The effect of national culture on Corporate Social Responsibility orientation: A comparison between Dutch and German business students

Master Thesis

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Preface

I could not have finalized this thesis without a number of people that, now that this project has come to an end, I want to express my gratitude to.

I would like to thank my first supervisor David Kensah, who gave me the opportunity to start my research in the field of CSR and continuously supported me in the process of writing this thesis. We had many interesting discussions on the topic and he pointed me in the right direction more than once. All the time and effort cannot be taken for granted. Likewise I would like to thank my second supervisor Martin Stienstra for his support and input, particularly in the field of culture. His feedback was very valuable in the process of writing this report and I really appreciated his willingness to make time for me despite of his busy schedule.

My sincere thanks also go to the management and the lecturers at the School of Marketing and International Management of Saxion Hogescholen. They gave me the permission to hand out my questionnaire to their Dutch and German students and, at the same time, provided me with a great sample for my research as well as feasible way to collect the necessary data.

Finally, I would like to thank my family and friends for their continuous support and their good spirits.

Summary

This thesis puts the focus on a topic that has long been discussed in the academic world. It deals with the question how Corporate Social Responsibility orientation (CSRO) – an individual's attitude with regards to the balance of the economic, ecological and social activities of companies - is shaped. This research follows the popular assumption that CSRO is influenced by national culture and attempts to put this theory to the test by means of empirical research.

To investigate the supposed relationship between national culture and CSRO, a survey was conducted among Dutch and German undergraduate business students in the Dutch city of Enschede. The sample was provided with questionnaires that consisted of two different parts. The first part was a replication of the Value Survey Module by Hofstede, which was included to determine the cultural dimension scores of the respondents. The second part of the questionnaire was composed of statements referring to the economic, legal, ethical and philanthropic responsibilities of companies, which survey participants were asked to rate. These statements were used to determine the respondents' CSR orientation, represented by an individual score for each of the four responsibilities.

The statistical analysis of the obtained data first of all resulted in the calculation of the cultural dimension scores of the respondents. This calculation revealed that the Dutch and the German group mainly differ on two dimensions. The Dutch students overall scored considerably lower on power distance and on uncertainty avoidance than their German counterparts. With regards to individualism, masculinity and long-term orientation, both groups are highly homogenous. Another striking observation that was made in this respect were considerable disparities between male and female students of both groups with regards to the masculinity and uncertainty avoidance dimensions. Since the questionnaire represented a replication of the original research published by Hofstede, a comparison between the results of this research and the original findings was carried out. This comparison revealed that, while the scores were partly confirmed, there were numerous considerable differences between the original results and the replication. This observation confirmed the justification of replicating the research for this thesis instead of taking over the original scores.

The rating of the statements in the second part of the survey led to overall scores for economic, legal, ethical and philanthropic responsibilities for both the Dutch and the German group. The direct comparison of the results showed that the Dutch group was generally more in favor of economic and less in favor of non economic - thus legal, ethical and philanthropic responsibilities - than the German group. This led to the conclusion that the German students that participated in the survey appear to put more of an emphasis on CSR than their Dutch counterparts.

As a final step of the analysis, the relationship between the cultural dimension scores obtained in part one of the survey and the CSRO scores from the second part of the survey were investigated. The statistically relevant results indicated that the higher the power distance, individualism and uncertainty avoidance scores of a respondent, the more importance they put on non-economic responsibilities. For long-term orientation, a similar tendency was observed, however with a generally weaker significance. For the dimension of masculinity, on the other hand, a statistically significant positive relationship with economic responsibilities was identified.

While the results possess statistic significance, putting them into the context of previous research as well as seeing them in the light of Hofstede's general description of cultural dimensions led to the conclusion that they should be treated with caution. The results of this survey do confirm previous findings on individualism and masculinity. Even though they contradict previous research with regards to uncertainty avoidance, the results fit to Hofstede's description of traits connected to uncertainty avoidance. A very debatable aspect, however, are the findings on power distance, which neither conform with previous research nor with what Hofstede states about this cultural dimension.

It can thus be concluded that national culture does appear to have an impact on CSR orientation, but that this factor does not seem to be the sole influencer. Previous studies have confirmed the relationship between national culture and CSRO in the past, but looking at those findings, it becomes clear that they contradict each other as well. Consequently, it is likely that there might be other factors, e.g. the political situation or the media attention for social and ecological topics in a country, that have an influence on people's attitude towards CSR. It could be the case, for example, that in the shaping of CSRO, internal cultural values are combined with additional external influences. Which aspects specifically play a role in this field remains an interesting and challenging subject for further research.

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List of Abbreviations

CERES	Coalition for Environmentally Responsible Economies
CSR	Corporate Social Responsibility
CSRO	Corporate Social Responsibility Orientation
EU	European Union
GRI	Global Reporting Initiative
MNE	Multi National Enterprise
NGO	Non-Governmental Organization
SD	Standard Deviation
UNCTAD	United Nations Conference on Trade and Development
PASW	Predictive Analytics SoftWare
VSM	Values Survey Module

Chapter 1 - Introduction

1.1 Research Background

In recent decades, there has been a steady rise in pressure on companies to act more responsibly. Customers increasingly acknowledge social as well as ecological issues and expect companies to become active in those fields. This development forces businesses to act and address such topics (Francis and Mishra, 2009). What used to be the interest of individuals has turned into a collective movement that manifests itself in the form of a high public awareness. Thanks to this attention the public awards to the social and ecological activities of companies, the individual within the public entity is regularly confronted with these topics and is - in turn - influenced, which leads to a further spreading of awareness.

