Perspectives on Corporate Environmental and Social Responsibilities: A Study of Managers and Professionals in 22 Countries

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This paper has been the recipient of the *Carolyn Dexter Award* from the Organization and Natural Environment Division of the Academy of Management, New Orleans, 2004.

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Abstract

This study investigated perceptions of corporate environmental and social responsibilities of 5,539 managers and professionals in 22 countries. In particular, we studied the influence of personal values (individualism, collectivism, universalism), personal characteristics (age, gender, education and organizational position level), organizational characteristics (company size and industry), and country level of economic development on the relative importance attributed to corporate environmental and social responsibilities. Country level of economic development was found to be a significant factor in cross-cultural differences in perspectives on corporate environmental and social responsibility. We also found that personal values influence environmental orientations more than social orientations, and that demographic characteristics have more influence than organizational contexts.

Keywords: environmental responsibility, corporate social responsibility, cross-cultural, empirical

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Predictions that modernization and industrialization processes are creating a common global business culture (Barnet & Cavanaugh, 1994) raise unique challenges to multinational organizations given the increasing expectation that organizations practice a high level of environmental and social responsibility globally (Graves, Rehbein & Waddock, 2001; McWilliams & Siegel, 2001; Mohr, Webb & Harris, 2001; Smith, 2003). Organizations operating in a global economy need information regarding the extent to which corporate environmental and social responsibilities are viewed as important by organizational members in different countries. Although there have been a number of large-scale cross-cultural research studies on societal values (Hofstede, 1980; Hampden-Turner & Trompenaars, 1993; Schwartz, 1994; Smith, Dugan & Trompenaars, 1996), global studies of ethical sensitivity and unethical business practices have been less prevalent (Collins, 2000). Notable exceptions are two macro-level studies of economic indicators, cultural values, and perceived corruption (Getz & Volkema, 2001; Husted, 1999). While helpful in understanding societal antecedents of business corruption, these macro-level studies do not address cross-cultural differences in individual perceptions of the importance of corporate environmental and social responsibilities.

Further, there has been very little cross-cultural research on influences on managers and professionals' perceptions of corporate environmental responsibility and social responsibility (Katz., Swanson & Nelson, 2001). Our survey of the cross-cultural corporate social responsibility (CSR) research revealed two-country studies of managers and professionals in the U.S. and France (Maignan & Ferrell, 2000), U.S. and Taiwan (Blodgett, Lu, Rose & Vitell, 2001); Hong Kong and Singapore (Ang & Leong, 2000); Australia and Bangladesh (Quazi &

O'Brien, 2000), and India and the U.K. (Khan & Atkinson, 1987). Three-country CSR studies have included the U.S., France, and Germany (Maignan & Ferrell, 2003); U.S., Brazil and Mexico (Bechtel, Verdugo & Pinherio, 1999), and four-country CSR studies have included Australia, Malaysia, South Africa, and the U.S. (Singhapakdi, Karande, Rao, & Vitell, 2001).

Multi-country studies of the environmental concern of managers and professionals have been even more limited. Whereas, Branzei and Vertinsky (2002) compared Japanese and Chinese managers' environmental values and perceptions of environmental management practices in their organizations, the majority of multi-country studies have had student and general population samples. These include a 3-country study of students in the U.S., Brazil, and Mexico (Bechtel et al., 1999); a 5-country study of students in the U.S., Mexico, Nicaragua, Peru, and Spain (Schultz & Zelezny, 1998), and a 24-country general population study (Adeola, 1998; Dunlap, Gallup, & Gallup, 1993).

The present 22-country study more fully responds to the identified need for research on individual and corporate influences on managers and professionals' environmental and social orientations across a diversity of countries (Husted, 2000; Marz, Powers, & Queisser, 2001; Quazi & O'Brien, 2000; Rowley & Berman, 2000). The importance of understanding the perspectives of managers and professionals is that these are the individuals who make decisions regarding the environmental and social responsibility actions of their organizations. In sum, this study addresses the following research questions: To what extent are there cross-cultural differences in the importance attributed to corporate environmental and social responsibilities by managers and professionals? How do personal values (individualism, collectivism, universalism), individual characteristics (age, gender, education level, organizational position level), organizational context (organization size, industry), and societal context (level of

economic development) influence perceptions of the relative importance of corporate environmental and social responsibilities? Given the relative lack of cross-cultural research on these questions, another objective of this research is to develop a cross-cultural measure of corporate environmental and social responsibility.

The remainder of the paper is organized as follows. In the next section, we review the literature on the influence of personal values, demographic and organizational characteristics, and economic development on perceptions of corporate environmental and social responsibilities to develop hypotheses. Then, we present the research methods and results of the study. We conclude with a discussion of results and the implications of this study's findings for future research and managerial practice.

THEORY AND HYPOTHESES

The Nature of Corporate Environmental and Social Responsibility

What is corporate environmental and social responsibility? The notion of corporate social responsibility has the longest history with several definitions and conceptualizations developed over the past 40 years (Bowen, 1953; Carroll, 1979; Clarkson, 1995; Wood, 1991). Carroll (1979) identified four types of corporate social responsibilities: economic, legal, ethical, and discretionary. Economic responsibility is concerned with business's financial performance and the provision of goods and services. Legal responsibility relates to compliance with societal laws and regulations. Ethical responsibility is concerned with following societal moral codes of conduct. And discretionary responsibility relates to voluntary involvement and support of wider societal entities.

Previous research on perceptions of corporate social responsibility have yielded mixed results regarding the extent to which this conceptualization of corporate social responsibility is

unidimensional. Maignan, Ferrell and Hult (1999) found that U.S. marketing managers viewed economic, legal, ethical, and discretionary responsibilities as reflecting one underlying construct of corporate citizenship. However, Maignan and Ferrell's (2003) cross-cultural study found that French, German and U.S. consumers perceive corporate social responsibility as comprised of legal, ethical and philanthropic duties but not economic duties as originally conceptualized by Carroll (1979). Based on their study of Australian and Bangladeshi executives, Quazi and O'Brien (2000) also found that attitudes towards corporate social responsibility are two-dimensional. One cross-culturally relevant dimension relates to the "modern view" of CSR as contributing to the larger society whereas the other dimension relates to the "classical view" of the economic responsibility of business.

While Carroll (1979) also identified the environment as one of the social issues that were of concern to businesses, the stakeholder view of organizations (Freeman, 1984; Mitchell, Agle, & Wood, 1997; Wheeler & Sillanpaa, 1997) identifies the natural environment as distinct from other types of stakeholders in an organization's social environment (customers, employees, investors, suppliers, and communities). To a large extent, theories and empirical research on corporate environmental responsibility and corporate social responsibility have taken independent paths (DesJardins, 1998; Gladwin, Kennelly & Krause, 1995; Starik & Marcus, 2000). Thus, in this study, we treat corporate environmental responsibility as a separate concept that focuses on the responsibility of organizations to have ecologically sustainable relationships with both biophysical and societal environments (Shrivastava, 1996; Starik & Rands, 1995). Corporate environmental responsibility includes minimizing the ecological impact of organizational activities (reduced use of nonrenewable resources, preventing environmental degradation caused by pollution and the depletion of natural resources), voluntarily exceeding

government environmental regulations, and devoting resources to environmental protection (Branzei & Vertinsky, 2002; DesJardins, 1998; Shrivastava, 1996; Starik & Rands, 1995; Wheeler & Sillanpaa, 1997).

