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Constructing CSR Realities in Audit Firms: A Pragmatic Constructivist Comparison of UK and Chinese Context

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Abstract

Constructing CSR varies across institutional and cultural contexts, yet there is relatively limited evidence on what motivates audit firms to engage in CSR beyond inferences drawn from their sustainability-related services to clients. Through the lens of audit professionals in the UK and Chinese offices of the same international audit network, this study examines how CSR motivations are constructed through relationships among facts, possibilities, values and communication. Data comprise four semi-structured interviews, including one UK-based and three China-based participants, supplemented by a UK transparency report and a Chinese sustainability report. Themes were generated through Reflexive Thematic Analysis and subsequently interpreted using Pragmatic Constructivism and the language-game perspective. The findings show that commercial, professional, institutional and social motivations coexist in both settings but differ in relative emphasis and organisational connection. The UK account more readily links CSR to client demand, professional capability, transparency, service development and competitive positioning. The China-based accounts place greater emphasis on policy and global-network alignment, organisational leadership and social contribution, while also recognising reputational and commercial considerations. All four PC dimensions are identifiable in both settings. The principal difference concerns how possibilities are constructed, authorised and directed. They are more often firm-led in the UK account, but mediated through national policy, network commitments and organisational leadership in the China-based accounts. Both settings connect financial and real-economic values, although through differently grounded possibilities. Based on an illustrative rather than representative comparison, the study contributes to audit-firm CSR and comparative CSR research and demonstrates how PC can be used to examine differences in the construction and authorisation of CSR possibilities across institutional settings.

Keywords: Corporate Social Responsibility, Audit Firms, Pragmatic Constructivism, Language Games

1 Introduction

Corporate Social Responsibility (CSR) is known to vary across different institutional contexts (Matten and Moon, 2008, Xiao et al., 2024). Comparative institutional research demonstrates that CSR takes systematically different forms across national business systems, shaped by the regulatory, market, and cultural environment in which it is embedded (Matten and Moon, 2008, Zimmer and Swoboda, 2023). As Boyacigiller and Adler (1991) argued, theories developed within a single cultural context risk becoming "*parochial dinosaurs*": implicitly universal claims that do not travel. This concern is especially relevant to the audit profession, where research on audit firms' own CSR engagement remains underexplored (Duff, 2016, Chen et al., 2023), particularly across different institutional contexts.

This omission compounds a broader pattern in audit research, which has predominantly focused on developed markets while emerging economies remain comparatively underexplored (Fan and Wong, 2005, Lin and Liu, 2009). This study addresses this gap by examining audit professionals in the UK and Chinese offices of the same international Big Four network. In the UK context, a comparatively market-mediated CSR tradition is combined with increasingly formalised governance, disclosure, and transparency requirements (Ioannou and Serafeim, 2017, Islam, 2022). China presents a more strongly state-directed configuration in which the accounting and auditing professions are closely overseen by government agencies, thus CSR expectations have increasingly been shaped by regulatory initiatives, national development priorities, and market reforms (Lin and Liu, 2009, Bai et al., 2015). These settings provide contrasting institutional configurations through which shared professional and organisational commitments may be interpreted differently.

Existing theories commonly used in CSR research offer important but partial perspectives on this empirical problem. Stakeholder theory directs attention to the relationships between organisations and the stakeholders whose claims may shape CSR engagement but typically takes stakeholder influence as the primary explanatory focus. Institutional theory explains how regulatory, normative and professional structures shape organisational conduct, but places greater emphasis on the institutional environment than on how actors interpret and translate those conditions into organisational action. Legitimacy theory explains how organisations respond to societal expectations and seek alignment with external audiences but often begins from an assumed concern with maintaining or restoring legitimacy rather than examining how actors themselves construct the values and purposes attached to CSR. These perspectives therefore illuminate important aspects of CSR, but they are less directly equipped to explain how shared professional and organisational commitments may be interpreted differently across contexts and connected with different courses of action. Pragmatic Constructivism (PC), grounded in Wittgenstein's language games philosophy, provides an analytical structure for examining how actors relate recognised facts, feasible possibilities, motivating values and communication in constructing organisational reality (Nørreklit et al., 2010, Nørreklit et al., 2016, Mitchell, 2017, Mitchell et al., 2021, Wittgenstein, 2009). This allows the analysis to move beyond identifying stakeholder pressures, institutional conditions or legitimacy concerns to examine how these elements are interpreted, connected and translated into situated CSR motivations and organisational action.

PC's four-dimensional structure (facts, possibilities, values, communication) provides a relational framework for examining how actors construct functioning practice within specific institutional contexts (Nørreklit et al., 2010, Nørreklit et al., 2016, Mitchell et al., 2021), treating concepts like CSR as practice-embedded rather than context-independent constructs. Mitchell et al.'s (2021) comparative examination of COVID-19 governmental responses across three European countries illustrates how PC can be used to analyse different relationships among facts, values, possibilities, and communication across policy contexts. The present study extends this line of enquiry into professional services by applying PC to the underexplored question of how audit professionals construct the motivations for their firm's own CSR practices. This enables the analysis to examine not only which CSR motivations participants articulate, but how recognised conditions, possibilities, values, and communication become connected in their situated accounts.

Drawing on language games and PC, this study aims to examine how professionals in the UK and Chinese offices of the same international audit network construct CSR motivations through the relationships among the facts they recognise, the possibilities they regard as feasible, the values they prioritise, and the communication through which these elements are articulated and connected.

Accordingly, the study addresses the following research question:

How do professionals in the UK and Chinese offices of the same international audit network construct CSR motivations through relationships among facts, possibilities, values, and communication?

Data were collected through four semi-structured interviews with senior audit professionals from the UK and Chinese offices of the same international audit network, supplemented by analysis of publicly available organisational reports, including a UK transparency report and a Chinese sustainability report. The compact dataset is asymmetrical, comprising one UK-based participant and three China-based participants, and is therefore used for an illustrative rather than representative comparison. The four accounts were purposively selected from a larger doctoral dataset to provide a focused within-network comparison across role and context. Following Yin's (2009) distinction between analytical and statistical generalisation, the comparison is used to develop an interpretive account of how CSR motivations were

constructed across the four situated professional accounts rather than to generalise to national audit-firm populations. Interview transcripts and documentary evidence were analysed using Reflexive Thematic Analysis (Braun and Clarke, 2006, Braun and Clarke, 2019). Themes were developed reflexively from the data, after which PC was used to examine relationships among facts, possibilities, values, and communication.