In the framework of this trend, the term Corporate Social Responsibility (CSR) has become a buzzword both in literature and the press. CSR is usually described by three different pillars - people, planet and profit - that supposedly have to be properly balanced in order for companies to act in a sustainable way (Elkington, 1997). Businesses should thus not purely concentrate on their goal of making profit, but also focus on their ecological and social performance. While this explanation can frequently be found in publications, there is technically no common definition of CSR (Garriga and Melé, 2004). Countless researchers have made attempts at describing the phenomenon and creating models that map out the whole idea behind it, but what CSR specifically entails remains a subject of debate.

The lack of a commonly accepted definition of CSR does not derogate from its popularity, though. The phenomenon has become a part of corporate business communication that big corporations cannot afford to neglect and a steadily increasing number of smaller businesses also start to prioritize (Kolk, 2004). This engagement, however, is not based on laws or formal obligations. Since there are no regulations that tell companies what they should do in the field of CSR, becoming active in this regard remains a voluntary act. Stakeholder expectations are thus the driving force behind a company's motivation to practice CSR (Francis and Mishra, 2009).

In the framework of the discussion on, and the rising popularity of CSR, there has also been a long-lasting dialogue on the question how an individual's attitude on the topic - the so-called CSR orientation (CSRO) - is shaped (Burton et al., 2000). It has long been assumed that CSRO is influenced by national culture, having an

impact on both an organization's approach with regards to the issue as well as the stakeholders' expectations of what a company's responsibilities are and what ethically acceptable behavior entails (Ringov & Zollo, 2007).

Researchers have been trying to base the assumed link between national culture and CSRO on empirical findings for more than two decades and there have been successful attempts at confirming this relation (Orpen, 1987; Burton, 2000; Ringov and Zollo, 2007). While the general influence of national culture has been proven on numerous occasions, the details are still subject for debate, particularly since both national culture and CSR remain blurry concepts.

1.2 Research Objective

Generally speaking, the goal of this thesis is to look into the impact national culture has on CSR orientation – a link that has been discussed widely in the academic field (Ringov & Zollo, 2007). Looking at both of the fields of CSR and national culture, countless theories and frameworks have been published. Despite the variety of approaches, there are no general definitions that are commonly considered to be valid for either of the two phenomena (Francis and Mishra, 2009). Consequently, there is no general theory that can be used for this thesis and there will be no attempt at providing definitions. However, in order to conduct this thesis, a theoretical framework is needed. To create this framework for the subsequent empirical research, a variety of concepts from prominent publications are chosen to represent CSR and national culture.

It is consequently not the goal to draw conclusions on either CSR or national culture. The task of coming up with a unified theory is beyond this thesis and will surely keep researches occupied for the next decades. Instead, the focus of this report is limited to the relation of national culture and CSRO, based on a theoretical framework that only represents a small margin of the discussions on the two terms.

1.3 Research Approach and Problem Statement

This thesis combines both primary and secondary research. As an initial step, secondary literature is collected that represents the positions of authors that have gained wide acknowledgment in their field of expertise and have thus provided the major contributions within the respective discussions. From this variety of literature, a choice has to be made regarding the concepts that are to be used in the theoretical framework. Based on said theoretical framework, empirical research is conducted

with the focus on the relation of national culture and CSRO. The main research problem can consequently be formulated as follows:

- "To what extent does national culture have an impact on Corporate Social Responsibility orientation?"

To answer this question, the empirical research is carried out in a Dutch-German setting. This allows for an additional focus, namely the question whether differences can be observed within the Dutch and German participants in the empirical research.

1.4 Thesis Structure

In chapter 2, the results of the literature review are presented in order to provide a theoretical foundation for the research. Corporate Social Responsibility, national culture and Corporate Social Responsibility orientation are the three main themes of this literature review. As a final part of the chapter, the research model is introduced.

Chapter 3 focuses on the methodology used in the research, more specifically the choice for a specific type of research as well as the method of data collection, creation of a research sample and analysis of the collected data. Additionally, possible limitations for the validity of the findings are outlined.

The findings of the empirical research are presented in chapter 4. The analysis of the collected data is outlined and a basis for the subsequent answer to the main research question is provided.

In chapter 5, the main research question is answered, followed by a reflection on the results, an estimation of the academic relevance as well as recommendations for further research.

Chapter 2 – Literature Review

This chapter serves as a theoretical basis for the empirical research of this thesis, providing the basic concepts that will be used in the course of the report and summarizing previous research that has been conducted in the field.