Cultural Values and Perceptions of Corporate Environmental and Social Responsibilities

As defined by Smith and Schwartz (1997: 82), "for individual persons, values represent the motivational goals that serve as guiding principles in their lives." At both country and individual levels, there has been extensive research concerned with the values of individualism and collectivism (Hofstede, 2001; Smith & Schwartz, 1997). Cross-cultural studies have often used Hofstede's (2001) individualism and collectivism values to develop hypotheses regarding cultural differences in business ethics and corporate social responsibility (Husted, 1999; Singhapakdi et al., 2001).

Hofstede (2001: xx) defines individualism and collectivism as follows: "*Individualism* on the one side versus its opposite, *collectivism,* is the degree to which individuals are supposed to look after themselves or remain integrated into groups, usually around the family." Whereas individualism emphasizes independence, individual expression, and freedom to meet one's personal interests and goals, collectivism emphasizes respect for tradition, the need for social harmony, social norms and duties in service of group interests and goals (Hofstede, 2001; Leung & Bond, 1984; Schwartz, 1994; Triandis, 1995). While individualism and collectivism are often presented as two endpoints of a values continuum (Hofstede, 2001; Trompenaars, 1985), other researchers have found that individualism and collectivism should be treated as separate constructs (Smith, Dugan, Peterson & Leung, 1998; Triandis, 1995; Ralston, Egri, Stewart, Terpstra, & Yu, 1999).

In respect to cultural values and attitudes towards corporate environmental responsibility,

Dunlap et al.,'s (1993) 24-country general population survey found that respondents in individualistic industrialized countries were more likely to have pro-environmental attitudes and to indicate that business and industry should have primary responsibility for solving environmental problems than respondents in more collectivist developing countries. Inglehart (1997) found that collectivistic cultures were less likely to hold postmaterialist values that include environmental concern.

In his review of the business ethics literature, Collins (2000) noted that many studies have found a growing cross-cultural consensus regarding ethically appropriate attitudes and behaviors. While this suggests that there has been a cultural convergence (Ralston, Holt, Terpstra & Yu, 1997) concerning organizational ethics, several studies have found that U.S. respondents (ranked highest in individualism in Hofstede's study) are more ethically sensitive and concerned about unethical business practices than those from other countries (Becker & Fritzsche, 1987; Collins, 2000; Rhey, Rustogi, & Brust, 2000; Schlegelmilch & Robertson, 1995). Other country-level studies have found that individualism is positively related with respect for human rights whereas collectivism is positively related to business corruption and unethical conduct (Hofstede, 2001; Jeurissen & van Luijk, 1998; Getz & Volkema, 2001). Husted (1999) also found that unethical behavior and corruption were less prevalent in individualistic cultures due to the primacy of individual property rights, and codified rules for business relationships.

Individual-level studies have found that ethical sensitivity is positively related to need for achievement (Glover, Bumpus, Logan, & Ciesla, 1997) and negatively related to materialistic orientations (Muncy & Eastman, 1998). Maignan and Ferrell (2003) found that consumers in the U.S. (a highly individualist society) rated economic responsibility as the most important while French and German consumers (less individualist societies) rated economic responsibility as the

least important. Further, French and German consumers attributed higher importance to philanthropic responsibility than U.S. consumers, and there was no significant difference in the importance accorded to legal and ethical responsibilities. In a study of the perceived importance of ethics and social responsibility, Singhapakdi et al. (2001) found that marketers in a collectivistic culture (Malayasia) were relatively less concerned with business ethics and social responsibility than those in individualistic cultures (Australia, Malaysia, U.S.). Blodgett et al. (2001) found that individualistic U.S. respondents were more ethically sensitive to consumer and colleague interests and that collectivistic Taiwanese respondents were more sensitive to company and competitor interests.

Previous research suggests that the perceived importance of corporate environmental and social responsibilities would be positively related to the importance of individualism values and negatively related to the importance of collectivism values. Therefore, our hypotheses regarding individualism and collectivism values and corporate environmental and social responsibilities is as follows:

Hypothesis 1. For managers and professionals, individualism is positively related to the importance of corporate environmental and social responsibilities.

Hypothesis 2. For managers and professionals, collectivism is negatively related to the importance of corporate environmental responsibility.

Another personal value in Schwartz's values typology is universalism which is defined as "understanding, tolerance and protection for the welfare of all people and nature" (Smith & Schwartz, 1997: 86). As such, universalism's concern with wider global well-being differs from collectivism which is concerned with social relations with in-group members. Thogersen and Olander (2002) found that the universalism was the only motivational value type that had a

significant positive relationship with environmentally-friendly behavior. Universalism's emphasis on social harmony and equality orientation suggests that this value would be positively related to the perceived importance of corporate environmental and social responsibility. Therefore, our hypothesis regarding universalism and corporate environmental and social responsibilities is as follows:

Hypothesis 3. For managers and professionals, there is a positive relationship between the importance of universalism values and the importance of corporate environmental and social responsibilities.

Economic Development

Inglehart's (1997) theory of country-level cultural change suggests that industrialization and modernization processes may be diminishing cultural values differences between industrialized and developing countries. Inglehart proposed that national cultures progress through three stages: pre-industrial, industrial, and advanced industrial. Pre-industrial societies have strong collectivistic values that emphasize the importance of conformity to traditional norms as well as familialism (obligations to family and kinship ties). Industrial economies have adopted a modernist values system that emphasizes individualist values (achievement motivation) and materialism (Fukuyama, 1995; Hofstede, 2001; Inglehart, 1997). The high level of technological development and economic security in advanced industrial societies is accompanied by a relative de-emphasis on individualism values and an increased emphasis on self-transcendent values such as subjective well-being, quality of life, subjective well-being, and concern for the environment and others (Inglehart, 1997). In his 43-country study, Inglehart (1997) confirmed that economic prosperity is positively associated with levels of postmodernist values within countries.

Country-level ratings such as the World Economic Forum's (2002) Environmental

Sustainability Index show that a country's environmental performance rating is positively related to levels of economic development and per capita income. Similarly, Schnaiberg and Gould (2000) found higher levels of pro-environmental attitudes and behaviors in advanced industrialized countries. Conversely, the 24-nation Health of the Planet (HOP) survey found higher levels of concern about environmental problems in developing countries than in industrialized countries (Dunlap et al., 1993). however, this finding for the HOP survey should be tempered by the fact that respondents in developing countries were also significantly more likely to report negative personal health effects caused by the lower environmental quality in their countries. In a re-analysis of the HOP data, Adeola's (1998) found relatively higher levels of pro-environmental behavior and more grassroots environmental activism in less economically developed countries than in advanced industrialized countries. The majority of respondents in developing (57%) and industrialized (65%) nations indicated that environmental protection should be given priority over economic growth. In sum, the results of the HOP survey suggest that environmental awareness and concern is prevalent globally and is not the result of postmaterialist values in economically wealthy countries as hypothesized by Inglehart (1997).