The analysis shows that commercial, professional, institutional and social motivations coexisted in both settings but differed in their relative emphasis and organisational connections. All four PC dimensions were identifiable in the UK and China-based accounts. In the UK account, market, regulatory and professional facts were more readily connected with firm-led possibilities involving service development, capability building and competitive positioning. Across the China-based accounts, possibilities were more frequently authorised through national policy, global-network commitments and organisational leadership, while commercial and reputational considerations remained present. Both settings connected financial and real-economic values, but through possibilities that differed in their authorship, authorisation and institutional direction. The findings therefore demonstrate the analytical value of PC for examining how CSR motivations are constructed within professional-service settings, without treating either configuration as more complete or claiming to validate PC as a universal cross-cultural framework.

This research makes three contributions. First, it addresses the underexplored question of audit firms' own CSR engagement (Chen et al., 2023) by showing that cross-context variation concerns not merely how established motivations are expressed, but how facts, possibilities, values, and communication become differently connected. The findings illustrate how offices within the same international network may share global professional and organisational reference points while constructing differently configured CSR motivations under different institutional conditions. Second, the study extends PC's application beyond management accounting and Mitchell et al.'s (2021) policy-domain analysis into professional services research. By applying PC to audit firms' own CSR motivations, it illustrates how the four-dimensional framework can be used to examine the relationships among recognised conditions, feasible possibilities, motivating values, and communication within a professional service setting. Third, the study suggests an analytical refinement for comparative PC research by showing that the possibilities dimension should not be assessed simply in terms of presence, absence, or relative abundance. Instead, comparative analysis should examine who constructs and authorises possibilities, the conditions that make them feasible, the values towards which they are directed, and the actors expected to benefit from them.

The remainder of this paper proceeds as follows. Section 2 reviews literature on language games, PC, the institutional contexts of CSR in the UK and China, audit firms' CSR practices and motivations. Section 3 explains the research design and analytical approach. Section 4 presents the comparative findings. Section 5 discusses findings through PC's dimensional integration framework and language game theory. Section 6 concludes with theoretical and practical implications, limitations, and future research directions.

2 Literature Review

2.1 Theoretical Positioning: Language Games and Cross-Cultural Professional Practices

2.1.1 Wittgenstein's Language Games

In Philosophical Investigations, Wittgenstein's (2009) concept of language games fundamentally challenges referential theories of meaning by proposing that meaning emerges from use within specific social practices rather than external reference. Language games encompass "*the whole, consisting of language and the actions into which it is woven*" (ibid., p. 5), where "the meaning of a word is its use in the language" (ibid., p. 20). This principle requires linguistic analysis to examine words in concrete contexts rather than isolation, as words should not be assumed to possess meanings independently of the practices in which they are used.

Three core insights characterise language games. First, functional diversity: like tools in a toolbox, the same word serves different purposes across contexts. Second, flexible rules: language games operate through evolving rather than fixed rules, with boundaries emerging through practice rather than predetermined frameworks (Wittgenstein, 2009). Third, family resemblance: related concepts remain intelligible across contexts through "*overlapping similarities*" rather than common essence (Wittgenstein, 2009, p. 32), preventing relativistic chaos while acknowledging contextual variation.

2.1.2 Language Games in Cross-Cultural CSR Analysis

Comparative CSR research demonstrates that the term CSR is embedded in different institutional arrangements and therefore may be connected with different practices, expectations and objectives across national settings (Matten and Moon, 2008). In liberal market economies like the UK, CSR operates within frameworks emphasising market-driven competition, dispersed stakeholder accountability, and voluntary disclosure norms (Ioannou and Serafeim, 2017).

Conversely, in state-led economies like China, CSR functions within frameworks prioritising governmental coordination, centralized policy implementation, and alignment with state development objectives (Lin and Liu, 2009).

These institutional contexts shape rules, resources, expectations and forms of practice within which organisational actors use and negotiate CSR-related language. Institutional conditions influence what actions appear relevant or feasible, but they do not mechanically determine a single meaning of CSR. Actors within the same national settings may participate in different organisational and professional practices and may consequently use CSR terminology in different ways. It is therefore noteworthy that one should not treat CSR as a universal concept, as CSR meaning should be treated as malleable across settings from a language game perspective. It directs analytical attention towards how CSR is used, the activities with which it is connected and the purposes it is expected to serve. Comparative analysis should consequently examine contextually differentiated uses of CSR rather than evaluate one setting against standards derived from another.

2.1.3 Integrating Language Games with Pragmatic Constructivism

Wittgenstein's language-game perspective provides a practice-based understanding of how meaning emerges through the relationship between language and action (Wittgenstein, 2009). PC builds on this situated understanding by examining how actors construct organisational realities through their relations with the conditions of the world in which they operate. Rather than treating language games as merely descriptive and PC as a device that mechanically operationalises them, the two perspectives are connected through their shared emphasis on practice, meaning and action. Language games sensitise analysis to the ways organisational concepts acquire meaning through their use, while PC provides an actor-oriented framework for examining how these meanings become connected with organisational action.

PC conceptualises organisational reality through four interrelated dimensions: facts, possibilities, values and communication (Nørreklit et al., 2010, Nørreklit et al., 2016, Mitchell et al., 2021). According to PC, functioning organisational action is contingent upon relationships among these dimensions, forming what Nørreklit (2017b) terms "*construct causalities*": coherent reality structures where facts, possibilities, values, and communication align. Actions based solely on facts without considering possibilities, values, or communication are prone to failure. Similarly, possibilities disconnected from factual foundations become illusory, while values without communication cannot generate coordinated organisational action (Nørreklit et al., 2017a). The significance of the four dimensions therefore lies not simply in their individual presence, but in the ways they become related within an actor–world construction. This relational emphasis makes PC particularly relevant for examining how CSR motivations are constructed across different institutional contexts.

