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Cross-Country Comparison of the Corporate Social Responsibility Orientation in Germany and Qatar: An Empirical Study among Business Students

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Abstract

Corporate social responsibility (CSR) is a phenomenon of increasing interest. Today, it is practiced in most countries around the globe and studied in various fields of academia. However, the focus still lies on Western developed countries, their understanding, and implementation of CSR. This paper focuses on the comparison of the orientation towards CSR in Germany and Qatar, thereby closing a research gap by providing insights from a Middle Eastern country. Based on a survey among 265 business students in both countries, the research examines their perception of the economic, legal, ethical, and philanthropic responsibilities of a firm. Findings suggest that, next to economic obligations, Qataris appear more willing to support philanthropic activities of a business while Germans highly value ethical standards. Moreover, females in both countries value economic responsibilities less important than males do.

Keywords: Empirical Economics; Cross-Cultural Research; Corporate Social Responsibility Orientation (CSRO); Gender; Germany; Qatar

JEL: M14; Z1

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Introduction

Due to several reasons, the concept of CSR has gained prominence among businesses, consumers, and academics. Increasing income levels, oversupply of commodities, and consumerism oblige companies to differentiate services and goods. Businesses have grown and their influence across the globe is more obvious than ever before. With a growth of size and impact, greater responsibilities are expected. Moreover, the information revolution leads to a spread of democracy and companies find themselves under consumers' pressure. Academics also focus on the topic of social responsibility and consumers are concerned about firms' moral approaches towards consumers and employees, buying sustainable products, or ethics in politics. Besides, universities capture this topic and give classes with the goal to raise the students' awareness for the increasing importance of CSR. But while it can be stated that CSR gained popularity across the globe, there are still regional differences in commitment and there is a focus on the evaluation of CSR from an American and European perspective. To date, CSR research has been conducted in developed countries and more recently in Asia and South America for emerging countries, but still misses a detailed analysis in Middle East and Africa (Munro, 2013) as well as in developing countries (Jamali and Mirshak, 2007). Due to specific values, beliefs, or customs, CSR approaches differ across countries (Robertson, 2009). However, still, not much is known about consumers' understanding of CSR (Maignan, 2001) and factors likely to influence this understanding (van den Heuvel et al., 2014). The main reason is that most research only focuses on the linkage between CSR and financial performance (Waldman et al., 2006). Egri and Ralston (2008) see the need to expand the research on corporate social responsibility not only geographically but also culturally. Moreover, a knowledge gap still exists for the different reasons and ways CSR is understood in various countries (Matten and Moon, 2008). Except for some studies, cross-cultural differences in stakeholders' orientation towards CSR are largely unexplored. Therefore, the main objective of this study is to advance the understanding of cross-cultural CSR approaches and specifically the cross-cultural CSR orientation.

One recent example of a cross-cultural debate concerning CSR approaches or *missing* CSR approaches is provided by the criticism on Qatar for the labor conditions on World Cup 2022 construction zones. As a first reaction, the Gulf state ignored all accusations, realizing the need for a prompt answer only when the debate not only continued but rather made its way into the highest levels of politics and civil society. In the meantime,

the domestic labor law was improved and CSR strategies are becoming more prominent parts of Qatar's international public relations. However, criticism continues and the Western world demands more social efforts from Qatar. The ongoing discussion sheds light on today's importance of a well-chosen communication approach as regards CSR. Moreover, and even more important, it hints on the fact that the awareness concerning labor law, social rights, and CSR strategies seems to differ across cultures. Keeping that observation in mind, this paper further investigates cross-cultural differences and aims on closing the research gap by analyzing the corporate social responsibility orientation in Germany and Qatar.

For this purpose, we apply a quantitative approach based on the theoretical conceptualization of Carroll (1979, 1991) and its CSR framework, as well as an instrument developed by Aupperle (1982; Aupperle et al., 1985). Both concepts have been widely used in international research and found application in the study of various variables. We therefore summarize the relevant literature and present different factors likely to influence a stakeholder's CSR perception. The description of the instrument and the illustration of the samples in Qatar and Germany follow. Subsequently, we present and discuss the results of our empirical study. Next to deriving implications for businesses, a critical analysis follows by showing limitations of the research and suggesting topics for further studies.

Literature Review

Corporate Social Responsibility and the Adaption in Economic Research

The concept of CSR has a long history, beginning with formal writings in the 1930s in the United States. However, Howard R. Bowen's work in 1953 is understood as the beginning of the modern period of literature on this topic. Since then, almost forty definitions occur in literature (Carroll and Shabana, 2010; Öberseder et al., 2014). From Milton Friedman (1962) who perceives giving companies social responsibilities as a "fundamental misconception of the character and nature of a free economy" (p. 133) to authors who perceive corporations to have economic and legal responsibilities up to Carroll (1979) who understands CSR to go beyond economic and legal obligations of firms. In order to clarify what these beyond components of CSR mean, he offers a new CSR definition. For Carroll (1979), "social responsibility of business encompasses

the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (p. 500).

Due to this wide range of CSR definitions, going from a narrow view only including economic and legal responsibilities of a firm to a wide view including ethical and philanthropic components as well, we adapt one of the most comprehensive approaches. Carroll developed a CSR definition in 1979 that considers previous conceptualizations by introducing a four-part concept, including economic, legal, ethical, and philanthropic responsibilities. According to him, a firm “should strive to make a profit, obey the law, be ethical, and be a good corporate citizen” (Carroll, 1991, p. 43). Carroll’s four-part definition is one of the most quoted CSR definitions and used by various previous researchers, making it a tangible and comparable concept ideal for this study.