Respondents in the HOP survey were also asked whether government, business and industry, or individual citizens and citizens groups should have primary responsibility for environmental protection in their countries (Adeola, 1998). Government was identified the most often by respondents in both developing (45%) and industrialized (45%) countries. However, respondents in advanced industrialized nations were more likely to state that business and industry have the primary responsibility for environmental protection (20% developing, 29% industrialized) whereas respondents in developing countries were more likely to state that citizens had primary responsibility for environmental protection (31% developing, 22% industrialized). In addition,

respondents in developing countries were more likely to agree that advanced industrialized nations should provide model environmental laws to restrict business and industry (61% developing, 42% industrialized). Notably, respondents in developing countries were more likely to assign primary responsibility to citizens and citizen groups than those in industrialized countries.

In respect to the importance that managers and professionals would attribute to corporate environmental responsibility, previous research suggests that while economic development level is not a significant factor in levels of environmental concern, respondents in more economically developed countries would view business and industry to have a relatively greater responsibility in addressing environmental issues. Therefore, our hypothesis regarding economic development and corporate environmental responsibility is as follows:

Hypothesis 4a. Managers and professionals in countries with higher levels of economic development attribute higher importance to corporate environmental responsibility than managers and professionals in countries with lower levels of economic development.

Economic development level and economic growth rates have been found to be negatively related to corruption and the acceptability of unethical business practices (Collins, 2000; Husted, 1999; Getz & Volkema, 2001; Husted, 1999; Mauro, 1995; Treisman, 2000). This is consistent with Inglehart's (1997) finding that postmaterialist values which emphasize self-transcendence and ethical values are more emphasized in advanced industrial societies whereas material and economic concerns are more emphasized in less economically developed societies. As identified by Singhapakdi et al (2001), businesses in economically developed countries should attribute higher importance to ethical and social responsibility given their legal and political environments that aim to elicit ethical business behaviors. In contrast, business regulatory and legal systems in

developing countries are less developed and organizational financial performance considerations would take higher precedence over ethical and social responsibility activities. Therefore, our hypothesis regarding economic development and corporate social responsibility is as follows:

Hypothesis 4b. Managers and professionals in countries with higher levels of economic development attribute higher importance to corporate social responsibility than managers and professionals in countries with lower levels of economic development.

DemographicCharacteristics

In this study, the influence of participant age, gender, and education level on perspectives on corporate environmental and social responsibility was examined.

Age. General population surveys have consistently found that younger respondents are more pro-environment than older respondents (Arcury, Scollary & Johnson, 1986; Jones & Dunlap, 1992). Whereas, Diamantopoulos, Schlegelmilch, Sinkovics, Bohlen (2003) found a negative relationship between age and pro-environmental attitudes for consumers, Branzei and Vertinsky (2002) found a positive relationship between Chinese and Japanese managers' age and eco-sustainability orientation.

Moral development theory (Kohlberg, 1981) suggests that individuals become more ethical with age and experience and thus, older individuals would attribute higher importance to ethical conduct and social responsibility (Singhapakdi et al., 2001). Age has often been found to be positively related to ethical sensitivity (Collins, 2000; Dawson, 1997; Deshpande, 1997), although some studies have not found a significant relationship (Izraeli, 1988; Mitchell, Lewis, & Reinsch, 1992; Singhapakdi et al., 2001). In sum, our hypothesis regarding age and the importance of corporate environmental and social responsibility is as follows:

Hypothesis 5a. Younger participants attribute higher importance to corporate environmental

responsibility, and older participants attribute higher importance to corporate social responsibility.

Gender. Women have been consistently found to have higher levels of environmental concern than men (Davidson & Freudenberg, 1996; Jones & Dunlap, 1992). While the majority of studies have found that men have better knowledge about environmental issues, women have been found to hold more environmentally-conscious attitudes and more frequently engage in environmentally friendly behaviors (Diamantopoulos et al., 2003).

Similarly, female managers and professionals have been found to be more ethically sensitivity than male managers and professionals (Akaah, 1989; Collins, 2000; Dawson, 1997). In respect to corporate responsibility orientations, Ibrahim and Angelidis (1994) found that female board members had a stronger philanthropic orientation whereas male board members had a stronger economic performance orientation. In their study of social orientations of German managers, Marz et al., (2003) found that female managers had higher discretionary (philanthropic) orientations but similar legal and ethical orientations as male managers. However, there were no significant gender differences in directors' legal and ethical social orientations. Singhapakdi et al. (2001) found cross-cultural similarity in that female marketing professionals perceived ethics and social responsibility as being more important than their male counterparts. In sum, our hypothesis regarding gender and the importance of corporate environmental and social responsibility is as follows:

Hypothesis 5b. Female participants attribute higher importance to corporate environmental and social responsibilities than male participants.

Education level. Previous research has consistently found that education level is positively related to environmental knowledge and concern (Arcury et al., 1986; Diamantopoulos et al.,

2003; Jones & Dunlap,1992). However in a general population sample, Uyeki and Holland (2000) found that respondents with less education were more pro-environment. Empirical research has found no significant relationships between education level and ethical sensitivity (Deshpande, 1997; Serwinek, 1992) and inconsistent cross-cultural patterns of the influence of education level on the importance consumers allocated to corporate social responsibility (Maignan & Ferrell, 2003). Thus, our hypothesis regarding education level and the importance of corporate environmental and social responsibility is as follows:

Hypothesis 5c. More highly educated participants attribute higher importance to corporate environmental responsibility and similar importance to corporate social responsibility as participants with lower education levels.

Organizational Contexts

As proposed by Marz et al. (2003), organizational context influences individuals' social orientations. In this study, we examined the influence of organizational position level, organization size, and industry on participants' perspectives on corporate environmental and social responsibility.

Position level. Although visible leadership and involvement are often viewed as critical to successful environmental management system implementation (Dechant & Altman, 1994; Shrivastava, 1996), there have not been empirical studies of the influence of organizational level on perceptions of corporate environmental responsibility. In contrast, there have been a few studies that have examined this factor in relationship to ethical and social orientations. Several studies have shown that while upper-level employees are less tolerant of unethical acts, lower-level employees are more aware of unethical acts (Collins, 2000). Higher-level managers had more positive perceptions of their organization's ethical practices than those at lower levels in

organizations in Taiwan (Chen & Liu, 1998) and the U.S. (David, Kantor & Greenberg, 1994; Harris, 1990; Posner & Schmidt, 1987). However, no significant impact of organizational level on social orientation (Ostlund, 1977) or ethical perceptions (Izraeli, 1988) has been found. Further, in a study of social orientations of German managers, Marz et al. (2003) found that junior managers had higher ethical and discretionary (philanthropic) orientations than senior managers, with no significant organizational level difference in respect to legal orientation. Thus, our hypothesis regarding participant organizational position level and the importance of corporate environmental and social responsibility is as follows:

Hypothesis 6a. Participants in higher organization position levels attribute similar importance to corporate environmental responsibility, and higher importance to corporate social responsibility than participants at lower levels in their organizations.