PC develops the insights of language game by providing an actor-oriented analytical structure for examining how situated meanings become connected with organisational action. The integration operates as follows:

Facts concern the conditions that actors recognise as relevant and sufficiently reliable for action, including regulatory requirements, institutional structures, resources and constraints. Just as participation in a language game requires familiarity with the practices and expectations through which meaning is established, organisational actors must recognise the conditions within which action becomes feasible.

Possibilities concern future courses of action or anticipated states of affairs that actors regard as feasible in light of recognised facts. They may include strategic, professional, regulatory or organisational courses of action. The possibilities dimension therefore examines not only what actors imagine could occur, but how institutional conditions, resources, knowledge and authority shape what can realistically be pursued.

The Values dimension concerns the motivational and evaluative basis through which actors prefer and pursue some possibilities rather than others. In CSR practice, these values may include commercial objectives, professional responsibilities, ethical commitments, organisational identity and social contribution.

Communication concerns how actors articulate, negotiate and potentially coordinate facts, possibilities and values within and across organisational boundaries. As language games are embedded in social practice, communication contributes to the formation of shared meanings and coordinated action, although it may also reveal differences in how organisational participants understand the same concepts and practices.

For the present study, language games provide a philosophical basis for understanding why CSR may acquire different meanings through its situated use, while PC provides an analytical framework for examining how those meanings become connected with facts, possibilities, values and communication in the construction of organisational realities. The combined perspective therefore supports analysis of how audit professionals in UK and Chinese organisational contexts construct CSR realities through different relationships among the four dimensions.

2.2 Institutional Contexts of CSR in the UK and China

In the UK, CSR has developed through a comparatively market-mediated trajectory in which voluntary corporate initiative, stakeholder pressure, civil-society advocacy, and professional norms have increasingly intertwined with

formal regulation and disclosure requirements. Its development has moved from philanthropic traditions towards strategic corporate adoption and greater institutionalisation within governance and reporting frameworks (Carroll, 2008, Athanasopoulou, 2015, Mellahi and Rettab, 2019). Although the state establishes minimum standards and governance expectations, CSR has continued to reflect the importance of corporate voluntarism and negotiation among firms, market actors, intermediary organisations, and civil society (Matten and Moon, 2008, Bvepfepfe, 2015). The UK therefore represents a hybrid and evolving configuration in which market incentives, stakeholder scrutiny, professional expectations, and regulatory requirements jointly shape CSR practice (Kinderman, 2012).

In China, CSR has developed through a more strongly state-directed and policy-mediated trajectory shaped by the country's socialist legacy, market reforms, global integration, and regulatory institutions. State-owned enterprises historically performed extensive welfare and social functions, embedding corporate responsibility within systems of state and collective provision (Brødsgaard and Li, 2013). Subsequent market reforms and international integration introduced global CSR norms, but these were incorporated selectively into China's existing governance arrangements rather than simply adopting a Western voluntary model (Zhou et al., 2012, Hofman et al., 2017). State and Party institutions have remained influential through national development strategies, stock-exchange guidelines, and policy initiatives such as the "*Harmonious Society*" agenda (Bai et al., 2015, Tang et al., 2018). Cultural and normative resources, including collective responsibility and social harmony, may also inform CSR interpretations, although they should not be treated as deterministic explanations of organisational practice (Zhu and Yao, 2008, Hofman et al., 2017, Ervits, 2021). More recent environmental and sustainability-disclosure developments indicate increasing codification, alongside continuing market, global-network, and organisational influences (Jia et al., 2022, Liu et al., 2022, Zhong et al., 2025).

These institutional configurations do not determine organisational practice mechanically but provide different conditions within which audit professionals may interpret CSR, recognise feasible possibilities, prioritise values and communicate responsibility.

2.3 Audit Firms' own CSR

CSR has gained increasing prominence within audit firms globally, supported by evolving regulatory frameworks. The EU's Eighth Directive (2006) mandates transparency reporting for audit firms serving public interest entities (Deumes et al., 2012), while the UK's Audit Firm Governance Code explicitly requires disclosure of culture, sustainability, and ethical governance practices (FRC, 2022). Given audit firms' role as capital market gatekeepers and the regulatory emphasis on transparency and governance, this study adopts a broader definition of CSR that encompasses not only environmental and social activities but also governance, ethical conduct, and transparency within audit firms.

Audit firms possess distinctive CSR characteristics that are different to those CSR practices in publicly listed companies. Audit firms' role as capital market gatekeepers serving public interests demonstrates the assumption of their possession of exemplary CSR in both knowledge and practices. Operating under partnership structures that eliminate typical agency problems and inherently prioritising public interests over individual profits (Duff and Guo, 2010, Roychowdhury and Srinivasan, 2019), audit firms are expected to exemplify CSR practices given their responsibility to ensure corporate accountability and transparency. This assumption is partly supported through research on audit firms' CSR, though investigation remains limited (Duff and Guo, 2010, Chen et al., 2023). Research has primarily examined disclosure patterns, revealing that larger firms lead in disclosure quantity and sophistication, with external regulatory events significantly influencing improvements (Duff, 2018, Duff, 2016, Duff and Guo, 2010, Lister et al., 2020). Beyond disclosure, strategic evolution research shows CSR adoption is influenced by resources and client characteristics, evolving from philanthropy toward strategic stakeholder management (Duff, 2012). Duff and Guo (2011) revealed strong connections between audit firms' internal sustainability policies and client services, with firms lacking robust internal policies facing credibility issues. At the micro-level, Low and Spong (2022) discovered positive relationships between CSR practices and audit firms' employee engagement.

While these studies provide valuable insights into audit firms' CSR disclosure and strategic development, the specific motivations driving audit firms' CSR engagement remain largely unexplored (Chen et al., 2023).