The chapter starts off with commonly used definitions of Corporate Social Responsibility and introduces a variety of models describing the phenomenon that has gained popularity in recent decades. In this respect, it is assumed that CSR manifests itself in CSR practices – what companies actually do in the field – and CSR communication – what companies report or claim they do. Both of those aspects are discussed in separate paragraphs.

The second main theme of this chapter is national culture. Various definitions of the phenomenon as well as models that attempt to visualize and / or measure the concept are presented.

In the subsequent paragraph, both national culture and CSR are combined in the concept of CSR orientation. Theory is provided for the assumption that CSRO is influenced by national culture and previous study results that have investigated this relationship are introduced.

As a final step, the research model is outlined, which provides the basis for the empirical analysis in the following chapters.

2.1 Corporate Social Responsibility

"The Corporate Social Responsibility (CSR) field presents not only a landscape of theories but also a proliferation of approaches, which are controversial, complex and unclear." – this quotation by Garriga and Melé from their 2004 paper "Corporate Social Responsibility Theories: Mapping the Territory" says it all. Despite a long history of the discussion concerning the phenomenon of CSR, the debate has not yet led to one commonly accepted definition.

Although CSR is seen as a "hot topic" these days, the phenomenon is anything but new. It rather stems from an ongoing discussion about justice and fairness in business that can be traced back to the time of the ancient Greeks (Segerlund, 2010). The roots of today's CSR movement, however, are considered to lie in the 1920s (Asongu, 2007). During that time, corporations in the oil, electricity, telecommunication and automobile industries started to embrace the concept. Around three decades later, in the 1950s, CSR was first regarded as an area of management studies (Banerjee, 2007).

It was Bowen who received credit for making the first attempt to define the concept in 1953, stating it referred to "the obligations of businessmen pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society." During the almost six decades that have passed since Bowen's initial publication, many other authors have released their own interpretations.

A further landmark in the discussion were Davis' contributions in the 1960s. He introduced the idea of the "power-responsibility equation", referring to the social responsibilities of business leaders resulting from their social power, and writing that "business, in the long run, to maintain its position of power, must accept its responsibility to the whole of society" (Davis, 1967).

Sethi (1975) distinguished between social obligation, social responsibility and social responsiveness. According to him, social obligation refers to "corporate behavior in response to market forces or legal restraints", whereas social responsibility "implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values and expectations of performance". The final stage, social responsiveness, stands for "the adaptation of corporate behavior to social needs".

Generally, the rising popularity of the concept of CSR has brought a shift from the classic shareholder view of a companies' only goal being profit maximization to a focus on stakeholders, both externally and internally. This idea corresponds to the stakeholder theory that Freeman introduced in his 1984 publication "Strategic management: a stakeholder approach". Freeman argues that the interests of all stakeholders – e.g. financiers, customers, suppliers, communities and employees – need to be kept in harmony (Freeman et al, 2010). According to Carroll, Freeman's theory has been a major contribution, as it "personalizes social or societal responsibilities by delineating the specific groups or persons business should consider in its CSR orientation and activities" (Carroll, 1999).

The 1990s also saw the introduction of a model that has gained great popularity and acceptance in the academic as well as the business world – Elkington's Triple Bottom Line. The model, of which a number of variations with synonyms exist, implies that companies' responsibilities are not limited to the traditional idea of focusing on making profit, but that instead they also need to get active in the environmental and the social field.
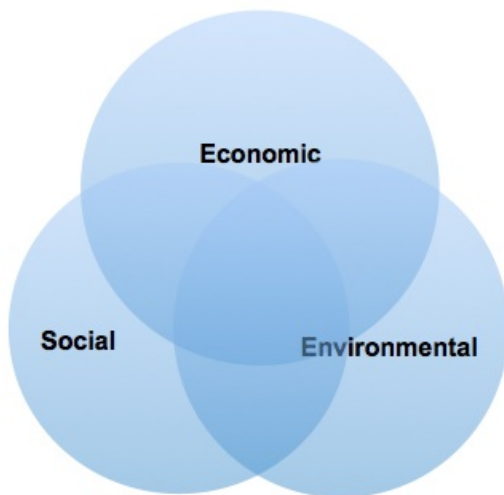
Source: Elkington (1997)

Figure 1 - The Triple Bottom Line

The triple bottom line challenges companies to put people, planet and profit - social, environmental and economic aspects – into a proper balance (Elkington, 1997). This balance is supposed to be the foundation for the long-term success of a business.

2.1.1 Practicing CSR

Going beyond basic definitions of the CSR concept, various authors have looked into the more practical question what companies need to commit themselves to in order to actually practice CSR. Two decades ago, Carroll (1991) designed the "Pyramid of Corporate Social Responsibility", which has become one of the most-well known and frequently quoted contributions in the field and has served as basis for the studies that will be introduced in the "previous research" section of this thesis.


Source: Carroll (1991)

Figure 2 - Carroll's Pyramid

Carroll divides the phenomenon of CSR into four stages of responsibilities that build up on each other. He starts with economic performance as the foundation, meaning that the aim to be profitable and retain a good competitive position in the market is the basis for all other responsibilities. This is followed by obedience to the law, thus performing in a way that conforms with the respective legislation and offering only products and services that fulfill the law. On top of that, businesses are supposed to act in an ethical way. According to Carroll, this means "to do what is right, just, and fair, and to avoid or minimize harm to stakeholders (employees, consumers, the environment, and others)". Lastly, companies have a philanthropic responsibility that asks of them to contribute to the community, either in the form of monetary funding or executive time. Carroll's idea of a "total corporate social responsibility" requires the fulfillment of all four responsibilities.