Organization size. The majority of studies have found that organization size is positively related to the adoption of proactive environmental management strategies (Russo & Fouts, 1997; Montabon, Melnyk, Sroufe, & Calanton, 2000; Sharma, 2000). Organization size was positively related to the eco-sustainability orientation of Chinese and Japanese organizations (Branzei & Vertinsky, 2002). In respect to ethical sensitivity, studies have found that employee ethical sensitivity is positively related to organization size (Moore, 2001; Schlegelmilch & Robertson, 1995; Stanwick & Stanwick, 1998). Thus, our hypothesis regarding organization size and the importance of corporate environmental and social responsibility is as follows:

Hypothesis 6b. Participants in larger organizations attribute higher importance to corporate environmental and social responsibilities than participants in smaller organizations.

Industry. Schlegelmilch and Robertson (1995) proposed that industries constitute communities that develop distinctive ethical norms. Banerjee (2001) found that firms in

relatively high environmental impact industries (and thus operating in stricter regulatory environments) such as chemicals, pharmaceuticals and utilities were more environmentally pro-active than firms in foods, electronics, and consumer products industries. In their cross-cultural study of the ethical sensitivity of CEOs in U.S. and European organizations, Schlegelmilch and Robertson (1995) found that the perception of ethical issues varied significantly with industry type. In particular, this study found that there was a greater concern with ethical issues in manufacturing and agriculture organizations than in service sector organizations. Thus, our hypotheses regarding industry and the importance of corporate environmental and social responsibility is as follows:

Hypothesis 6c. Participants in high environmental impact industries (manufacturing, natural resource, and utilities) attribute higher importance to corporate environmental responsibility than participants in other industries.

Hypothesis 6d. Participants in manufacturing and natural resource industries attribute higher importance to corporate social responsibility than participants other industries.

METHOD

Sample

Participants in this study were 5,539 managers and professionals from 22 countries who responded to a mail survey conducted in 2002-2003. The average response rate was 23%, with all countries exceeding a 15% rate and 43% being the highest rate.

A cross-sectional sampling design was used in this study. The demographic (age, gender, education level) and organizational characteristics (positive level, company size, industry) of respondents are provided in Table 1. This sample was culturally, economically, and geographically diverse with representative countries from Asia (China, India, Malaysia, Pakistan,

Taiwan, Vietnam), North and South America (Canada, U.S., Mexico, Brazil), Eastern Europe (Bulgaria, Croatia, Russia, Slovenia), Western Europe (Germany, Switzerland, UK), the Middle East (Egypt, Turkey), Australia, and South Africa. This sample is economically diverse consisting of both major world economies (US, UK, Canada, Germany) and transitioning/emerging economies (Brazil, China, Croatia, Russia, Slovakia, Thailand).

Insert Table 1 about here

Instruments

The survey questionnaire was translated from English into each of the native languages of the cultures represented in the study. Standard translation—back-translation procedures were used with one individual translating the questionnaire from English to the other language, and a second individual back-translating the questionnaire into English. Translation differences were resolved between the two translators and when necessary, a third party was employed to assist.

Respondents were asked to indicate the degree to which they agreed (using a 9-point Likert-type scale, 1 = strongly disagree to 9 = strongly agree) that it was the duty of businesses to engage in 16 corporate social responsibility activities and 9 corporate environmental responsibility activities. In order to reduce social desirability responses (Anatasi, 1982), participants were instructed that there were no right or wrong answers, and that it was their perceptions that were important.

Corporate Environmental Responsibility

We reviewed previous measures of proactive corporate environmental management (Branzei & Vertinsky, 2002; Egri & Hornal, 2002; Sharma, 2000) to develop 9 items to measure corporate environmental responsibility. An exploratory factor analysis revealed that this was a uni-

dimensional scale with 7 items having factor loadings of .50 or higher. Confirmatory factor analysis (CFA) using Lisrel 8.3 was used to determine the configural invariance of the corporate environmental responsibility scale (Steenkamp & Baumgartner, 1998). To determine configural invariance, factor loadings in each country were allowed to vary freely in the CFA. The CFA model fit statistics (χ^2 = 401.13, d.f. = 12, RMSEA = .07, GFI = .98, AGFI = .95, CFI = .98) indicated an acceptable level of configural invariance (Steenkamp & Baumgartner, 1998). For the total sample, the internal reliability of the 7-item environmental responsibility scale was Cronbach α = .76 (range of individual country αs was .55 to .81). These scale reliabilities (Cronbach alpha) were consistent with previous cross-cultural research (Fu and Yukl, 2000; Thomas and Au, 2002).

Corporate Social Responsibility

Our measure of corporate social responsibility was Maignan and Ferrell's (2003) 16-item measure of consumers' perceptions of corporate social responsibility in France, Germany, and the U.S. This cross-culturally validated instrument consists of 4 subscales that measure perceptions of economic, legal, ethical, and discretionary responsibilities. Although Maignan and Ferrell (2003) had found that these subscales loaded onto 4 separate factors, only two distinct factors emerged in the exploratory factor analysis conducted for this study (after retaining items with factor loadings greater than .50). One factor consisted of 8 items that included items from the ethical (2 items), legal (3 items), and discretionary (3 items) responsibility subscales. The second factor consisted of 2 economic responsibility items. Confirmatory factor analysis (CFA) was used to determine the configural invariance of this two-factor CSR model. To determine configural invariance, factor loadings in each country were allowed to vary freely in the CFA. The CFA model fit statistics (χ^2 = 1758.58, d.f. = 26, RMSEA = .07, GFI = .97, AGFI = .95,

CFI = .95) indicated an acceptable level of configural invariance (Steenkamp & Baumgartner, 1998).

For the total sample, the internal reliability of the 8-item general CSR scale was Cronbach α = .70 (range of individual country αs was .55 to .78). While the total sample Cronbach α for the 2-item economic responsibility scale was .60, only 14 individual country alphas were .55 or greater (range of individual country αs was .14 to .73). As a result, only the 8-item general CSR scale was retained for analysis in this study.

Full measurement invariance was not attained in the confirmatory factor analyses, therefore following Sin, Cheung and Lee (1999), Leung and Bond (1989), and Smith et al. (1996), standardized scores for the two perceptions of corporate responsibility scales were used to test hypotheses. The resulting standardized scores represent the relative importance of each type of corporate responsibility.

Personal Values

In this study, we used the Schwartz Value Survey (SVS), which has been found to be appropriate for cross-cultural studies of personal values orientations (Schwartz 1994; Schwartz & Ros, 1995; Smith & Schwartz, 1997). The SVS consists of 56 items that respondents rate in terms of their importance as a guiding principle in their lives (using a 9-point Likert-type scale where –1 = opposed to my values and 7 = of supreme importance). The 45 SVS items that have been found to have cross-culturally equivalent meaning in 44 countries (Schwartz, 1994) were used to measure individualism, collectivism, and universalism. The Schwartz Values Survey identifies the universalism value dimension, which relates to a concern for the welfare of all people, as well as the individualism and collectivism dimensions. As identified by Steenkamp, ter Hofstede and Wedel (1999), confirmatory factor analysis is not appropriate for analyzing the

factor structure of values relations as conceptualized in Schwartz's model (1994). Even so, the cross-cultural equivalence of the SVS instrument has been well established in previous research (Smith & Schwartz, 1997).