For Carroll, the economic obligation is the base, followed by the legal dimension, while the ethical and philanthropic ones are ranked above. Since the economic responsibilities represent the fundamental obligations of a company, all other obligations will be irrelevant if the company does not fulfill this basic part of the pyramid. However, Carroll (1991) points to the fact that firms cannot refrain from complying with existing laws and rules. Even if economic and legal responsibilities already include norms about fairness and justice, ethical obligations are a step ahead and reflect a standard of performance that is higher than established rules. The philanthropic responsibilities are finally those that contribute to the society (arts, education, or the community) and improve the general quality of life (Carroll, 1991; Ramasamy and Yeung, 2009). For Carroll (1991), philanthropic responsibilities are not required by law, ethics, or economics, and represent a voluntary level of business activity.

Although this theory receives objections and new concepts are offered, researchers continue to adopt the framework and use it in several empirical studies (e.g., Angelidis and Ibrahim, 2004; Edmondson and Carroll, 1999; Smith et al., 2001, van den Heuvel et al., 2014). This wide adoption in current research suggests that the four components and the framework itself remain a leading paradigm (van den Heuvel et al., 2014).

Most studies testing Carroll’s CSR Modell use a forced-choice instrument designed by Aupperle (1982; Aupperle et al., 1985). He perceives this method as suitable since the forced-choice system minimizes the effect of social desirability on the results (Aupperle et al., 1985). Originally, Aupperle used this instrument to determine how chief executive officers (CEOs) view the social responsibility of their firm and sought to provide empirical evidence for the weightings of the four dimensions as proposed by

Carroll (4:3:2:1). They had to place relative importance on economic, legal, ethical, and philanthropic activities in their company. Aupperle refers to this emphasis as Corporate Social Orientation (CSO) or Corporate Social Responsibility Orientation (CSRO) (Aupperle et al., 1985; Carroll, 1991; Smith et al., 2004). The executives in Aupperle's work were asked to allocate up to 10 points among four statements, each one representing one of Carroll's four types of responsibilities. In the original instrument, 80 statements were placed in 20 sets (Aupperle et al., 1985). Later on, new versions of the instrument with 15 or 10 sets of statements have been designed and proved to be robust (Burton et al., 2000).

Even though Aupperle originally developed his forced-choice instrument to measure how CEOs consider their firm's CSR, the concept is flexible enough to be applied to other stakeholders (Smith et al., 2001). Several researchers use the instrument to examine how managers, employees, customers, or students perceive CSR (e.g., Ibrahim and Angelidis, 1995; Ibrahim et al., 2003; Pinkston and Carroll, 1996; Smith et al., 2001). Most studies confirm the original findings, indicating that economic obligations are seen as more important than the three social responsibilities legal, ethical, and philanthropic (e.g., Dusuki and Yusof, 2008; Ibrahim and Angelidis, 1995; Ibrahim et al., 2003; Pinkston and Carroll, 1996). However, there are also interesting dissimilarities in how stakeholders view CSR. Results show that there exist differences in CSRO between (a) men and women (Edmondson and Carroll, 1999; McDonald and Scott, 1997; Smith et al., 2001; van den Heuvel et al., 2014), (b) inside and outside board members (Ibrahim and Angelidis, 1995; Ibrahim et al., 2003), (c) students and practitioners (Ibrahim et al., 2006, 2008), (d) respondents from different countries (Burton et al., 2000; Maignan, 2001; Pinkston and Carroll, 1996), or (e) respondents with different degrees of religiousness (Angelidis and Ibrahim, 2004; Ibrahim et al., 2008). The evaluations also change with the passage of time. Due to the cross-cultural approach of this paper, those factors that may affect the orientation towards CSR on a national level will be described in detail.

Stage of Economic Development

Business ethics and the perception of CSR are likely to vary across countries and especially across those with a different level of economic development. As Rettab et al. (2009) observe, most studies to date focus only on Western developed economies. Moreover, Jamali and Mirshak (2007) as well as Munro (2013) point to the fact that not

many researchers examined CSR in developing countries. Nevertheless, some differences are found in ethical behavior and firm's CSR activities according to the stage of economic development. Jones (1999) assumes a more advanced country to have a more prominent social responsibility discourse. This is illustrated by pollution, worker safety issues, or less institutional legal frameworks in developing countries (Jones, 1999; Rettab et al., 2009). Ramasamy and Yeung (2009) guess that missing social welfare systems in developing countries and deduce that the dependence of workers on salary may lead to an acceptance of substandard working environment and environmental degradation. They conclude that in developing countries, consumers perceive the economic responsibility of businesses as more important since this is associated with securing jobs and income. Moreover, stakeholders in more developed countries seem to be better informed about CSR activities (Gnyawali, 1996) and therefore, a high development might be linked to a greater pressure on a firm to deploy a broader concept of CSR.

Welford (2005) assesses policies on CSR in Europe, North America, and Asia and finds a link between the economic development of a country and its CSR activities. Also Robertson (2009) underlines different stages of economic development to influence CSR priorities and practices. In her work, she identifies four factors that are likely to have an effect: firm ownership structure, corporate governance, openness of the economy, and role of civil society. Comparing Singapore, Turkey, and Ethiopia, Robertson summarizes that CSR differs across the named countries. While a developed country like Singapore shows similarities to the USA and the United Kingdom for the implementation of CSR initiatives, less developed countries are more dependent on foreign investment and firms partnering with non-governmental organizations. Waldman et al. (2006) also guess that within poorer countries, CEOs may feel more inclined to behave in a social manner since "governmental institutions or other agencies in such countries may be less able to deal with these concerns" (p. 834). To further understand the firms' CSR activities in a developing country context, Jamali and Mirshak (2007) interview company directors in Lebanon and summarize that a missing institutionalized, systematic CSR context primary leads to philanthropic initiatives. The CSR approach in Lebanon is described as "amateurish and sketchy" (p. 260), and prospectively, requires systematic planning and the collaboration of private, public, and non-governmental organizations to become more professional.