Barbara Parker (2005) visualizes CSR practices by means of a "Corporate Social Responsibility Continuum", which is essentially a scale on which companies can be placed according to their CSR performance.
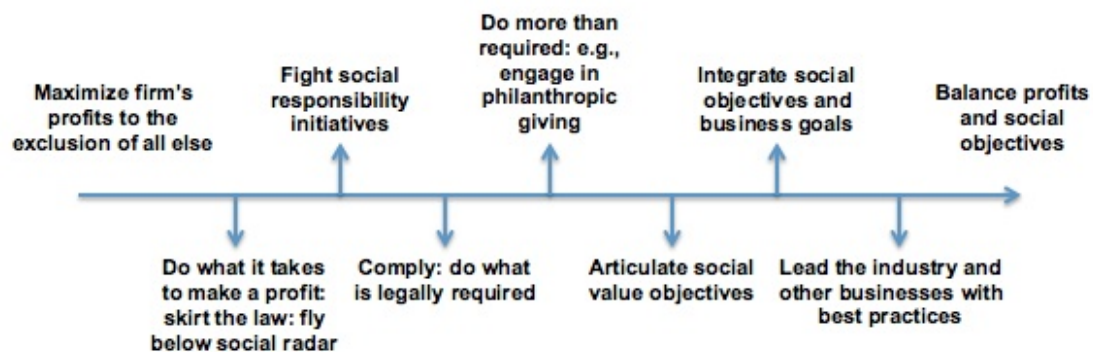
Source: Parker (2005)

Figure 3 - The CSR Continuum

The far left position on the scale represents a company purely driven by profits, which has no concerns for social aspects whatsoever and is willing to engage in illegal activities to increase profits. The next spot is occupied by the type of company that fights CSR, but normally acts according to the law in order not to attract negative public attention. After that, there is the firm that acts according to CSR laws instead of rejecting them, thus conforming with the "CSR minimum".

The right side of the scale represents those firms that do actively practice CSR with the help of various types of initiatives.

The fourth spot stands for corporations that do more than is legally asked of them and e.g. engage in philanthropy, for example by providing charity projects with monetary funding. In the next spot, Parker places companies that articulate social value objectives, consequently going a step further than donating to charity. Such businesses "do good" by reflecting on the social values they should put importance on. This is followed by firms that actually integrate those social objectives and business goals. Parker names an active engagement with stakeholders, cause related marketing – the donation of a portion of a particular product's sales to charity – and cause-based partnerships – alliances between businesses and non-profit-organizations – as possible approaches in this field. The final spot on the scale is reserved for those corporations that are CSR leaders and constantly strive for a balance of profits and social objectives, as desired in the principle of the triple bottom line (Parker, 2005).

Focusing on concrete practices, Kotler and Lee (2005) distinguish between six different types of CSR initiatives. The first type are cause promotions, which "are distinguished by the fact that they are supporting a cause by increasing community awareness and contributions to the cause". This might be done in e.g. the form of sponsorships. With cause-related marketing, companies promote the sales of their products by donating a proportion of the revenue to charitable projects. Corporate social marketing is targeted at supporting behavior changes, e.g. by motivating customers to recycle the packaging of products. In the framework of corporate philanthropy, companies directly provide charities with either financial funds or services. Community volunteering stands for initiatives in which employees support local causes by actively volunteering for them. Finally, socially responsible business practices result in the implementation of practices that comply with high social and ethical standards, so e.g. production conditions that do not harm workers as well as fair wages (Kotler and Lee, 2005). While Kotler and Lee focused exclusively on the social aspect of CSR, the ecological aspect has now become a commonly accepted part of the concept and the previously listed initiatives are also similarly adapted by companies in the field of ecological causes.

2.1.2 CSR Communication

"Do good and talk about it" – this German saying appears to fit perfectly to the attitude of most of today's companies. Looking at the way consumers are bombarded with messages referring to efforts companies supposedly make to maintain high

ecological and social standards, one might get the impression that this world's economy is absolutely "green" and that all employees are treated well along the supply chains of even the most globalized corporations. Of course it is a well-known fact that this is usually not the case, which shows just how creative companies are allowed to get within their communication about their alleged CSR activities. Just as the whole concept of CSR remains rather vague, the fact that most companies are trying to get involved in the field has not led to a common mandatory regulation regarding CSR communication (Daub, 2005).

There are seemingly countless ways of communication when it comes to CSR, and companies do it externally – e.g. by publishing information about sustainability on their website – as well as internally, for example by sending their employees newsletters on the issue. Despite this variety companies can choose from, there are clear trends in the field of CSR communication. In their paper "Assessing the sustainable development commitment of European MNEs", Ivanaj et al. (2006) indicate that their research has shown that European MNEs prioritize sustainability reports and codes of conduct. These two documents are generally published by most bigger corporations and will therefore be introduced briefly below. While codes of conduct define the standards a company sets for itself, thus showing what a company aspires to do, sustainability reports summarize what the organization has supposedly done in the field of CSR.

