

## **Corporate Environmental Reporting: Informal Institutional Chinese Cultural Norms**

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The main purpose of this paper is to explore the normative assumptions underpinning corporate environmental reporting (CER) in China focusing on Shanghai.

Understanding the emerging CER phenomenon in China requires an inquiry paradigm utilising *constructivist* ontology and interpretivist epistemology. The 'realities' presented by the senior managers and executives must be interpreted and understood (*verstehen*). A modified grounded research approach guides the field setting strategy of using multiple case study method.

The conceptual themes that emanate appear to reverberate well with 'cultural/cognitive institutions' and the taken for granted Chinese cultural norms (informal institutional rules) in understanding the embryonic progress of CER in China.

This field study is, but an exploratory research at an exciting period during China's economic boom with its corresponding social and environmental issues. The implication of which, is that those seeking to impose compliance to international CER standards and norms, may need to embrace institutional rules that go through a cultural lens.

This paper addresses the literature 'gap' in the empirical study of CER in an emerging nation such as China. As the most populous nation on earth with an appetite for raw materials to boost its economic growth, China has a prominent role in solving global environmental challenges.