For the total sample, the internal reliability of the 18-item individualism values dimension scale was Cronbach $\alpha = .84$ (range of individual country αs = .69 to .89); for the 19-item collectivism values dimension scale, the total sample Cronbach α was .86 (range of individual country αs = .76 to .90); and for the 8-item universalism value scale, the total sample Cronbach α was .79 (range of individual country αs = .59 to .83). Participants' values scores were converted to within-subjects standard scores to eliminate cross-cultural differences in scale use (Smith & Schwartz 1997). The resulting standardized scores represent the relative importance of each personal value.

Economic Development

Economic development was measured using United Nations (2003) data on gross domestic product (GDP) per capita (in U.S. $). For this sample of countries, 2001 GDP per capita was highly positively correlated with Transparency International's 2002 Corruption Perception Index scores in which high scores indicate noncorruption ($r = .91$, $p < .001$), and the World Economic Forum's 2002 Environmental Sustainability Index ($r = .61$, $p < .001$) and 2002 Public Institutions Index ($r = .85$, $p < .001$). Due to this multicollinearity of secondary development indicators, only GDP per capita was used in analyses.

Demographic and Organizational Characteristics

In respect to demographic characteristics, respondents were asked to provide their age, gender (1 = male, 2 = female), and education level (1 = 4 or fewer years completed; 2 = 5-8 years completed; 3 = 9-12 years completed, 4 = Bachelors degree, 5 = Masters degree, and 6 =

Doctorate degree). Respondents were asked to indicate the position level they held in their organization (1 = nonsupervisory, 2 = first-level manager, 3 = middle-level manager, and 4 = upper-level manager). In respect to the organizations that they worked in, respondents were asked to indicate company size (1 = less than 100 employees, 2 = 100-1000 employees, and 3 = more than 1000 employees) and industry sector (1 = natural resource, 2 = manufacturing, 3 = services, 4 = public; 5 = other).

Procedures

To test hypotheses regarding influences on managerial perceptions of corporate environmental and social responsibilities, a MANCOVA was conducted in which the dependent variables were perceptions of corporate environmental responsibility and corporate social responsibility scale scores, the independent variables were respondents' individualism, collectivism, and universalism values scores and country GDP per capita (US$), and the covariates were age, gender, education, position level, organization size, and industry.

RESULTS

The country standardized scores for the three SVS values (individualism, collectivism, universalism) and the two perceptions of corporate responsibility (environmental and social), as well as country GDP per capita data are presented in Table 2. The results of preliminary within country paired t-test comparisons of the relative importance of corporate environmental and social responsibilities are also reported in Table 2.

Thus, in response to our question," To what extent are there cross-cultural differences in the importance attributed to corporate environmental and social responsibilities by managers and professionals," these analyses revealed that corporate environmental responsibility is perceived to be relatively more important than corporate social responsibility in China, Egypt, Malaysia,

Mexico, and Slovenia. In contrast, corporate social responsibility is regarded as relatively more important by participants in Brazil, Bulgaria, Canada, Russia, South Africa, Thailand, Turkey, the U.K., and U.S. And finally, there was no significant difference in the relative importance of these two types of corporate responsibilities for respondents in Australia, Croatia, Germany, India, Pakistan, Switzerland, Taiwan, and Vietnam.

Insert Table 2 about here

The correlation statistics for variables in the study are presented in Table 3, and the results of the MANCOVA are presented in Table 4. Hypothesis 1 proposed that individualism values would be positively related to the relative importance that managers and professionals attributed to corporate environmental and social responsibilities. This hypothesis was not supported in that there was a significant negative relationship between individualism and the relative importance of corporate environmental responsibility ($F = 7.49$, $p < .001$) and no significant relationship between individualism and the relative importance of corporate social responsibility ($F = .07$).

Insert Tables 3 and 4 about here

Contrary to Hypothesis 2 which proposed that collectivism values would be negatively related to the relative importance of corporate environmental responsibility, collectivism did not have a significant relationship with the importance attributed to either corporate environmental or social responsibilities. Hypothesis 3 was supported by the finding that the universalism value was positively related to the relative importance of corporate environmental responsibility ($F = 13.33$, $p < .001$). However, no significant relationship was found between universalism and the relative importance of corporate social responsibility ($F = 1.14$).

Economic development level (GDP per capita) was proposed to be positively related to the relative importance of corporate environmental responsibility (Hypothesis 4a) and corporate social responsibility (Hypothesis 4b). Hypothesis 4a was not supported in that there was no significant relationship between economic development and the relative importance of corporate environmental responsibility ($F = 2.06$). Hypothesis 4b was supported in that level of economic development (GDP per capita) was positively related to the relative importance of corporate social responsibility ($F = 26.83$, $p < .001$).

For corporate environmental responsibility, there were significant interactions between GDP per capita and the personal values of individualism ($F = 6.72$, $p < .01$) and universalism ($F = 18.38$, $p < .001$). To investigate these interactions, correlation analyses were conducted using a 3-category GDP per capita variable with countries allocated as follows: high GDP – Australia, Canada, Germany, Switzerland, and U.K., U.S.; medium GDP – Brazil, Croatia, Malaysia, Mexico, Slovenia, South Africa, and Taiwan; low GDP – Bulgaria, China, Egypt, India, Pakistan, Thailand, Turkey, Russia, and Vietnam. The correlation results indicated that there was a weaker negative relationship between individualism and the importance of corporate environmental responsibility in high GDP countries ($r = -.07$, $p < .01$) than in medium GDP ($r = -.14$, $p < .001$) and low GDP ($r = -.15$, $p < .001$). The obverse was found in respect to universalism such that there was a stronger positive correlation between universalism and the importance of corporate environmental responsibility in high GDP countries ($r = .31$, $p < .001$) than in medium GDP ($r = .18$, $p < .001$) or low GDP ($r = .19$, $p < .001$).

Influence of Demographic and Organizational Factors

Consistent with Hypothesis 5a, participant age was negatively related to the importance of corporate environmental responsibility ($F = 5.28$, $p < .05$) and positively related to the relative

importance of corporate social responsibility ($F = 8.93$, $p < .01$). Mixed support was found for Hypothesis 5b regarding gender differences. Male respondents attributed more importance to corporate environmental responsibility ($F = 15.52$, $p < .001$; Hypothesis 5b not supported) whereas female respondents attributed more importance to corporate social responsibility ($F = 23.07$, $p < .001$; Hypothesis 5b supported).