Companies increasingly attempt to govern their activities and interactions in the field of CSR. As a consequence, they incorporate codes of conduct, "a set of rules that guides and orients behavior within an organization or sector in order to promote social, environmental, and/or ethical behaviour". The rise of such documents began in the 1990s, when some organizations started to create codes of conduct referring to the working conditions along their supply chain. In addition to company-specific codes, sector-wide shared codes of conduct have become popular as well. Since they are voluntary, codes of conduct can differ greatly with regards to the topics they cover, their roots as well as the way they are possibly enforced. Codes of conduct can cover several areas, but most companies put their scope on a limited number of issues, among them working conditions, corruption, environmental protection and human rights. They can also be targeted at different stakeholder groups, e.g. staff, customers and suppliers (Visser et al., 2010).

Bondy et al. (2004) state that there are two different points of view on the topic of codes of conduct in literature - normative and instrumental. The normative point of view assumes that codes of conduct have an "aspirational strategy",

describing "how corporations and employees should behave" and are "designed to guide the behavior of the business as they attempt to manage in nations with different political, social and economic cultures" (cited from Bondy et al, 2002). The instrumental perspective sees a different reason behind the increased popularity, relating it to the benefits with regards to the reputation a company can gain from establishing and publishing a code of conduct (Brereton, 2002, cited from Bondy et al, 2002).

To address the rising customer interest in ecological and social issues, some corporations started publishing environmental reports from the late 80s on. In the past twenty years there has been a significant rise in reports addressing environmental, social and sustainability policies, either in the form of a separate report or integrated into the company's annual report (Kolk, 2004).

The World Business Council for Sustainable Development defines sustainability reports as "public reports by companies to provide internal and external stakeholders with a picture of the corporate position and activities on economic, environmental and social dimensions" (cited from Daub, 2005). KPMG provides a similar description, stating that sustainability reports are "reports that include quantitative and qualitative information on their financial/economic, social/ethical and environmental performance in a balanced way" (cited from Daub, 2005).

Reporting remains widely voluntary, even though some countries, such as Denmark, have decided to require bigger corporations to report on their non-financial activities. According to the World Investment Report 2009 published by UNCTAD, only 3,000 out of 82,000 multinational enterprises issued sustainability reports (cited from Global Reporting Initiative, 2010). The corporations that do provide such documents currently still have the freedom to design their content as they like, thanks to the lack in regulation. As Francis and Mishra (2009) put it: "Facts about CSR can be restrictive, since CSR is still voluntary, interpreted differently by different companies, has no common indicator to measure performance and reporting is skewed and exaggerated."

There have been various attempts at creating guidelines for sustainability reporting to provide a basis for common standards, the most prominent and widely-used being the Global Reporting Initiative (GRI), for which the United Nations Environment Programme cooperates with the NGO Coalition for Environmentally Responsible Economies (CERES). The guidelines refer to the triple bottom line, helping corporations to report on economic, environmental and social dimensions (Gallego, 2006). The introduction of the GRI framework in 2000 showed quick

success. By 2002, the report format of a third of the 250 largest multinational corporations had already been inspired by it, leading to an increased standardization in content (Kolk, 2004).

2.1.3 Choice of CSR Concept

The concept of Corporate Social Responsibility is frequently criticized, with its most prominent opponent being Milton Friedman, who referred to the phenomenon in a 1970 New York Times article that, to this day, is often cited. Friedman is of the opinion that a company's sole responsibility is the maximization of profit within the legal limits. He argues that responsibilities lie with the individual, not businesses and states that businessmen within companies hold an exclusive responsibility to the owner of the company (Friedman, 1970).

Other critics do not question the concept of CSR itself, but rather its implementation in practice that stems from a lack of laws and regulation. Petter Utting holds this view and criticizes the practice of greenwashing, which stands for the popular trend of companies priding themselves on their supposed CSR standards while actually doing little to nothing to improve their poor ethical and social performance (Utting, 2005).

Regardless of the question whether the recent trend of CSR is justified or whether the way companies deal with it is appropriate or not, it cannot be denied that the concept has a relevance in society. After all, the increasing public awareness and customer expectations clearly lead to a situation in which more and more companies feel the need to get active in the field of CSR in order to meet those changing demands. Since CSR is not just a concept that influences the operations of businesses but is also a popular topic in the academic world, it is appropriate for a master thesis. However, it is clear that the scale of the discussion on CSR, due to its extensiveness, cannot fully be covered by this report and therefore choices have to be made regarding the conceptual framework.

In the course of this report, Carroll's Pyramid (1991) is utilized to define the concept of CSR. This choice has been made since the model is widely accepted in the academic field and offers a practical approach for the definition of CSR that stands in contrast to the numerous abstract models that have been published by other authors. Dividing the concept of CSR into economic, legal, ethical and philanthropic responsibilities makes it possible to grasp it in a feasible way.