2.4 CSR Motivations

Understanding what motivates audit firms to engage in CSR practices is crucial for assessing the authenticity and effectiveness of their sustainability commitments. However, research on audit firms' CSR motivations remains severely limited. Duff and Guo (2011) examined motivations for developing sustainability service lines offered to clients. They identified economic value, recruitment advantages, client assistance, and market demand as key drivers. However, their research focused on commercial service development rather than audit firms' internal CSR engagement.

Given limited audit firm-specific research, understanding CSR motivations in other industries provides essential theoretical grounding. Research across various sectors reveals two primary motivation categories: strategic motivations

focusing on competitive advantage, reputation enhancement, and market positioning (Babiak and Trendafilova, 2011, Kuo et al., 2016), and legitimacy motivations focusing on alignment with societal expectations and regulatory compliance (Babiak and Trendafilova, 2011, Gunawan, 2015). Research also distinguishes between intrinsic motivations (ethical responsibility, altruism) and extrinsic motivations (financial performance, competitive pressure) (Graafland and Mazereeuw-Van der Duijn Schouten, 2012, Abaeian et al., 2014).

Audit firms' motivational landscape likely differs substantially from other industries due to their distinctive characteristics. As professional service providers and capital market gatekeepers, audit firms operate under unique stakeholder pressures and regulatory scrutiny. Their partnership structures, emphasis on public interest, and dual role as both CSR practitioners and providers of sustainability assurance services create a context where traditional CSR motivations may manifest differently or be accompanied by profession-specific drivers. Understanding what drives audit firms' CSR engagement is essential for assessing the authenticity of their sustainability commitments (Boiral, 2013, Duff, 2016).

3 Research Methods

Research Design: This study employs a qualitative, comparative case-based design to examine how CSR motivations are constructed in the UK and Chinese offices of the same international audit network. A qualitative approach is appropriate because the study focuses on how professionals interpret organisational conditions, articulate motivations and connect these with feasible possibilities, values and communication within particular institutional settings. The comparison is illustrative rather than representative and is based on four situated professional accounts supplemented by two publicly available organisational documents. Examining professionals within the same international network provides a degree of organisational comparability while allowing attention to how institutional, professional and organisational conditions are interpreted differently across the two settings.

Participant Selection: This study draws on four semi-structured interviews with senior professionals from the UK and Chinese offices of the same international audit network. Participants were purposively selected to provide an illustrative within-network comparison across institutional contexts and professional roles. The accounts comprise one UK-based audit manager and three China-based professionals working in audit and CSR-related roles.

Data Collection: Semi-structured interviews were conducted through video conferencing and lasted between 40 and 55 minutes. Interviews were conducted in participants' preferred language, with the UK interview conducted in English and the China-based interviews conducted in Chinese. The interview protocol was informed by the study's research question and by sensitising concepts drawn from PC. Questions invited participants to discuss organisational conditions, motivations, future courses of action, stakeholder expectations and communication practices without introducing the technical PC terminology of facts, possibilities, values and communication. All interviews were audio-recorded with informed consent, transcribed verbatim, and Chinese interviews translated into English by the researcher. Details of the completed interviews are summarised in the table below:

Table 1 - Participants, Interview Length and Job title

Interviewee	Country	Interview Length	Job Roles
A	UK	50 minutes	Manager
B	China	45 minutes	Senior Manager
C	China	55 minutes	Senior Manager
D	China	40 minutes	Manager

Documentary Materials: Interview evidence was supplemented by the firm's 2024 UK Transparency Report and its Chinese sustainability report. These documents provided formal organisational representations of CSR-related priorities, governance arrangements and public commitments.

Data Analysis: Interview transcripts and documentary evidence were analysed using Reflexive Thematic Analysis (Braun and Clarke, 2019), following a systematic six-phase process: familiarisation, coding, generating initial themes, reviewing themes, refining themes, and producing the report. Throughout analysis, reflexive practices acknowledged the researcher's positionality and potential influence on interpretation. NVivo software facilitated systematic coding and theme development. Findings were interpreted through Pragmatic Constructivism's four-dimensional framework to identify patterns of dimensional integration across institutional contexts.

Triangulation: The study employed multiple triangulation strategies to enhance credibility and robustness of findings. Source triangulation was achieved by interviewing individuals from different organisational roles (audit managers, senior managers, and CSR specialists) and hierarchical levels across both contexts. Method triangulation

combined interview data with documentary evidence (transparency report and Sustainability report analysis), leveraging complementary strengths of different data sources. The context-appropriate data collection strategy enabled comparable analytical depth while respecting institutional differences in transparency practices.

Ethical Considerations and Credibility: All participants provided informed consent after receiving detailed information about the study purpose, data usage, and privacy protection. Participant anonymity was ensured through coded identifiers, with all identifiable information removed during transcription. Interview recordings and transcripts were stored securely with password protection and access restricted to the research team.

4 Findings: Constructing CSR Motivations across UK and Chinese Contexts

This section presents findings from interviews with UK and Chinese audit professionals and analysis of the UK firm's 2024 transparency report and Chinese firm's 2025 Sustainability report. Thematic maps (see figure 1 and figure 2) are generated through RTA from those four interview transcripts and textual analyses of reports. Findings of the relationships amongst the four PC dimensions are revealed in the UK and Chinese context in sections 4.1 and 4.2.