Minimal support was found for Hypothesis 5c which proposed that education level would be positively related to the importance of corporate environmental responsibility and not related to the importance of corporate social responsibility. Hypothesis 5c was not supported in that education level was not significantly related to the importance of corporate environmental responsibility. Whereas education level was found to be positively related to the relative importance attributed to corporate social responsibility ($F = 26.83$, $p < .001$), there was a significant interaction between education level and GDP for corporate social responsibility ($F = 26.83$, $p < .001$). Subsequent analyses showed that education level was positively correlated with corporate social responsibility in countries with low ($r = .19$, $p < .001$) and medium ($r = .08$, $p < .001$) GDP levels but not significantly correlated in high GDP countries ($r = .02$). Thus, in regards to corporate social responsibility, support for Hypothesis 5c was found for participants in high GDP level countries but not for participants in less economically developed countries

Hypothesis 6a proposed that organizational position level would be unrelated to the importance of corporate environmental responsibility and positively related to the importance of corporate social responsibility. While there was no significant main effect for respondent position level for either environmental or social responsibilities, there was a significant position level x GDP per capita interaction effect for corporate environmental responsibility ($F = 11.20$, $p < .001$). Additional analyses showed that position level and the importance corporate

environmental responsibility were positively correlated in low GDP countries ($r = .05$, $p < .05$) but negatively correlated in medium GDP ($r = -.06$, $p < .01$) and high GDP ($r = -.10$, $p < .001$) countries. In sum, Hypothesis 6a regarding the influence of position level was not supported.

Hypothesis 6b proposed that managers and professionals in larger organizations attribute higher importance to corporate environmental and social respnsiblities.. Company size was significantly related to the importance of corporate environmental responsibility ($F = 7.40$, $p < .01$) such that respondents in medium (100-1000 employees) or large (more than 1000 employees) companies attributed significantly higher importance to corporate environmental responsibility than respondents in small companies (less than 100 employees) (Hypothesis 6b supported). Company size did not have a significant influence on the importance of corporate social responsibility (Hypothesis 6b not supported). Thus, Hypothesis 6b was only supported in respect to the importance of corporate environmental responsibility.

In respect to industry factors, Hypothesis 6c proposed that the importance of corporate environmental responsibility would be higher for respondents employed in high environmental impact industries. However, industry was not a significant influence on the importance respondents attributed to corporate environmental responsibility (Hypothesis 6c not supported). Hypothesis 6d proposed that the importance of corporate social responsibility would be higher for respondents employed in manufacturing and natural resource industries. While industry was significantly related to the relative importance of corporate social responsibility ($F = 8.14$, $p < .001$), respondents in manufacturing and natural resource companies attributed significantly lower importance to corporate social responsibility than did respondents in services, public and other industry sectors (Hypothesis 6d not supported).

DISCUSSION AND CONCLUSIONS

One of the contributions of this study was the development of a cross-culturally valid measure of corporate environmental and social responsibility. First, we found relatively high cross-cultural congruence in what constitutes corporate environmental responsibility. Carroll's (1977) model of corporate social responsibility presented corporate social responsibility as being comprised of four factors: economic, legal, ethical, and discretionary responsibilities. Maignan and Ferrell (2003) had confirmed this four-factor model with a sample of consumers in France, Germany, and the U.S., but had also found that economic responsibility are not considered in the same way as the other three factors. In the present study of managers and professionals in a greater diversity of cultures, we found support for a one-factor cross-cultural model of corporate social responsibility which is comprised of a combination of legal, ethical, and discretionary responsibilities, but not economic responsibility. This finding is consistent with Quazi and O'Brien's (2002) study that sought to develop a cross-culturally valid measure of corporate social responsibility based on a sample of Australian and Bangladeshi executives. While Maignan and Ferrell (2003) also found that economic responsibility is regarded as substantively different from other types of corporate social responsibility, our findings and those of Quazi and O'Brien suggest that organizational managers and professionals differ from consumers in their view of corporate social responsibility. Another consideration is that the respondents in Maignan and Ferrell's (2003) were from advanced industrialized countries whereas our sample was comprised of respondents in both developing and industrialized countries. Thus, while there is cross-cultural and cross-economic status congruence in differentiating economic responsibility from legal, ethical and discretionary responsibilities, the concept of corporate social responsibility appears to be more fine-grained in more economically prosperous countries.

While our measure of corporate environmental responsibility was highly correlated with

corporate social responsibility, we found substantive differences in influences on their relative importance for managers and professionals. In respect to the influence of personal values, respondents who attributed lower importance to individualism values and higher importance to universalism attributed relatively higher importance to corporate environmental responsibility. Contrary to cross-cultural studies of general population samples (Dunlap et al., 1993; Inglehart. 1997), we found that managers and professionals who were less individualistic (especially in medium and low GDP per capita countries) attributed higher importance to corporate environmental responsibility. However, our finding that participants who were more universalistic (especially in high GDP countries) attributed higher importance to corporate environmental responsibility is consistent with Inglehart's (1997) observation that postmaterialist values that include environmental protection are more prevalent in advanced industrialized societies.

This study found that personal values did not have a significant influence on the importance that managers and professionals attributed to corporate social responsibility. Instead, level of economic development proved to be the major contributing factor. As predicted by Inglehart's (1997) postmaterialist hypothesis as well as Adeola (1998), managers and professionals in more economically developed nations accord relatively greater importance to corporate social responsibility. This finding is also consistent with previous country-level business ethics research that has found a positive relationship between economic development and ethical business practices (Husted, 1999; Treisman, 2000)

This study also examined the influence of personal demographic and organizational contextual factors on environmental and social orientations. Consistent with previous research, younger participants attributed greater importance to corporate environmental responsibility

(Diamantopoulos et al., 2003; Jones & Dunlap, 1992) but less importance to corporate social responsibility (Collins, 2000; Singhapakdi et al., 2001). Contrary to previous research on gender differences in environmental attitudes and behaviors for general population samples (Davidson & Freudenberg, 1996; Diamantopoulos et al., 2003; Jones & Dunlap, 1992), male managers and professionals attributed higher importance to corporate environmental responsibility than did female managers and professionals. As expected, female managers and professionals attributed higher importance to corporate social responsibility (Collins, 2000; Ibrahim & Angelidis, 1994; Singhapakdi et al., 2001).

Previous research on the influence of education level on attitudes towards environmental and social issues has yielded mixed results. In this study, education level was not a significant influence on attitudes towards environmental responsibility. However, education level was positively related to the perceived importance of corporate social responsibility in low and medium level GDP countries, but not related in high GDP countries. This result suggests that higher education in lesser developed countries may have greater potential for influencing attitudes towards corporate social responsibility than has been the case in more advanced industrialized countries (see Collins, 2000, for research on this debate in business schools).

Additionally, we found that corporate environmental responsibility was positively related with organizational position level in low GDP countries and negatively related to position level in medium and high GDP countries. This finding suggests that environmental issues are a higher priority for top executives in developing countries than for top executives in more economically developed countries. Consistent with previous research (Izraeli, 1988; Ostlund, 1977), we found no significant relationship between organizational hierarchical level and ethical or social orientations.