As the empirical research for this thesis requires a definition of the phenomenon that possesses this attribute, Carroll's Pyramid is a suitable choice in this respect.

2.2 National Culture

Defining national culture is a task that has challenged scholars for decades. In 1871, Sir Edward Taylor, the founder of social anthropology, stated that culture was "that complex whole which includes knowledge, belief, art, morals, law, custom, and any other capabilities and habits acquired by man as a member of society" and provided the classic definition of the term (cited from Peacock, 1986). Countless other attempts at defining culture followed, a trend that was reflected in Kroeber and Kluckhohn's publication "Culture: A Critical Review of Concepts and Definitions" that contained 164 different definitions of the word and led the two authors to their own description, saying that culture was made up of "patterns, explicit and implicit, of and for behavior acquired and transmitted by symbols, constituting the distinctive achievements of human groups" (cited from Parboteeah et al, 2005).

According to Triandis, up to the 1980s culture remained a topic that mainly anthropologists were concerned with. He claims that psychologists were, if at all, only involved with cross-cultural studies to prove that their own results were universally adaptable and eternal and that most psychologists did not consider them relevant to their field. Triandis sees Geert Hofstede as one of the authors that contributed to the change of mindset in the field (Triandis, 2004). Hofstede himself delivers the following definition of culture: "Culture is the collective programming of the human mind that distinguishes the members of one human group from those of another." (Hofstede and Hofstede, 2005).

In the framework of the ongoing debate on culture, there has been a trend of visualizing the concept with the help of models, which has led to more than 20 different versions (Black, 2003). Looking at a selection of the most prominent models, it becomes clear that the creators almost exclusively share the common view that culture can be defined by the values that individuals within societies possess. Common patterns in this regard are, for example, peoples' desire to define themselves as either an individual or part of a community as well as the extent to which people obey to laws and rules in society. A selection of the most widely cited models is presented below:

An author that places the main focus on communication instead of values is Hall, who published his Cultural Categories in 1977 and differentiates between cultures with different contexts. In high context cultures, people include little information in their messages, but are understood depending on the specific situation and on e.g. symbols and the unspoken rules of the respective society. In low context countries, people do not have as much personal contact with each other and messages are much more explicit (Hall & Hall, 1990). Hall introduced various other cultural categories, among which the perception of time and space, information flow as well as context became widely accepted (Hall & Hall, 1990; Amant, 2007).

One of the best-known cultural models is Trompenaars' framework of seven cultural dimensions that the author presented in his publication "Riding the Waves of Culture". It refers to the way individuals are influenced by rules and relationships in the way they act (universalism vs. particularism), the level to which individuals act according to their own needs or those of their social group (individualism vs. communitarianism), people's expression of feelings and emotions (neutral vs. expressive communication styles), the question if relationships between individuals are limited (specific vs. diffuse relationships), the question whether status stems from personal achievements or an individual's social role (social role achievement vs. ascription), the individual's preference for activities taking place sequentially or synchronically (orientation time) and, finally, the level to which people think they are able to control or are controlled by nature and social circumstances (orientation to nature) (Trompenaars & Hampden-Turner, 1998).

In the framework of his Cultural Values model, Schwartz introduces three different issues and relates those issues to two opposing poles. His first issue deals with the "relation between the individual and the group", questioning whether the individual's or the group's interest should be put first and in how far people are autonomous or embedded in their group. The two poles of this issue are conservatism - where individuals are highly embedded in their group and put the common interest first - and autonomy - where people see themselves as independent and mainly focus on their own interests. Schwartz's second issue refers to the guarantee of "responsible behavior that will preserve the social fabric". The opposing poles are hierarchy, cultures that are based on e.g. unequal power and wealth distribution as well as egalitarianism, where e.g. social justice and equality play the major roles.

The third and final issue is the "relation of humankind to the natural and social world", represented by the two poles of mastery - where people concentrate on aspects like ambition and success as well as harmony - where the focus is put on a harmonious environment and, for example, environmental protection as well as unity with nature (Schwartz, 1999)

Even though a variety of cultural frameworks has been developed and discussed in the academic world, the most widely used and cited remain Hofstede's Five National Cultural Dimensions (Black, 2003). This model possesses an extraordinary position in literature due to Hofstede's numerical measurement of national culture that has brought him worldwide recognition. The possibility of "calculating" cultural dimension scores and putting them in relation has given countless researchers the opportunity to describe the national culture of countries and compare different nations in a practical way.

Hofstede, a Dutch anthropologist, started the development of his set of cultural dimensions in the 1970s, when he got the chance to gather data on the values of IBM employees from 50 different countries working at local subsidiaries of the multinational. After statistically analyzing the results, Hofstede found that there were country-specific solutions to the four basic problem areas of social inequality and the relationship with authority, the relationship between the individual and the group, concepts of masculinity and femininity as well as ways of dealing with uncertainty and ambiguity. He then concluded that each of those problem areas stood for a cultural dimensions, thus "an aspect of culture that can be measured relative to other cultures" and introduced the dimensions of power distance, collectivism vs. individualism, femininity vs. masculinity and uncertainty avoidance in his 1980 publication "Cultural Consequences". After a further study among college students had been carried out by Michael Harris Bond at the Chinese University of Hong Kong, Hofstede decided to add another dimension that addressed a focus on the future vs. a focus on the past and present, which he named long-term vs. short term orientation (Hofstede and Hofstede, 2005).