During the last years, especially emerging markets have received increased attention in research due to the fact that they offer high potential in terms of business opportunities. Li et al. (2010) examine whether country-level, industry-level, and firm-level factors affect the CSR communication in the four largest and rapidly growing emerging markets Brazil, Russia, India, and China (BRIC). Next to the outcome that larger firms from the manufacturing industry in more rule-based societies are more likely to communicate CSR activities, they highlight the correlation between governance environment and economic development to explain different stages of CSR communication. Li et al. (2010) find Chinese companies to be the least involved in CSR initiatives and China to be the least rule-based country, while Brazil and Russia, with higher income levels, are more involved in CSR communications. This is further underlined by Foo (2007) who concludes that, within emerging countries, those companies engaging in CSR will face competitive disadvantages due to higher costs. He summarizes his analysis by saying that it is still true for many emerging countries that the idea of being ethical offers advantages to only profit-driven competitors. This seems to be even more relevant in *fast developing regions in emerging countries* like Dubai, as assumed by Rettab et al. (2009). They believe that companies that operate in these business surroundings need to achieve short-term financial results and therefore accept unethical behavior. Weak labor laws, unequal welfare distribution, or environmental pollution may be named as examples describing the negative aspects of Dubai's rapid economic growth. Thus, Rettab et al. (2009) suspect CSR to remain a topic of low priority in these regions. Surprisingly, their results suggest that CSR activities are positively associated with financial and organizational performance, similar to findings from Western developed countries. Moreover, CSR and corporate reputation are seen as mutually dependent. Therefore, their study raises doubts about former research supporting the idea that CSR is not at all important in emerging countries.

Since we assume Qatar to be a fast developing region in emerging countries, these findings seem to be highly relevant and suitable for this study. Moreover, substandard working conditions, examples for pollution, or companies on illegal balancing acts are current topics in the international press and seem to support the research. Still, much less is known about CSR in developing countries compared to business ethics in the Western part of the world. At this early stage of research, one cannot conclude whether the stage of economic development will definitely be a factor influencing a country's

business ethics. We aim to close this knowledge gap and contribute to the current tendency to analyze ethical behavior in a fast developing surrounding like Qatar.

Culture

Culture is defined in various ways with its explicit and implicit nature. Principally, it is viewed as “the fundamental system of meanings shared by members of a specific society” (Burton et al., 2000, p. 153). Its members learn the system over time. A societal culture includes both “(1) ongoing practices and behaviors and (2) values or strongly held beliefs of how the culture should be” (Waldman et al., 2006, p. 825). It therefore emphasizes what is important to one society and affects the role of institutions and what the society expects of those entities. In this context, it is relevant for the study. Hence, the awareness of ethical problems, the perceived consequences, and the implementation of CSR laws vary across countries (Vitell et al., 1993). Acknowledging that today’s business environment is increasingly multicultural, that successful firms work with people from different cultures, and that culture is an even more important determinant “in regions where religion and culture strongly intertwined and upheld, such as Middle East” (Munro, 2013, p. 64), the analysis of the connection between culture and ethics is researched and empirically tested evermore. While some examine the influence of culture on CSR communication, others analyze differences with regard to the perceived importance of business ethics, ethical decision-making, the adoption of CSR laws, and ethical codes in organizations or the society, or address perceived corporate citizenship across cultures (van den Heuvel et al., 2014).

Singh et al. (2008) find differences in UK and Spanish consumers’ perception concerning information about ethical and environmental practices. Consistent with the findings for emerging countries, Ardichvili et al. (2012) underline differences among the BRIC states. They summarize that Indian and Brazilian employees favor ethical behavior of their company more than those from China and Russia. Country differences are also found to play a role for the perception of ethical problems and the acceptance of CSR laws among senior executives in the US, the UK, Germany, and Austria, although this effect is smaller than the effect of industry (Schlegelmilch and Robertson, 1995). A range of other studies reveals differences in ethical behavior, decision-making, and CSR perception across countries (e.g., Becker-Olsen et al., 2011; Chomvilailuk and Butcher, 2013; Munro, 2013; Welford, 2005).

However, there are also studies that concur with these findings. Freeman and Hasnaoui

(2011) test the understanding of CSR across four countries (United Kingdom, France, the US, and Canada) and conclude that there are differences within and across countries. For them, culture may be a factor influencing the CSR understanding but is not sufficient as the sole explanation for the differences across countries. Quazi and O'Brien (2000) perceive social responsibility to be a universal concept and thus, the perception of CSR as not culture-bound.

Looking at the orientation of CSR across countries, most studies reveal diverse views on the priorities of dimensions given by Carroll's pyramid. Pinkston and Carroll (1996) survey 131 managers working for companies from different origins and revealed that the economic responsibility has highest priority, followed closely by the legal one. The ethical dimension is on third position but always more important than philanthropic concerns. Only German and Swedish managers rank the legal responsibility higher than the economic obligation. In a survey by Burton et al. (2000), students from Hong Kong give economic responsibilities more weight and non-economic ones less weight than US students. Maignan (2001) compares the CSRO of bank and insurance company employees in France, Germany, and the USA. According to her study, French and German employees appear more willing to support responsible businesses than their US counterparts. In detail, US employees highly value economic actions, while those in France and Germany prefer legal and ethical ones. As a consequence, she argues that building a global image of a responsible firm might be difficult. Subsequently, Ramasamy and Yeung (2009) compare the attitudes of consumers in Shanghai and Hong Kong with the CSRO of German, French, and US employees. Unlike the results from Western Europe, economic responsibilities are the most important for Shanghai and Hong Kong consumers, while philanthropic responsibilities are least. Van den Heuvel et al. (2014) try to explain differences in CSRO across countries with the cultural value orientations within world regions, a model developed by Schwartz (1999, 2006). They summarize that the West Europe cluster ranks the ethical dimension more important than economic performance and legal regulations. However, the English-speaking and the South Asian cluster are driven towards legal and economic performance.