Figure 1 – Thematic Map of CSR Motivations in the UK Account

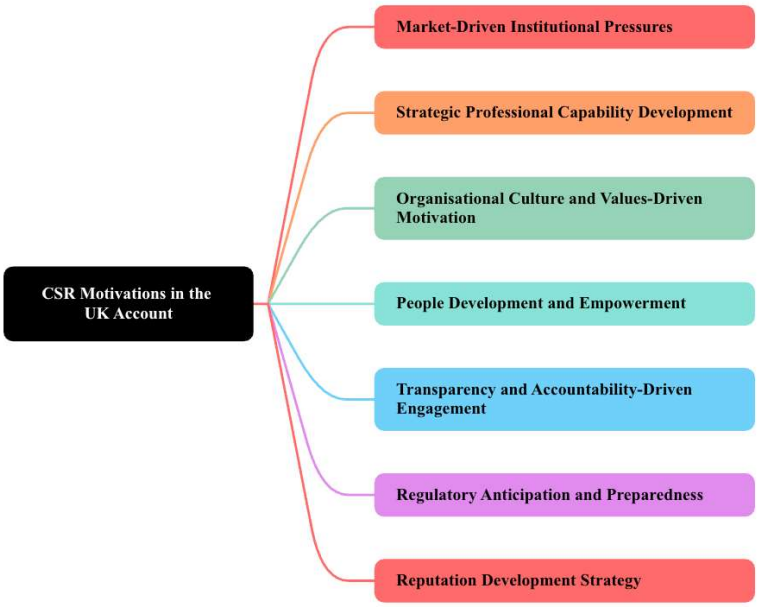


Figure 2 - Thematic Map of CSR Motivations across the China-Based Accounts



4.1 UK Context: Market, Professional and Values-Based CSR Motivations

Market-Driven Institutional Pressures: CSR engagement responds to competitive necessity driven by evolving stakeholder expectations. Client demand for non-financial assurance "*continues to grow in areas such as ESG, controls and AI*" (Transparency Report, p.8), while Investors are demanding that companies provide greater transparency on their emissions, more detail on their environmental action plans (p.120). As Interviewee A explained: "*Obviously, there are commercial reasons in terms of keeping up with other companies also providing the same thing.*"

Strategic Professional Capability Development: The firm systematically develops internal CSR capabilities for external service delivery. Interviewee A explained: "*I guess the other half is utilising the expertise we have to provide services to other firms to understand and better their own CSR metrics.*" CSR team members typically have backgrounds in external audit practice, creating skill transferability. This positions the firm as both practitioner and advisor: "*The firm is both being transparent about itself information but also helping other companies to be transparent and understand better their own*" (Interviewee A). The transparency report confirms this approach combines "*expertise in audit and compliance activities with a drive to expand specialist capabilities in other areas*" (p.114).

Organisational Culture and Values-Driven Motivation: CSR was also connected with organisational purpose and personal commitments to social contribution. Interviewee A described a desire to "*benefit the wider community*" and to "*give back*" after having benefited from working in the local area. The firm's purpose statement: "*to build trust in society and solve important problems*" (Transparency Report, p. 2)—provided a broader organisational vocabulary through which such commitments could be expressed. These accounts indicate that CSR motivations included social and identity-based considerations alongside commercial and professional objectives.

People Development and Empowerment: The firm positions diversity and inclusion as fundamental to employee empowerment: "*Our culture means our people are empowered to be the best they can be, embracing change and opportunities in a technologically driven world*" (Transparency Report, p.73). CSR engagement serves explicit talent management objectives: "*Our actions ensure that we can attract, retain and progress diverse talent*" (p.75), recognising these commitments are essential for workforce attraction and retention.

Transparency and Accountability-Driven Engagement: The firm maintains systematic internal CSR measurement, with Interviewee A observing: "*The audit firm is very conscious of their own CSR metrics*" and referred to the publication of a transparency report. The same participant connected the firm's own disclosure with its work helping clients to improve transparency and understand their CSR metrics. This suggests that transparency was constructed both as an internal accountability practice and as part of the firm's professional identity and service offering.

Regulatory Anticipation and Preparedness: CSR engagement was also associated with anticipation of future regulatory and policy developments. Interviewee A linked the government's net-zero direction with likely expectations for private companies and described the firm as aiming to go "*one step or two steps further than what is required.*" This account constructs early adaptation as a way of preparing for future expectations rather than responding only after requirements become mandatory.

Reputation Development Strategy: CSR engagement explicitly connects to trust-building objectives: "*Our purpose – to build trust in society and solve important problems*" (p.2). Interviewee A noted: "*Companies that want to work with us probably recognise the reputation we have in the market and therefore already have some level of trust.*" The transparency reports formalise this approach: "*Our approach to building trust is designed to meet rising expectations of transparency, accountability and stakeholder engagement*" (p.112).

The UK account constructed CSR motivations through overlapping market, professional, organisational and social considerations. Client expectations, regulatory anticipation and reputational concerns were connected with capability development, transparency, employee inclusion and community contribution. The account therefore did not present CSR as motivated by a single strategic or ethical rationale, but as serving several organisational and professional purposes simultaneously.

4.2 Chinese Context: Policy, Organisational and Socially Oriented CSR Motivations

Market Trend and Client Expectations: Participants described a business environment in which CSR was becoming increasingly relevant, although its commercial effects remained uncertain. Interviewee B observed: "*The general environment increasingly values CSR and has established related standards and ratings. Sometimes, when establishing business relations with counterparties, they also use this as a criterion for evaluation.*" The Sustainability Report similarly referred to integrating sustainability into business strategy and developing innovative client services to meet evolving market needs (Sustainability report, p.81). Interviewee D suggested that CSR could influence audit-firm selection among large or CSR-conscious clients, while also cautioning that "*the chances of gaining opportunities solely through this approach are relatively low*" in China. These accounts indicate that commercial possibilities were recognised but were viewed as conditional rather than as a reliable source of new business.

Organisational Culture and Leadership: Organisational culture and leadership shaped how CSR motivations were articulated. The Sustainability Report presented integrity, care, social contribution, innovation and collaboration as core organisational values (p. 6). Interviewee C similarly described CSR as part of being "*a responsible business*" that should be embedded in the firm's core values. The same participant contrasted an earlier leader's emphasis on "*doing good*" with a newer leadership style that placed greater emphasis on brand building. This account suggests that leadership changes may redirect CSR motivations from predominantly philanthropic commitments towards a more strategic combination of social contribution and organisational positioning.

Regulatory, Policy and Network Alignment: Regulatory compliance, national policy and global-network commitments provided important reference points for CSR engagement. Interviewee C described compliance as the: "*fundamental baseline for CSR.*" and referred to the network's global net-zero target as a top-down initiative. The Sustainability Report also aligned community investment with the national strategy of rural revitalisation (p.59). These accounts show that CSR motivations were shaped by several sources of authority: domestic regulatory and policy expectations, international network commitments and organisational leadership. They also created identifiable courses of action, including net-zero implementation and policy-aligned community investment, even where the direction of those actions was not generated autonomously at firm level.