The definitions below are based on Geert and Gert Jan Hofstede's 2005 publication "Cultures and Organizations – Software of the Mind".

Hofstede defines power distance as "the extend to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally."

He further explains that in countries with a low power-distance, bosses tend to consult with their subordinates to whom they have a small emotional distance. This leads to a situation in which subordinates will have little problems approaching and contradicting their superiors. The contrary is true for countries with a high power distance, where subordinates depend on their superiors to a much higher extend.

People in countries with smaller power distance are assumed to have a more social attitude, attempting to limit inequality in society as much as possible, which is generally accepted and desired in high power distance societies. While interdependence between people on different hierarchical levels is normal in low power distance societies, high power distance societies are characterized by the attitude that people on lower levels should depend on higher ranking individuals.

Collectivism vs. individualism is Hofstede's second dimension. Individualist societies are characterized by loose ties between the members of that respective society, which leads to a situation in which people are mostly concerned with themselves and their close family members. In that case, the interest of the individual plays a greater role than that of the group. In collectivist societies, on the other hand, individuals are part of "cohesive in-groups" that they are indubitably loyal to and from which they receive life-long protection in return.

Collectivist countries show lower ratings when it comes to human rights, while individualist societies put a great emphasis on the topic. Collectivists are more likely to give up the idea of personal freedom for the ideology of equality; the main goal is to prevail harmony in society. Individualists, on the other hand, put their individual freedom above equality and have the main goal of self-actualization. Collectivist societies stand for patriotism, whereas individualist societies stand for autonomy.

Hofstede distinguishes between femininity and masculinity when it comes to countries. In masculine societies, there is a clear difference between gender roles. The male members of society are expected to conform to the traditional masculine role – dominant, strong and concerned with winning the bread. Women in masculine societies are expected to be the softer gender, acting humbly and focusing on the quality of life. These characteristics can be found in both women and men in female societies, were the borders between gender rules dissolve.

In feminine societies, people feel comfortable being "average" and both women and men are thought to be "responsible, decisive, ambitious, caring and gentle". In masculine societies, on the other hand, people have a more competitive attitude and try to excel. In that case, males are characterized as "responsible, decisive and ambitious".

As a cultural dimension, uncertainty avoidance refers to "the extent to which the members of a culture feel threatened by ambiguous or unknown situations". In societies with high uncertainty avoidance, people tend to feel uneasy when faced with a lack of predictability. This leads to the necessity for extensive rules – whether they are officially put on paper or just commonly agreed to and followed. In low uncertainty avoidance countries, people feel that there should only be as many laws and rules as absolutely necessary, while people in societies with high uncertainty avoidance prefer sticking to extensive rules that regulate their day-to-day life.

Individuals scoring low on uncertainty avoidance will only work hard when absolutely necessary and tolerate a certain level of chaos, while people with high uncertainty scores have an inner drive to keep themselves occupied, work hard and need precision as well as formalization. Low uncertainty societies value generalists and common sense, whereas high uncertainty societies put their trust in proven experts.

Hofstede's fifth dimension, long-term vs. short-term orientation, concerns the focus of one's orientation – either on current times and the ones that have passed or on the future. He defines long-term orientation as "the fostering of virtues oriented towards future rewards – in particular, perseverance and thrift." and short-term orientation as "the fostering of virtues related to the past and present – in particular, respect for tradition, perseverance of 'face', and fulfilling social obligations".

In short-term orientation countries, people expect to see instant results when they work on something. People with a long-term orientation show more perseverance and are willing to work on slow results. Individuals with short-term orientation show high respect for traditions and focus on personal stability, while individuals with long-term orientation respect circumstances and focus on personal adaptiveness.

In an attempt to improve existing cultural models, in particular Hofstede's cultural dimensions, House et al. created an alternative model in the framework of the GLOBE project, surveying 17,300 middle managers in 951 organizations based in 62 countries. The 150 researchers involved in the study partly updated Hofstede's dimensions and tried to make them more precise. In addition, they also added new aspects, reaching a total of nine cultural dimensions for their 2004 publication. Uncertainty avoidance and power distance were included, however, the collectivism dimension was divided into two categories. Institutional collectivism refers to the gratification of collective action and resource allocation, in contrast to individual action and resource allocation.

In-group collectivism looks at "the extent to which members of a society express pride, loyalty, and cohesiveness in their groups, organizations, or families". Building up on Hofstede's masculinity vs. femininity dimensions, the GLOBE study introduces gender egalitarianism, which indicates in how far a society limits differences in gender roles and therefore puts an emphasis on equality. Assertiveness is associated with the level at which societies are characterized by confrontational and straightforward actions. Future orientation, much like Hofstede's long-term vs. short-term dimension, is about the individual's tendency to focus on the future, e.g. through planning and investing. Performance orientation refers to a society's gratification for members that excel in their performance and human orientation is linked to societies rewarding e.g. fair, kind and generous behavior shown to others (cited from Mueller, 2010).