In summary, it can be stated that the prevalent business and international management literature underlines differences across cultures with regards to CSR. Stakeholders in Western European countries seem to value firms' legal and ethical responsibilities more than economic achievements. English-speaking countries like the USA, Canada, and the

United Kingdom strive towards the economic dimension of the CSR framework proposed by Carroll (1979). For the given reasons, it is valuable to study CSRO across countries, in our case between Germany and Qatar. However, we will next consider a factor that is suspected to contribute to explaining different CSR orientations *within* a country.

Gender

Next to analyzing cross-national differences, we explore gender as an individual aspect concerning CSRO. Most of the former studies concerning the influence of gender on a person's CSRO reveal a clear difference between men and women. Smith et al. (2001) spot that female employees and customers find it more important than their male counterparts that companies fulfill their philanthropic responsibilities. McDonald and Scott (1997) discover a difference in attitudes towards the ethical dimension. More specifically, females favor ethical corporate actions more strongly than males. A significant difference on the economic dimension is revealed by Dusuki and Yusof (2008), with males being more economic driven. Also Marz et al. (2003) find females to be more philanthropic driven than males, expressing a general higher social orientation. In addition, a lot of other studies also see a difference in ethical behavior between males and females, with females being more driven towards the social dimensions (e.g., Arlow, 1991; Borkowski and Ugras, 1998; Burton and Hegarty, 1999; Elias, 2004; Kelley et al., 1990; Singhapakdi et al., 2000; Smith et al., 2004; van den Heuvel et al., 2014). Therefore, it can be argued that there is a clear trend towards females rating the social dimensions (legal, ethical, and philanthropic) higher while males assign more points to the economic obligation. Our study accompanies this research being the first to analyze CSRO gender differences in the Middle East.

Methodology

The current study adapts the CSRO questionnaire from Smith et al. (2001), originally developed by Aupperle (1982; Aupperle et al., 1985). Thus, this study is a partial replication with the goal to use a validated instrument in order to explore CSRO in a new culture (Qatar) and to offer new insights into gender as factor influencing CSRO in both countries. At the end, a broader understanding of CSRO will be developed. With

this approach, the study adds knowledge to the international corporate social responsibility research.

CSRO is measured with an instrument developed by Aupperle (1982; Aupperle et al., 1985). The questionnaire is based on the four dimensional CSR definition proposed by Carroll (1979). Participants were asked to allocate up to ten points among four statements (A-D). Each set of these four statements represents the four dimensions of Carroll's CSR definition (economic, legal, ethical, and philanthropic responsibilities). The instrument used in this study contains 10 such sets of statements. The participants had to answer constantly to slightly varying statements referring to the four CSR dimensions (see Appendix). Additionally, we collected age, gender, and working experience of the participants.

The Aupperle instrument was chosen for two main reasons. First, it is an example for an ipsative scale since the level of importance that respondents allocate to each responsibility is measured "not in absolute terms but relative to the levels of importance given to the other types of responsibilities" (van den Heuvel et al., 2014, p. 391). Thus, the participants compare options and have to give more points to the preferred statements. The ipsative or forced-choice format is especially functional in the corporate social responsibility research area due to minimizing social desirability of responses (Aupperle et al., 1985). Moreover, the actual orientation and not the firm's CSR performance will be measured with this ipsative scale (Burton et al., 2000). Therefore, it is an appropriate instrument for this study since the orientation was the variable of interest. Second, the Aupperle instrument has been widely tested for reliability and proved to be robust (Ibrahim et al., 2008). Thus, it is highly suitable for a partial replication due to its validity.

To avoid misunderstandings and misinterpretations in Qatar, a university teacher living in the country since 5 years reviewed the questionnaire. It revealed that indeed some statements could be misleading and thus, minor editing was necessary. A definition for charitable responsibilities was added and some words were changed to easier language. Afterwards, an English native speaker reviewed the final questionnaire to check language correctness.

For the German questionnaire, we paid much attention to ensure translation equivalence. Thus, all parts were first translated into German and back translated into English by a professional translator. The few inconsistencies between the original instrument and the back-translated version were easily solved.

One hundred forty-three (143) students at the Stenden University Qatar voluntarily completed the questionnaire in June 2014. They were assured that individual responses would remain anonymous and confidential. Twenty partially completed questionnaires were eliminated from further data analysis. The final sample size in Qatar was one hundred twenty-three (123). The participants were undergraduate students in international business, international hospitality management, and international tourism management. Of the respondents, 55 (44.7%) were male and 68 (55.3%) were female. The mean age of the students was 21.5 years. 53 Qataris (43.1%) participated in the study undertaken in Qatar.

In June and July 2014, one hundred fifty-two (152) students at the HTW Berlin University of Applied Sciences in Germany voluntarily completed the questionnaire. The final sample size in Germany was one hundred forty-two (142) since ten partially completed questionnaires had to be eliminated. The participants were undergraduate students in economics and business communication management. 39 (27.5%) males and 103 (72.5%) females participated in the survey. The mean age of the students was 24 years. Overall, 126 German citizens (88.1%) completed the questionnaire for the study conducted in Germany.

Data Analysis and Results

The analysis of the data was conducted in two stages. First, correlations and reliabilities were calculated. The reliability of the instrument was tested using Cronbach's alpha. The results for the total sample can be found in Table 1. Cronbach's alpha coefficients fall short of those reported in Aupperle et al. (1985), but are still satisfactory. According to Peterson's (1994) meta-analysis of Cronbach's alpha, a coefficient of 0.70 is average for belief and value constructs. All Cronbach's alpha coefficients in the current study fall within the range.