Reputation and Brand Management: CSR's strategic reputation value is recognised. Interviewee D described CSR as "*an added advantage*" that could enhance corporate reputation, while Interviewee C observed that CSR had increasingly taken on a public-relations function within the firm. These accounts suggest that CSR was used to communicate a responsible organisational identity, although participants did not present reputational returns as automatic or consistently sufficient to generate new business.

Social Responsibility and Giving Back: Social contribution was articulated as both a personal and organisational motivation. Interviewee B expressed a personal desire to "*contribute to society,*" while Interviewee D described CSR as something companies should "*naturally take on as part of their normal operations.*" Interviewee C similarly stated that a large organisation had a responsibility to contribute to society. These accounts positioned social responsibility not only as a response to external pressure but also as an expected feature of responsible organisational conduct.

The Chinese accounts constructed CSR motivations through market and client expectations, organisational leadership, regulatory and network alignment, reputation concerns, and social responsibility. These motivations overlapped in participants' accounts, presenting CSR as both a response to external expectations and an expression of organisational values and social contribution.

4.3 Comparative Patterns of CSR Motivations across the UK and China-Based Accounts

The UK and China-based accounts indicate that CSR motivations were not articulated as isolated or mutually exclusive rationales. Commercial, professional, institutional and social considerations overlapped, consistent with prior research showing that strategic, legitimacy-related and ethical motivations frequently coexist in practice (Babiak and Trendafilova, 2011, Graafland and Mazereeuw-Van der Duijn Schouten, 2012, Gunawan, 2015, Abaeian et al., 2019).

In the UK account, commercial and professional motivations were comparatively prominent. This emphasis is consistent with a UK CSR environment in which corporate discretion, voluntarism and business-led initiative have historically played important roles (Matten and Moon, 2008, Kinderman, 2012). It also reflects prior audit-firm research identifying economic value, client assistance, recruitment and market demand as motivations for sustainability-related engagement (Duff and Guo, 2011). However, the participant's account also contained social and responsibility-oriented considerations, reflecting Kinderman's (2012) finding that the market-liberal and legitimating functions of UK CSR can coexist with moral commitments.

The China-based accounts gave comparatively greater prominence to regulatory and policy alignment, global-network commitments, organisational leadership and social contribution. This is consistent with research showing that Chinese CSR has developed through interactions among state direction, market reform and organisational responses to institutional expectations (Zhou et al., 2012, Bai et al., 2015, Hofman et al., 2017, Tang et al., 2018). Cultural resources associated with collective responsibility and social harmony may also inform such articulations, although they should not be treated as deterministic explanations (Zhu and Yao, 2008, Hofman et al., 2017, Ervits, 2021). Strategic considerations nevertheless remained visible, particularly in relation to reputation, clients and brand development, while organisational leadership influenced their relative prominence.

Overall, the comparison demonstrates differences in relative emphasis rather than mutually exclusive motivational types. The UK account placed greater weight on commercial and professional rationales, while the China-based accounts more strongly foregrounded policy, organisational and social rationales. Nevertheless, both combined instrumental and responsibility-oriented motivations.

5 Discussion

This section interprets the comparative patterns identified in Section 4 through Pragmatic Constructivism and the language-game perspective. It first examines how CSR motivations are constructed through relationships among facts, possibilities, values and communication, before considering how CSR acquires situated meanings across institutional contexts.

5.1 Interpreting CSR Motivations through Pragmatic Constructivism

PC moves beyond classifying CSR motivations by examining how actors connect recognised facts, feasible possibilities, motivating values and communication (Nørreklit et al., 2010, Nørreklit et al., 2016, Nørreklit, 2017a). All four dimensions were identifiable in both settings, although their relative emphasis, authorship and relationships differed. Consequently, the analysis does not seek to assess which setting achieves superior dimensional integration. Instead, it examines how CSR motivations became meaningful and practicable within each account. This approach is consistent with Mitchell et al.'s (2021) comparative application of PC across institutional contexts.

5.1.1 The UK Account: A Comparatively Market-Mediated and Firm-Led Configuration

In the UK account, recognised facts included growing client demand for non-financial assurance, stakeholder expectations concerning transparency, anticipated regulatory developments and the firm's existing professional expertise. The participant interpreted these conditions as relevant to the firm's professional role and future market position rather than as external forces that automatically generated CSR engagement. This interpretation is consistent with Campbell's (2007) argument that institutional conditions shape whether and how firms engage in socially responsible action.

These facts were connected with firm-led possibilities, including business opportunities, sustainability-related service development, professional capability building, regulatory preparedness, greater transparency and reputational positioning. The firm's existing audit and compliance expertise made these courses of action appear feasible, particularly where knowledge developed through its own CSR activities could also support client-facing services. This connection echoes Duff and Guo's (2011) finding that audit firms' internal sustainability policies can support the credibility and development of sustainability-related client services. It is also consistent with the treatment of CSR as a potential strategic investment and source of competitive opportunity (McWilliams and Siegel, 2001). From a PC perspective, recognised facts provide conditions and constraints for action, but they do not determine a single organisational response. Actors interpret these conditions and relate them to their values, intentions and available resources when constructing feasible possibilities (Nørreklit et al., 2010, Mitchell et al., 2021).

The associated values included commercial and professional concerns relating to competitiveness, client service and capability, alongside real-economic values expressed through community contribution, employee inclusion, transparency and trust. Within PC, values guide actors' selection among feasible possibilities and provide the motivational direction of organisational action (Nørreklit et al., 2010, Nørreklit, 2017a, Nørreklit et al., 2017b). In the

UK account, commercial, professional and social values could therefore support the same CSR activities, allowing organisational advantage, professional credibility and social contribution to be pursued simultaneously.

Communication connected these dimensions through the firm's transparency reporting and the public articulation of its organisational purpose. This occurred within a UK audit-governance context in which transparency, ethical values, organisational culture and sustainability are formally recognised as relevant governance concerns (FRC, 2022). Communication translated market, professional and social considerations into a transparency and accountability-oriented narrative. By linking the firm's own CSR commitments with its client-facing expertise, it also presented CSR as a source of professional credibility and trust, consistent with legitimacy-based interpretations of CSR disclosure (Deegan, 2002) and research connecting audit-firm CSR with professional reputation (Gunn et al., 2024).

