this study, based on interviews conducted in 2018 and 2019, need be interpreted with this evolving context in mind, acknowledging the potential impact of more recent changes in gender roles on CSR performance. Third, personal biases, a common issue in qualitative research, may be present. To address this concern, every effort was made to establish rapport between the researchers and respondents before each interview. Confidentiality and anonymity were also ensured. Future research could address

personal biases by including interviews with male directors to explore their perceptions of female leaders' contributions to CSR and decision-making, considering societal roles and cultural impacts. This approach would enrich our understanding of the complex interactions on corporate boards and provide a more comprehensive view of the challenges and barriers involved.

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