Table 1: Correlations, Reliabilities, Means, and Standard Deviations – Total Sample

	Means	s.d.	1	2	3	4
1. Economic	2.78	1.08	0.85 ^a			
2. Legal	2.43	0.66	-0.19**	0.70		
3. Ethical	2.42	0.73	-0.65**	-0.09	0.70	
4. Philanthropic	1.91	0.73	-0.52**	-0.31**	0.25**	0.74

$n = 265$

^a Values on the diagonal are Cronbach's alpha

* $p < 0.05$, ** $p < 0.01$

Table 1 also depicts correlations among the four CSRO components. Similar to previous studies, we found a significant negative correlation between the economic dimension and the three other components (e.g. Aupperle et al., 1985; Burton et al., 2000; McDonald and Scott, 1997; Smith et al., 2001; van den Heuvel et al., 2014). Also in line with former studies, the strongest correlation was between the economic and the ethical responsibility ($r = -0.65$, $p < 0.001$). A positive correlation between the ethical and the philanthropic component was observed and supports the findings of the original study by Aupperle et al. (1985). Other researchers report the same result (e.g., Burton et al., 2000; McDonald and Scott, 1997; van den Heuvel et al., 2014).

Overall, the mean scores on the economic, legal, ethical, and philanthropic dimensions for the total sample were 2.78, 2.43, 2.42, and 1.91, respectively. These mean scores reflect the relative degree of importance placed on each corporate social action. Respondents rated economic items (2.78) as the most important corporate action and philanthropic items (1.91) as the least important one. These findings are consistent with most former international studies (e.g., Aupperle et al., 1985; Burton and Hegarty, 1999; Ibrahim et al., 2003; Ramasamy and Yeung, 2009). Moreover, the result that the non-economic responsibilities (legal, ethical, and philanthropic) account for more than 60 percent of the importance weightings is consistent with Carroll's initial weighting and the findings from previous empirical studies. For the total sample, t tests suggest that there is no significant difference in importance between the legal and the ethical responsibilities ($p = 0.867$). All other differences between dimensions are highly significant (all $p < 0.001$).

Next, one-way analyses of variance (ANOVAs) were used to test differences between the two groups. For each of the four corporate actions (economic, legal, ethical, and philanthropic), one-way ANOVAs were conducted with a corporate action as the dependent variable and one of the two independent variables (nationality, gender) to detect differences in the dependent variable means across the levels of the independent variables.

Nationality

In order to analyze the CSRO of consumers across countries, we examined the rating of the four corporate responsibilities among Germans and Qataris. Thus, only Qataris in Qatar and Germans in Germany were included and the resulting sample consists of 53 Qataris and 126 Germans.

First, correlations and reliabilities were calculated for the sample ($n = 179$) and can be found in Table 2. They show a similar pattern as for the total sample. In a next step, four one-way ANOVAs were conducted to analyze the differences between Qatari and German consumers (see Table 3).

Table 2: Correlations and Reliabilities – Qataris versus Germans

Variables	Economic	Legal	Ethical	Philanthropic
Economic	0.88 ^a			
Legal	-0.02	0.74		
Ethical	-0.82**	-0.09	0.76	
Philanthropic	-0.62**	-0.45**	0.51**	0.78

$n = 179$

^a Values on the diagonal are Cronbach's alpha

* $p < 0.05$, ** $p < 0.01$

The results show that Qataris and Germans rank the four responsibilities differently. However, the economic dimension is found to be the most important for both, Germans ($M = 2.78$) and Qataris ($M = 2.79$). Significant differences exist with respect to the ethical ($F = 13.64$, $p < 0.001$) and the philanthropic ($F = 8.61$, $p = 0.004$) dimensions. Germans exhibit greater concern about the ethical component and a weaker orientation toward philanthropic performance. Qataris rank a firm's philanthropic responsibilities significantly more important than Germans. No significant differences between the two groups were observed concerning the economic ($F = 0.00$, $p = 1.000$) and the legal ($F = 0.14$, $p = 0.709$) components.

Table 3: ANOVA Results for Differences between Qataris and Germans

Dependent variables	Group Means ^a		<i>F</i>	<i>p</i>
	Qataris ($n = 53$)	Germans ($n = 126$)		
1. Economic	2.79 (0.87)	2.78 (1.20)	0.00	1.000
2. Legal	2.50 (0.76)	2.46 (0.65)	0.14	0.709
3. Ethical	2.12 (0.56)	2.56 (0.79)	13.64	<0.001
4. Philanthropic	2.05 (0.63)	1.70 (0.76)	8.61	0.004

$n = 179$

^a Figures in parentheses are standard deviations.

Gender

We intend to broaden the scope regarding the discussion of gender specific differences concerning the perception of a firm's social responsibilities across cultures. Therefore, correlations and reliabilities were measured and four one-way ANOVAs conducted to analyze the differences between female and male consumers. Since the sample is equivalent to the total sample, correlations and reliabilities remain as discussed in Table 1. The results of the ANOVAs show differences between men and women concerning the rating of the four dimensions (see Table 4). Specifically, male respondents ($M = 3.03$) rank economic corporate actions more important than females ($M = 2.65$) on a significant level ($F = 7.88, p < 0.05$). Moreover, the results indicate that females perceive the non-economic dimensions (legal, ethical, and philanthropic) as more important than males.

The same results can be observed when analyzing gender differences for the Qatari and the German sample separately. In both samples, females rank economic responsibilities significantly less important than males (German sample: $F = 4.09, p < 0.05$; Qatari sample: $F = 4.92, p < 0.05$). While the other three dimensions in the German sample do not significantly differ among males and females, it appears that women in Qatar perceive philanthropic obligations as significantly more important than males ($F = 4.03, p < 0.05$).¹

Table 4: ANOVA Results for Differences between Females and Males

Dependent variables	Group Means ^a		<i>F</i>	<i>p</i>
	Females (<i>n</i> = 171)	Males (<i>n</i> = 94)		
1. Economic	2.65 (0.92)	3.03 (1.30)	7.88	0.005
2. Legal	2.44 (0.59)	2.41 (0.76)	0.09	0.764
3. Ethical	2.45 (0.70)	2.35 (0.77)	1.34	0.248
4. Philanthropic	1.96 (0.66)	1.82 (0.83)	2.11	0.148

n = 265

^a Figures in parentheses are standard deviations.