The UK account therefore reflects a configuration in which market, regulatory and professional facts were connected with firm-led possibilities, supported by both financial and real-economic values and articulated through transparency, accountability and organisational-purpose narratives.

5.1.2 The China-Based Accounts: A Comparatively Policy-, Network- and Organisationally Mediated Configuration

Across the China-based accounts, recognised facts included regulatory requirements, national development priorities, global-network commitments, organisational leadership, client expectations and reputational concerns. Policy and network direction were comparatively prominent, although participants also recognised market trends, CSR ratings and possible business implications. This combination reflects the development of Chinese CSR through interactions among state direction, market reform, international integration and organisational responses to institutional expectations (Zhou et al., 2012, Bai et al., 2015, Hofman et al., 2017, Tang et al., 2018). It is also consistent with the comparatively direct governmental oversight of accounting and auditing activities in China (Lin and Liu, 2009).

These facts supported different types of possibilities. Some possibilities were more directly authorised or directed through national policy, global-network commitments or organisational leadership, including net-zero implementation, rural revitalisation and wider social contribution. Other possibilities, such as innovative client services, client-related advantages and reputation development, were connected more closely with market and organisational considerations. Policy-directed possibilities such as rural revitalisation and environmental initiatives reflected priorities embedded in successive Five-Year Plans (ADB, 2021, Zeng, 2024), while other possibilities, including the net-zero target identified in the accounts, were authorised through the firm's global network. Commercial possibilities were also recognised, but their likely returns were described more cautiously. As illustrated by the contrast between an earlier emphasis on "*doing good*" and a later emphasis on brand development, leadership influenced how CSR-related possibilities were prioritised and connected with organisational objectives. The findings therefore reflect a context in which State and Party institutions have played a prominent role in defining CSR priorities, while market and organisational actors continue to interpret and respond to those priorities (Bai et al., 2015, Hofman et al., 2017, Tang et al., 2018). The external origins of some possibilities did not imply organisational passivity. PC treats organisational actors as interpreting recognised conditions, relating them to intentions and constructing practicable courses of action, rather than responding mechanically to institutional pressures (Nørreklit et al., 2010, Nørreklit, 2017b). Organisational actors could therefore translate policy and network-directed priorities into local practices and connect them with social contribution, client service or reputation. This interpretation also recognises that organisations may actively mediate institutional expectations rather than merely reproduce them.

The selection and interpretation of these possibilities were guided by multiple values including regulatory responsibility, responsible business conduct, social contribution, collective welfare and environmental commitment. Real-economic values were particularly visible in reference to rural revitalisation, net-zero commitments and contributing to society. These articulations may draw on normative resources associated with social harmony, collective responsibility and relational obligation, although such influences should not be treated as culturally deterministic explanations of organisational behaviour (Zhu and Yao, 2008, Hofman et al., 2017, Ervits, 2021). Financial and strategic values nevertheless remained present through reputation, client selection, public relations and brand development. The China-based accounts therefore show that CSR possibilities were not selected according to social or commercial values alone. Rather, real-economic, organisational and commercial values were combined in different ways depending on the institutional priorities and organisational purposes attached to particular courses of action.

Communication articulated these relationships through sustainability reporting, organisational value statements and public-relations activities. In the China-based accounts, communication translated policy, global-network and leadership priorities into sustainability and responsibility-oriented narratives. References to rural revitalisation linked the firm's CSR engagement to national policy priorities, while net-zero commitments connected it with global-network agendas. Brand-oriented communication further positioned CSR as part of organisational identity and reputational development.

The China-based accounts therefore reflect a four-dimensional configuration in which policy, network, organisational and market-related facts were connected with institutionally channelled possibilities, supported by social,

environmental, organisational and strategic values, and articulated through policy-aligned sustainability, responsibility and brand narratives.

5.1.3 Cross-Context Comparison

The PC analysis identified all four dimensions in both contexts; the principal difference concerned how the dimensions were connected rather than their presence or completeness. Both settings connected financial and real-economic values, but they did so through differently authored and authorised possibilities. In the UK account, social and professional values were commonly connected with market-facing and capability-based courses of action. Across the China-based accounts, policy-linked possibilities such as rural revitalisation and environmental initiatives reflected national priorities that foregrounded social development and environmental objectives (ADB, 2021, Zeng, 2024). Other possibilities, including the net-zero target described in the accounts, were authorised through the firm's global network, while organisational leadership influenced the relative emphasis placed on social contribution and brand development. Financial and reputational considerations nevertheless remained present in the China-based accounts, just as social and community-oriented values remained visible in the UK account. The evidence therefore does not support a simple financially oriented UK versus real-economy-oriented China dichotomy.

In both contexts, organisational communication made selected relationships among recognised facts, possibilities and values publicly visible, consistent with PC's understanding of communication as the social dimension through which actors articulate and coordinate their reality constructions (Nørreklit et al., 2010, Nørreklit, 2017a). The reports provided coherent organisational representations, while the interview accounts revealed greater qualification and uncertainty. However, the available interview and documentary evidence does not establish how widely these interpretations were shared within the organisation or how consistently they were translated into practice.

The comparison highlights the importance of examining PC dimensions relationally rather than as isolated elements across institutional contexts. Similar CSR-related commitments may therefore become connected with different possibilities, values and forms of communication depending on the institutional conditions and organisational actors involved. In particular, the analysis shows that possibilities are not simply available courses of action but are constructed and authorised through relationships among recognised facts, organisational intentions and value orientations. This relational understanding complements the language-game perspective by explaining how CSR meanings emerge through situated patterns of practice rather than through universally shared definitions.