In respect to the influence of organizational characteristics, we found confirming evidence that managers and professionals in larger organizations attribute higher importance to corporate environmental responsibility (Branzei & Vertinsky, 2002; Russo & Fouts, 1997; Montabon et al., 2000; Sharma, 2000). Although previous studies have found that employee ethical sensitivity is higher in larger organizations (Moore, 2001; Schlegelmilch & Robertson, 1995; Stanwick & Stanwick, 1998), no significant relationship was found for the perceived importance of corporate social responsibility for this sample of managers and professionals.

Contrary to expectations, we found no significant industry differences in respect to the importance of corporate environmental responsibility, and we found that respondents in service sector (rather than manufacturing and natural resource sector) organizations attributed higher importance to corporate social responsibility. One explanation may be that previous studies that have examined the influence of industry have been based on organizations in industrialized countries such as the U.S. and Europe (Banerjee, 2001; Schlegelmilch & Robertson, 1995). Although country differences in industry regulatory environments (stricter in advanced industrialized countries) may be one explanation for our findings, there were no significant interaction between industry and GDP level for this sample. Obviously, future research is needed to determine the extent to which industry influences managers and professionals influence on corporate environmental and social responsibilities.

Limitations and Directions for Future Research

Although this 22-country study of corporate environmental and social responsibility included a significantly greater number of societies than previous cross-cultural studies, additional large-scale research is needed to confirm our findings regarding country differences in the influence of personal values, demographic, and organizational on these attitudes.

One limitation of this study was that these data were concerned with perspectives on the relative acceptability of different types of corporate responsibilities. While the strong linkage between attitudes and behaviors has been well established (Ajzen, 1996), further multi-country research of managers and professionals is needed regarding the linkage between ethical beliefs and organizational actions.

Study participants were employed in a cross-section of organizations within each country. Although we found that industry and company size have a significant influence on attitudes towards corporate environmental and social responsibilities, we did not investigate the influence of other situational characteristics such as organizational structure and culture (Egri & Herman, 2000). Thus, one future research direction would be to investigate the intersection between organization culture values and norms and those of national cultures.

Concluding Comments

The study of cross-cultural differences in attitudes towards corporate environmental and social responsibility is in a nascent stage. Given the well-established positive relationship between corporate environmental and social responsibility performance and financial performance benefits (Margolis & Walsh, 2001; Waddock & Graves, 1997), it is important to learn more about both individual and organizational motivations for these types of corporate activities. Thus, our study has focused on the perspectives of managers and professionals across a wide diversity of nations and cultures.

One unique feature of this study was the investigation of relationships between personal values and attitudes towards corporate environmental and social responsibilities at the individual level of analysis. While our study of cross-cultural attitudes provides substantial evidence that the perceived importance of corporate environmental and social responsibilities differs

significantly across cultures, it also presents results that suggest there may be some level of convergence or crossvergence of these corporate priorities as a result of cultural and economic interaction. Additionally, personal demographics, especially age and gender, were found to be significant factors in understanding the respondents' perceptions of the environmental and social responsibility constructs.

In sum, these findings illustrate the importance of integrating the micro and macro influences into a CESR analysis, as well as, the likely importance of also including corporate level influences in these analyses. While these findings have clear implications for researchers interested in enhancing the study of CESR, they also have implications for international managers and multinational corporations in that the findings from this study plainly indicate that certain types of CESR are viewed more positively in certain cultures, in certain economic levels, and with certain demographic groups. However, as previously noted, substantially more research is needed to fully articulate the impact of these influences on corporate environmental and social responsibility.

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TABLE 1

Sample Descriptive Statistics for the 22 Countries in the Study [a]

							Industry					GDP
		Age	Male	Education	Position	Company size	Manuf	Nat. Res.	Serv.	Public	Other	per capita
Country	N	Mean (sd)	(%)	Mean (sd)	Mean (sd)	Mean (sd)	(%)	(%)	(%)	(%)	(%)	(US$)
Australia	280	28.3 (6.9)	65%	3.9 (.8)	1.9 (1.0)	2.0 (.9)	16%	1%	56%	21%	6%	19056
Brazil	182	41.0 (10.2)	31%	4.1 (.6)	2.0 (1.1)	2.4 (.6)	3%	1%	13%	52%	31%	2925
Bulgaria	85	34.1 (7.0)	57%	3.9 (.8)	2.9 (.8)	2.1 (.8)	35%	2%	41%	21%	1%	1688
Canada	263	39.9 (10.9)	60%	4.2 (.7)	1.9 (1.1)	2.1 (.8)	5%	3%	44%	26%	21%	22385
China	438	33.1 (8.0)	70%	3.7 (.9)	2.0 (.9)	2.2 (.8)	33%	.2%	21%	30%	16%	918
Croatia	307	37.4 (10.1)	48%	3.8 (.6)	2.1 (1.2)	1.8 (.8)	19%	6%	28%	29%	18%	4394
Egypt	125	34.0 (5.0)	82%	3.8 (.6)	3.1 (.7)	2.3 (.6)	46%	18%	13%	23%	0	1390
Germany	214	38.3 (11.6)	63%	3.9 (1.3)	2.0 (1.1)	1.9 (.8)	28%	1%	33%	29%	19%	22507
India	184	31.7 (9.2)	84%	4.4 (.7)	2.9 (.7)	2.5 (.7)	35%	3%	12%	20%	30%	467
Malaysia	329	34.6 (7.3)	61%	3.8 (.5)	2.2 (.6)	3.0 (.0)	100%	0	0	0	0	3748
Mexico	135	31.7 (8.1)	65%	3.8 (.8)	2.0 (2.1)	2.3 (1.1)	58%	13%	17%	8%	5%	6144
Pakistan	104	28.0 (7.1)	86%	4.3 (.5)	2.3 (1.0)	1.9 (.7)	24%	2%	22%	10%	41%	411
Russia	267	27.9 (5.9)	60%	4.9 (.5)	3.1 (1.1)	1.9 (.8)	33%	5%	21%	11%	1%	2139
Slovenia	300	28.5 (7.4)	29%	3.2 (.6)	1.3 (.7)	1.5 (.7)	31%	1%	37%	24%	6%	9463
S. Africa	140	39.9 (9.6)	66%	3.9 (.7)	2.5 (1.2)	2.3 (.8)	20%	1%	35%	33%	11%	2550
Switzerland	583	34.5 (14.0)	71%	3.9 (.8)	2.8 (1.1)	2.0 (.8)	27%	1%	34%	21%	18%	34274
Taiwan	400	36.1 (13.2)	62%	3.9 (.9)	2.2 (1.1)	2.2 (.8)	32%	.3%	31%	24%	14%	17119
Thailand	435	31.3 (11.2)	37%	4.1 (.7)	2.3 (1.1)	2.0 (.7)	18%	1%	31%	18%	31%	1865
Turkey	124	40.9 (9.3)	77%	4.1 (.6)	3.2 (.9)	2.0 (.6)	52%	5%	15%	29%	0	2136
UK	269	41.7 (10.8)	52%	4.1 (.9)	3.0 (1.1)	2.3 (.8)	16%	2%	22%	25%	36%	24186
USA	151	27.1 (6.9)	64%	4.3 (.5)	1.7 (.9)	2.3 (.8)	13%	1%	62%	12%	12%	34788
Vietnam	224	38.6 (9.1)	70%	3.9 (.8)	2.3 (.9)	1.9 (.5)	6%	7%	57%	14%	16%	416

a Coding for categorical variables as follows: position level: 1 = professional, 2 = first level management, 3 = middle level management, 4 = upper level management; company size: 1 = less than 100 employees, 2 = 100-1000 employees, 3 = more than 1000 employees.