The results of the current study are in line with previous studies (e.g., Burton and Hegarty, 1999; Dusuki and Yusof, 2008; McDonald and Scott, 1997; Smith et al., 2001; van den Heuvel et al., 2014) and provide support for gender differences with respect to the four CSR components. Females seem to be less economically driven than males

¹ The detailed calculations for the subsamples are available from the authors upon request.

while rating the non-economic responsibilities higher – this is not country specific but appears to be true across countries.

Regression Analysis

In order to understand all underlying contributions of different factors that may *ceteris paribus* influence the CSRO among consumers in Germany and Qatar, finally a regression analysis was conducted (see Table 5).²

It appears that gender significantly influences the ranking of the economic responsibilities. Females rate the economic dimension less important than males ($|t| = 2.67$; $p = 0.008$). An opposite gender effect is found for the philanthropic component, where females rank the dimension significantly higher than males ($|t| = 2.33$; $p = 0.020$). According to the regression results, the respondents' age is not influencing the rating of Carroll's four corporate social actions.

Table 5: Regression Analysis

	Economic	Legal	Ethical	Philanthropic
Constant	2.264** (0.467) ^a	2.209** (0.286)	2.749** (0.309)	2.133** (0.305)
Sex ^b	-0.382** (0.143)	0.014 (0.087)	0.067 (0.094)	0.218* (0.093)
Age ^c	0.034 (0.020)	0.005 (0.012)	-0.019 (0.013)	-0.006 (0.013)
German ^d	-0.047 (0.164)	0.115 (0.101)	0.243* (0.108)	-0.440** (0.107)
Qatari ^e	-0.002 (0.191)	0.166 (0.117)	-0.239 (0.126)	-0.093 (0.124)
R ²	0.04	0.01	0.07	0.09
F	2.97	0.77	4.86	6.51
n	261	261	261	261

* $p < 0.05$, ** $p < 0.01$

^a Figures in parentheses are standard deviations.

^b Equals 1 if respondent is female, 0 otherwise.

^c In years.

^d Equals 1 if respondent is German, 0 otherwise.

^e Equals 1 if respondent is Qatari, 0 otherwise.

² We did not include the participants' working experience because of its ordinal scale. When considering the variable despite this technical issues, no significant results were obtained.

Regarding the cultural influence, being German is a significant factor for the rating of the ethical and philanthropic dimension. Germans rate ethical responsibilities significantly more important than all other nationals ($|t| = 2.24$; $p = 0.026$) and philanthropic responsibilities less important than all others ($|t| = 4.10$; $p < 0.001$).

Discussion and Implications

The findings of the present study clearly indicate differences between Germany and Qatar and underline the necessity for firms acting in a global environment to take the country specific value orientations into account when developing a CSR strategy. Consumers and employees across the globe perceive the firms' responsibilities of organizations differently and expectations concerning the employer's obligations may vary. Thus, this study adds value by contributing to a deeper understanding of CSRO in the two countries. It underlines the results from former studies that indicate differences concerning the expectations of a firm's obligations and contradicts the result that CSR is a global concept.

As indicated in the results, consumers in Qatar and Germany can distinguish between the four corporate social responsibilities – economic, legal, ethical, and philanthropic – that were originally defined by Carroll (1979). The pattern of correlations linking economic obligations to the non-economic responsibilities (legal, ethical, and philanthropic) was of particular interest. These correlations were negative, indicating that consumers in Qatar and Germany establish a differentiation between economic responsibilities and social behavior of a firm.

Among both German and Qatari consumers, economic responsibilities are perceived as the most important firm's obligations. This is in line with previous research and supports the original ranking developed by Carroll (1979). Thus, one could generalize that consumers in both countries value a firm's efforts to make profit to be sustainable in a long-term. However, this should not be on the expense of social obligations, since the non-economic dimensions are ranked high in both countries. This non-economic ranking is significantly different among Germans and Qataris. Germans are found to rate ethical dimensions much more important than Qataris. This supports the result of Munro (2013) who states that CSR in the Middle East and North Africa region is less associated with ethical components compared to the customer understanding of CSR in Western developed countries. Moral, avoiding discrimination against women and

minorities, and sustainable production and consumption are topics that Germans perceive as more important than Qataris. Thus, companies being active in Germany should not only focus on profit making but also remember to behave in an ethical manner while abiding by the law. This expectation was already observed by Maignan (2001) more than a decade ago, revealing that Germans, as opposed to US consumers, consider ethical responsibilities as the most important corporate duty next to legal aspects. A recent international study conducted by van den Heuvel et al. (2014) found the West European sample (including Germany) to rank ethical responsibility as the most important one. As former studies indicate (e.g., Maignan, 2001; Pinkston and Carroll, 1996), Germans also highly value businesses that respect rules and regulations with rating the legal responsibilities of a firm as very important. This is in line with Qataris since no significant difference in the ranking of this obligation was observed. Consumers in both countries expect firms to conduct business according to the law. A significant difference was observed concerning the rating of philanthropic responsibilities. Qataris value this obligation much more than Germans do. Munro (2013) argues that this might be due to traditional cultural principles and religious beliefs, specifically mentioning the *zakat* tradition and the indigenous Bedouin culture of the region. These results are also in line with a study conducted by Brammer et al. (2007) who found Muslims more concerned about firms that address poverty and charity – some basic principles of Islam. Thus, companies should keep in mind that consumers in this region expect them to support minority-owned businesses as well as public and private institutions, participate in social programs of the society, and offer jobs to the unemployed. In Qatar, companies must realize that an integral part of their responsibility is to participate in charitable and voluntary programs to support the poor and needy in order to be perceived as a ‘good corporate citizen’. Purely philanthropic efforts may not be sufficient in Germany to please consumers. Although philanthropic responsibilities are perceived as an integral part of the firm’s obligations, other dimensions like ethics need to be given more attention. An ethical approach to business might be appropriate. This could be implemented into the firm’s mission or via specific programs for minorities or women.