5.2 Contextually Situated Language Games and Justificatory Orientations

The language-game perspective explains how shared CSR vocabulary acquired different situated meanings through its use within organisational and professional practices. For Wittgenstein (2009), meaning does not reside in an abstract definition that travels unchanged across contexts; rather, it emerges through the activities, expectations and purposes with which language is connected. The accounts should therefore not be read as representing two internally uniform national language games. Rather, the institutional arrangements reflected in them provided different conditions within which organisational actors interpreted and articulated CSR in situated ways (Matten and Moon, 2008).

In the UK account, market relevance, professional capability, transparency and organisational initiative frequently operated as justificatory grounds for CSR engagement. CSR was associated with remaining competitive, responding to client demand and translating professional expertise into sustainability-related services. This pattern may be interpreted as an entrepreneurial orientation, understood here not as a purely financial calculus but as a justificatory logic grounded in corporate discretion, voluntarism and market-facing organisational initiative. These features are consistent with the comparatively explicit, voluntarist and business-led tradition of UK CSR identified in prior research (Matten and Moon, 2008, Kinderman, 2012). However, this orientation was not exclusively commercial: community contribution, employee inclusion, trust and wider social responsibility were also present.

Across the China-based accounts, responsible business, policy alignment, organisational obligation and contribution to society were comparatively prominent justificatory resources. These uses may be interpreted through a Confucian-influenced orientation, understood as one set of contextually available normative resources rather than a fixed national mindset. Confucian relational ethics, collective responsibility, social harmony and state-centred conceptions of social coordination may shape how organisational responsibility is understood and justified in China (Tsui, 2001, Zhu and Yao, 2008, Hofman et al., 2017). This interpretation does not imply cultural determination: participants also connected CSR with client selection, reputation, public relations and brand development, while organisational leadership influenced the relative emphasis placed on "*doing good*" and strategic positioning.

The entrepreneurial and Confucian-influenced orientations should therefore be treated as contextually available justificatory topoi rather than mutually exclusive national mindsets. The UK account more readily associated CSR with market relevance, professional capability and organisational initiative, whereas the China-based accounts more frequently associated it with policy alignment, responsible business and social contribution. Nevertheless, both settings connected CSR with clients, reputation, organisational values, responsibility and wider social purposes. This overlap

reflects family resemblance rather than complete conceptual separation (Wittgenstein, 2009). Language games therefore clarify how CSR acquired situated meanings and justificatory functions, while PC explains how those meanings were connected with recognised facts, feasible possibilities, motivating values and communication in organisational action (Nørreklit et al., 2016, Mitchell et al., 2021).

6 Conclusion

This study examined how professionals in the UK and Chinese offices of the same international audit network constructed CSR motivations through relationships among facts, possibilities, values and communication. The empirical material comprised four semi-structured interviews (i.e. one with a UK-based audit manager and three with China-based professionals working in audit and CSR-related roles) together with a UK transparency report and a Chinese sustainability report. Themes were first generated inductively through Reflexive Thematic Analysis and were subsequently interpreted using Pragmatic Constructivism and the language-game perspective.

The findings show that commercial, professional, institutional and social motivations coexisted in both settings, but differed in relative emphasis and organisational connection. The UK account more readily connected CSR with client demand, professional capability, transparency, service development and competitive positioning. The China-based accounts placed greater emphasis on policy and global-network alignment, organisational leadership and social contribution, while also recognising reputational and commercial considerations.

All four PC dimensions were identifiable in both settings. The main difference concerned the authorship, authorisation and direction of possibilities. In the UK account, possibilities were more commonly constructed through firm-led commercial and professional initiatives. In the China-based accounts, they were more frequently authorised through national policy, global-network commitments and organisational leadership. Both settings connected financial and real-economic values, but through differently grounded possibilities. The findings therefore do not support either a hierarchical comparison or a simple financially oriented UK versus socially oriented China distinction.

The language-game analysis further shows that shared CSR terminology acquired different situated meanings. Market relevance, professional capability and organisational initiative were comparatively prominent justificatory resources in the UK account, whereas responsible business, policy alignment and contribution to society were more prominent across the China-based accounts. These differences represent contextually available orientations rather than fixed national mindsets.

6.1 Contributions

First, the study contributes to the limited literature on audit firms' own CSR motivations by showing that commercial, professional, regulatory and social considerations intersect. The UK account further suggests that an audit firm's internal CSR practices may contribute to the credibility and organisational capability associated with sustainability-related client services. Second, the study contributes to comparative CSR research by showing that common international-network commitments do not necessarily produce uniform motivations. Shared commitments were interpreted through different combinations of market expectations, national policy, organisational leadership and professional practice. Third, the study extends the application of PC to audit-firm CSR research. It shows how the framework can illuminate relationships among recognised facts, feasible possibilities, values and communication. In particular, the analysis suggests that possibilities should be examined in terms of who constructs and authorises them, what makes them feasible, which financial or real-economic values they serve and who is expected to benefit.

6.2 Practical Implications

Multinational audit networks should combine common CSR principles with sufficient flexibility for local interpretation and implementation. CSR priorities may emerge through firm-led professional opportunities in one setting and through policy, network or leadership direction in another. Recognising these differences can help firms translate global commitments into locally meaningful practices without assuming that identical terminology will produce identical action. For international standard-setters, the findings suggest that common CSR principles should allow for context-sensitive implementation, particularly in how organisations translate shared expectations into feasible activities and balance financial and real-economic values. This does not imply abandoning comparability or permitting unrestricted local variation. Rather, frameworks could distinguish core requirements from the locally specific mechanisms through which CSR priorities are authorised, interpreted and enacted.

6.3 Limitations

The study draws on one UK and three China-based accounts and therefore does not provide equivalent or representative national samples. The comparison is therefore illustrative and intended to support analytical rather than statistical

generalisation. Differences may also reflect participants' professional roles and individual experiences, as well as institutional context. The UK transparency report and Chinese sustainability report served different organisational and regulatory purposes and should not be treated as equivalent evidence. The cross-sectional, self-reported data also does not establish how widely participants' interpretations were shared or how consistently stated commitments were implemented. Future research could use larger and more balanced samples across multiple audit firms, together with longitudinal interviews, internal documents, observation and stakeholder perspectives. This would allow closer examination of how CSR possibilities are negotiated, authorised and translated into practice over time.

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