TABLE 2

Personal Values and Perceptions of Corporate Environmental and Social Responsibilities: Standardized means, standard deviations, and paired t-test results

	Personal Values			Corporate Responsibilities		
	Individualism	Collectivism	Universalism	Environmental	Social	Differences
Country	Mean (sd)	Mean (sd)	Mean (sd)	Mean (sd)	Mean (sd)	t-value
Australia	.06 (.30)	-.09 (.31)	.04 (.37)	.08 (.34)	.08 (.29)	.21
Brazil	-.23 (.30)	.03 (.26)	.33 (.31)	.20 (.29)	.30 (.22)	- 3.00**
Bulgaria	.21 (.24)	-.27 (.22)	-.14 (.36)	.07 (.23)	.15 (.19)	- 2.18*
Canada	-.03 (.32)	-.04 (.30)	.03 (.38)	.09 (.34)	.18 (.29)	- 2.72**
China	-.07 (.29)	-.13 (.25)	.14 (.33)	.05 (.35)	-.01 (.25)	2.67**
Croatia	-.13 (.35)	-.11 (.30)	.19 (.35)	-.02 (.32)	.03 (.29)	- 1.81
Egypt	-.36 (.16)	.10 (.14)	.10 (.20)	.35 (.16)	-.07 (.14)	19.11***
Germany	-.01 (.35)	-.04 (.28)	.01 (.40)	.08 (.35)	.12 (.28)	- 1.04
India	-.08 (.32)	.02 (.29)	.01 (.37)	.05 (.36)	.11 (.30)	- 1.32
Malaysia	-.18 (.21)	.11 (.23)	.05 (.37)	.16 (.34)	-.02 (.27)	6.37***
Mexico	-.17 (.30)	.01 (.26)	.13 (.35)	.14 (.35)	-.01 (.24)	3.73***
Pakistan	-.04 (.30)	.01 (.30)	-.02 (.38)	.01 (.34)	.11 (.29)	- 1.88
Russia	.13 (.26)	-.18 (.24)	-.21 (.34)	.04 (.28)	.28 (.21)	- 8.78***
Slovenia	-.04 (.28)	-.20 (.25)	.23 (.31)	.07 (.36)	.01 (.30)	2.04*
South Africa	-.13 (.38)	.03 (.33)	.09 (.39)	-.04 (.35)	.28 (.27)	- 7.45***
Switzerland	-.01 (.32)	-.10 (.28)	.16 (.41)	.13 (.35)	.15 (.28)	- .81
Taiwan	-.06 (.33)	-.06 (.26)	.04 (.35)	.03 (.37)	.01 (.26)	.95
Thailand	-.18 (.33)	.16 (.25)	-.02 (.36)	.01 (.33)	.07 (.24)	- 2.82**
Turkey	-.23 (.35)	-.05 (.31)	.08 (.38)	.11 (.28)	.25 (.23)	- 3.49***
UK	-.01 (.32)	-.15 (.32)	.15 (.42)	.05 (.37)	.17 (.27)	-3.90***
USA	.10 (.30)	-.06 (.30)	-.14 (.41)	.00 (.34)	.13 (.27)	-3.05**
Vietnam	-.17 (.31)	.03 (.26)	.03 (.27)	.04 (.32)	.09 (.26)	-1.71

* $p < .05$, ** $p < .01$, *** $p < .001$

TABLE 3

Correlation Statistics [a]

	1	2	3	4	5	6	7	8	9	10
1. Envir. responsibilities										
2. Social responsibilities	-.39									
3. Individualism	-.11	-.05								
4. Collectivism	-.01	.08	-.68							
5. Universalism	.23	-.02	-.44	-.14						
6. GDP per capita	.02	.07	.16	-.11	.03					
7. Age	-.05	.13	-.21	.09	.13	.09				
8. Gender	-.02	.04	-.06	.01	.10	-.04	-.09			
9. Education	-.02	.10	.07	-.01	-.06	.01	.13	-.09		
10. Position	-.03	.08	.02	-.01	-.07	.00	.29	-.21	.28	
11. Company Size	.05	.01	-.06	.08	-.00	-.04	.06	-.06	.05	.03

a Correlations $r \geq .03$ are significant at the $p < .01$ level; correlations $r \geq .04$ significant at the $p < .001$ level

TABLE 4

MANCOVA Results: Influences on Managerial Perceptions of Corporate Environmental and Social Responsibilities

Variables	Environmental Responsibilities F	Social Responsibilities F	Wilks λ (F-value)
Individualism	7.49**	.07	.99 (4.18*)
Collectivism	1.24	1.28	.99 (.90)
Universalism	13.33***	1.14	.99 (6.77***)
GDP per capita	2.06	34.28***	.98 (25.91***)
Age	5.28*	8.93**	.99 (5.16**)
Gender	15.52***	23.07***	.99 (13.88***)
Education	.31	57.89***	.98 (36.99***)
Position	1.06	3.16	.99 (3.42*)
Company size	7.40**	2.22	.99 (7.76***)
Industry	1.76	8.14***	.99 (5.02***)
GDP x Individualism	6.72**	1.78	.99 (3.40*)
GDP x Collectivism	.69	.27	1.00 (.79)
GDP x Universalism	18.38***	.32	.99 (10.04***)
GDP x Education	.01	26.83***	.99 (15.80***)
GDP x Position	11.20***	.00	.99 (6.63***)

* $p < .05$
** $p < .01$
*** $p < .001$

APPENDIX

I believe it is the duty of all businesses to:

[Likert-type scale where 1 = Strongly Disagree and 9 = Strongly Agree}

Environmental Responsibility:

- prevent environmental degradation caused by the pollution and depletion of natural resources.
- adopt formal programs to minimize the harmful impact of organizational activities on the environment.
- minimize the environmental impact of all organizational activities.
- devote resources to environmental protection even when economic profits are threatened.
- voluntarily exceed government environmental regulations.
- pay the full financial cost of using energy and natural resources.
- assume total financial responsibility for environmental pollution caused by business activities

Social Responsibility:

- avoid compromising ethical standards in order to achieve corporate goals. (ethical)
- be committed to well-defined ethics principles. (ethical)
- always submit to the principles defined by the regulatory system. (legal)
- refrain from bending the law even if doing so could improve performance. (legal)
- abide by contractual obligations even though they may be costly (legal).
- help solve social problems. (discretionary)
- contribute actively to the welfare of our community. (discretionary)
- play a role in our society that goes beyond the mere generation of profits. (discretionary)