For businesses, the results point out difficulties that may be encountered when trying to develop the image of a responsible firm across countries simultaneously, specifically Germany and Qatar. Uniform communication and CSR programs across borders may not be successful. Instead, multinationals need to adapt their CSR strategies. In both

countries, however, a good balance in reporting of economic and non-economic practices is required.

In general, the current study confirms the appropriateness of CSR as an instrument for a company, since more than 60% of a firm's obligations are attributed to the non-economic dimensions. This is also true for an emerging country like Qatar. Thus, the current results are in line with Chapple and Moon (2005) and Ramasamy and Yeung (2010), who found that the stage of economic development was unable to explain differences concerning the CSRO across countries. Although it could be argued that the understanding of social issues is greater in developed countries, CSR issues have also gained prominence in Qatar. This might be due to the role of the mass media and the current issues around the rights of the labor force. Moreover, governmental programs evolve and increase the awareness around the topic of ethical business.³

In summary, it could be stated that differences across both countries need to be considered by multinational companies when trying to implement a successful CSR strategy. However, it could be argued that Qatari and German consumers agree that economic obligations take priority, but not at the expense of other responsibilities.

Nevertheless, for a successful CSR strategy, more aspects should be taken into account. Since females value the non-economic dimensions significantly more than males, gender is an aspect to consider when approaching customers with marketing campaigns, bringing new products on the market, or implementing diversity or CSR programs for the employees.

Limitations and Future Research

Several caveats need to be mentioned. First, the sample size was modest and comprised of students from a single university in each country. Generalization of the results to a population may be problematic. Although we advise caution in extrapolating the results, we believe that the use of students for this study does not diminish the investigation for various reasons. The majority of students had work experience (92% of the German

³ An example is the Qatar National Vision 2030, a state program for the future of the country. It rests on four pillars: human, social, economic, and environmental development. The Qatar National Vision sets a focus on corporate and government social responsibilities to balance the major challenges of the future. (Ministry of Development Planning and Statistics, 2013). Further examples on the governmental level are the Qatar Green Building Council (responsible for a sustainable development of the country) or the yearly CSR Summit Qatar event (that brings companies, researchers, and government organizations together). Furthermore, various companies are active in CSR across the country, including Qatar Airways, RasGas, or the Qatar Financial Center.

sample, 74% of the Qatari sample), the range in the age of students was large (i.e. 16 to 34 years), and both universities used in this sample attract students from several countries and an expansive geographical area within the country or the neighboring region, respectively. Second, the forced-choice format developed by Aupperle (1982; Aupperle et al., 1985) is an unusual response format that was mixed with several different scales. Nevertheless, the forced-choice format was used in several former studies, lending credibility and offering the possibility to make results comparable – a main goal of this study. Several caveats occur when conducting cross-cultural studies. Sekaran (1983) and Nasif et al. (1991) name the following issues that call for attention: criterion issues (definition of culture), methodological simplicity, sampling issues, instrumentation, data collection and analysis, or number of countries chosen. To make sure that these caveats have a limited influence on the validity of results, we guaranteed a good back translation process with a professional translator to ensure language equivalence in the German study and a uniform data collection procedure (addressing classes during lectures, explaining the purpose of the study, using same time frames and the same month of data collection, collaboration with local professors) to certify response equivalence.

The results and limitations call for several avenues for further research. Researchers should investigate differences in CSRO across cultures, with varying populations in different countries and regions. Since this study supports the finding that different cultures react differently to the idea of CSR, a wider understanding is needed for the underlying contributions of these results. In fact, the stage of development of a country might be a key indicator and should be examined. In general, a deeper understanding of CSR in the Middle East is necessary to interpret results and derive management implications. Next, the current study suffers from a small sample selection. Hence, surveys of larger and more representative samples are called for. Managers, employees, or CEOs are important to be considered and should be studied. Also political leaders, journalists, or persons of public interest could be interesting groups, given their relationship between the market, the political area, and the public opinion. Nevertheless, also repeating this study with the same respondents or a comparable cross-cultural study in about a decade may be of interest to further investigate differences between Carroll's original proposal in 1979 (4:3:2:1 for economic, legal, ethical, and philanthropic, respectively) and current results. Next to understanding *what* differences exist between the CSRO across cultures, the *why* should be a focus of further research. Therefore, a

better understanding of all underlying factors is required. There is the need to investigate how important culture is relative to other factors such as demographics, economics, and other country-specific factors. Especially the question whether and how religion and the Bedouin culture may influence the CSRO in the Middle East need to be investigated in order to derive management implications for this world region. In general, this study calls for future investigations on consumers' evaluation of CSR in order to enable businesses to adopt rewarding social responsibility activities across borders.

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Appendix: Statements adopted from Smith et. al (2001)

English

1. For you, a successful organization can be defined as one that:
 - A is consistently profitable
 - B fulfills its legal obligations
 - C fulfills its ethical and moral responsibilities
 - D fulfills its charitable responsibilities

2. It is important for an organization to perceive:
 - A philanthropic behavior as an indicator of corporate performance
 - B consistent financial stability as an indicator of corporate performance
 - C compliance with the law as an indicator of corporate performance
 - D compliance with the moral and ethical code as an indicator of corporate performance

3. It is important to monitor new opportunities that can enhance an organization's:
 - A moral and ethical image in society
 - B compliance with local, state, and federal statutes
 - C financial strength
 - D ability to help solve social problems

4. It is important for an organization to:
 - A support, assist, and work with minority owned businesses
 - B avoid discrimination against women and minorities
 - C pursue those opportunities which will enhance its profits
 - D prevent social norms from being compromised in order to achieve universal goals

5. It is important for an organization to:
 - A provide support to private and public educational institutions
 - B maintain a high level of operational efficiency
 - C respect the laws and regulations
 - D advertise its products in an ethically fair and responsible manner

6. It is important for an organization to:
 - A allocate resources on their ability to improve long-term profitability
 - B comply promptly with new laws and rulings
 - C examine regularly new opportunities and programs which can improve urban and community life
 - D recognize and respect new or evolving ethical and moral norms adopted by the society

7. It is important for an organization that:
 - A legal responsibilities are fulfilled
 - B the long-term focus is a high return on investment (ROI)
 - C managers and employees of the company participate in voluntary and charitable activities within their local communities
 - D when securing new contracts, only promises are made which are intended to be fulfilled

8. It is important for an organization to:

- A recognize that the ends do not always justify the means
- B comply with various federal regulations
- C assist the fine and performing arts
- D maintain a strong and competitive position

9. It is important for an organization to be committed to:

- A being as profitable as possible
- B voluntary and charitable activities
- C always following laws and regulations
- D moral and ethical behavior

10. It is important for an organization to:

- A pursue only those opportunities which provide the most profits
- B provide employment opportunities to unemployed people
- C comply fully and honestly with laws, regulations and court rulings
- D recognize that society's unwritten laws and codes can often be as important as the written ones

German

1. Für dich kann ein erfolgreiches Unternehmen definiert werden als eines, dass

- A dauerhaft profitabel ist
- B seinen rechtlichen Pflichten nachkommt
- C seinen ethischen und moralischen Pflichten nachkommt
- D seinen karitativen Pflichten nachkommt

2. Es ist wichtig für ein Unternehmen:

- A gemeinnütziges Verhalten als Indikator für die Unternehmensleistung zu betrachten
- B dauerhafte finanzielle Stabilität als Indikator für die Unternehmensleistung zu betrachten
- C das Einhalten der Gesetze als Indikator für die Unternehmensleistung zu betrachten
- D das Einhalten moralischer und ethischer Kodizes als Indikator für die Unternehmensleistung zu betrachten

3. Es ist wichtig neue Möglichkeiten zu beobachten, die in einem Unternehmen Folgendes verbessern können:

- A das eigene moralische und ethische Image innerhalb der Gesellschaft
- B das eigene Einhalten von Gesetzen auf kommunaler Ebene, auf Landes- und Bundesebene
- C die eigene Finanzkraft
- D die eigene Fähigkeit, soziale Probleme zu lösen

4. Es ist wichtig für ein Unternehmen:

- A andere Unternehmen, die von Minderheiten geleitet werden, zu unterstützen und mit diesen zusammenzuarbeiten
- B Diskriminierung von Frauen und Minderheiten zu vermeiden
- C solchen Möglichkeiten nachzugehen, die den Unternehmensprofit erhöhen
- D soziale Normen davor zu schützen, Kompromissen zugunsten universeller Ziele zum Opfer zu fallen

5. Es ist wichtig für ein Unternehmen:

- A Unterstützung für private und öffentliche Bildungseinrichtungen bereitzustellen
- B ein hohes Maß an Wirtschaftlichkeit aufrecht zu erhalten
- C Gesetze und Vorschriften einzuhalten
- D Produkte in einer ethisch fairen und verantwortungsvollen Weise zu bewerben

6. Es ist wichtig für ein Unternehmen:

- A eigene Ressourcen so zu verteilen, dass die langfristige Profitabilität verbessert wird
- B neue Gesetze und Regeln umgehend einzuhalten
- C regelmäßig neue Möglichkeiten zu prüfen, die das Leben in der Gemeinschaft verbessern können
- D neue oder aufkommende ethische und moralische Normen, die von der Gesellschaft übernommen wurden, ebenfalls anzunehmen und zu respektieren

7. Es ist wichtig für ein Unternehmen, dass

- A die rechtlichen Verantwortlichkeiten erfüllt werden
- B der langfristige Fokus auf einer hohen Rendite liegt
- C die Manager und Angestellten des Unternehmens an freiwilligen und karitativen Aktivitäten innerhalb ihrer lokalen Gemeinden teilnehmen
- D beim Abschließen neuer Verträge nur solche Versprechen abgegeben werden, die auch dazu bestimmt sind eingehalten zu werden

8. Es ist wichtig für ein Unternehmen:

- A wahrzunehmen, dass der Zweck nicht immer die Mittel heiligt
- B verschiedenste bundesrechtliche Vorschriften einzuhalten
- C die bildenden und darstellenden Künste zu unterstützen
- D eine starke und wettbewerbsfähige Position aufrecht zu erhalten

9. Es ist wichtig, dass ein Unternehmen Folgendem verpflichtet ist:

- A so profitabel wie möglich zu sein
- B freiwilligen und karitativen Aktivitäten
- C immer Gesetzen und Vorschriften zu folgen
- D moralischem und ethischem Verhalten

10. Es ist wichtig für ein Unternehmen:

- A nur solche Möglichkeiten zu verfolgen, die höchste Gewinne versprechen
- B Erwerbsmöglichkeiten für arbeitslose Menschen zu bieten
- C vollständig und ehrlich Gesetze, Vorschriften und gerichtliche Entscheidungen einzuhalten
- D wahrzunehmen, dass ungeschriebene Gesetze und Kodizes der Gesellschaft oft genauso wichtig sein können wie die festgeschriebenen

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