2.2.1 Choice of National Culture Concept

Looking at the concept of national culture, it becomes clear that the major consensus in the academic world is a focus on certain values that supposedly make up national culture. Independent of the specific model that is used to define the concept, all authors assume that national culture has a relevant impact on individuals within a society and the way they act and think. Due to this relevance, national culture offers great opportunities for research, specifically when looking at the scope of the influence the aspect has on different fields. This is also reflected by the immense attention national culture gets in the academic field.

For this research, national culture is defined by means of Hofstede's Cultural Dimensions model. This choice is justified by the model's popularity and frequent citation as well as its approach to measure culture in a numerical way, which is required for the subsequent empirical research of this thesis. When using Hofstede's model, however, one has to be aware of the criticism he has received from various authors, who claim that his work is outdated, too context-specific and neglects relevant aspects like race, religion and first language, which leads to a lack of generalizability (Javidan, 2006; Needle, 2004; McSweeney, 2002). Hofstede has continued to address the points brought up by his critics over the years and has also received strong support from the scientific community. Mikael Sondergaard, who analyzed 61 replications of Hofstede's study in 1994, confirmed the validity of his results, while Triandis (2004) states that "Hofstede's work has become the standard against which new work on cultural differences is validated.

Almost every publication that deals with cultural differences and includes many cultures is likely to reference Hofstede". Magala (2009) argues that "the robustness of Hofstede's model, in spite of growing criticism, is being acknowledged far beyond the academic world."

Despite the mentioned aspects of criticism, Hofstede's model has been chosen for this thesis since thanks to its wide popularity and easy applicability that is unparalleled in the field. It offers a feasible approach that is highly suitable for the purpose of this thesis. While the GLOBE model might be more up to date and precise, the complexity of its replication would go beyond the scope of this thesis.

2.3 CSR Orientation

The CSR orientation (CSRO) of individuals has been a long-lasting debate in the academic field (Burton et al., 2000). The concept has a high significance because the voluntary character of CSR leaves it up to decision-makers within organizations to decide in how far they want to get involved in CSR practices and the individual attitude of the manager is likely to influence that decision. Respectively, stakeholders, consumers in particular, will also influence what they expect with regards to the ecological and social performance of companies.

A major point of discussion in the CSR debate of the last decades has been the question how CSR orientation comes to be. Ringov and Zollo (2007) state that "the main line of argument has been that the concept of corporate responsibility is inherently context-specific, with national culture playing an important part in influencing how society expects businesses to behave".

Before trying to empirically link national culture with the concept of CSR orientation, the academic world focused on defining and measuring it. A milestone in that regard was Aupperle's 1982 attempt to support the weights of the CSR dimensions Carroll had previously introduced – economic, legal, ethical and discretionary responsibilities – by means of empirical research (cited from Pinkston and Carroll, 1996). Aupperle asked 214 U.S. executives to fill out forced-choice questionnaires that contained statements about each of Carroll's dimensions, which were to be rated on an ipsative scale (Pinkston and Carroll, 1996, Burton et al., 2000). Respondents had the task to allocate ten points to sets of four questions each, according to their personal preferences. Aupperle arrived at the conclusion that the most important dimension was economic (score of 3.50), followed by legal (2.54), ethical (2.22) and discretionary (1.30) responsibilities (Pinkston and Carroll, 1996).

Various researchers have replicated Aupperle's method and saw similar results with regards to the weight of dimensions (Burton et al, 2000).

In the mid-1980s, Orpen made a first attempt at conducting a cross-cultural research of managers' CSRO by comparing the questionnaire results of 165 U.S. and 151 South African respondents. He published his findings in the Journal of Business Ethics in 1987. The results indicated that the American survey participants were clearly more in favor of CSR practices and were more likely to agree to supportive arguments for CSR than their South African counterparts. American respondents also considered their own society to put more emphasis on companies' social activities than the South African managers. Orpen did link the observed differing results to the respective cultural norms and values of the American and South African societies, but did not dig deeper into the specifics of culture in this case (Orpen, 1987).

Pinkston and Carroll (1996) looked at the CSR inclinations of managers from England, France, Germany, Japan, Sweden and Switzerland working in the United states as well as those of native U.S. managers. All respondents were professionals in the chemical industry. The two authors considered corporate citizenship as a synonym of CSR and focused on four dimensions in this respect: orientations, organizational stakeholders, issues and decision-making autonomy. Pinkston and Carroll used the Aupperle instrument to develop their individual questionnaire. After evaluating the results, they concluded that only in the case of decision-making autonomy, the country the respective respondent was born in seemed to play a significant role. The other dimensions showed some differences, but not on a significant level.

Burton et al. (2000) carried out a cross-cultural comparison of CSRO by surveying 165 US and 157 Hong Kong business students. For their questionnaire, they revised the original Aupperle scale and used Hofstede's Value Survey Module 1994 to see if their Hong Kong and American respondents deviated from Hofstede's published scores. Burton et al. found that their two samples showed scores that were overall consistent with Hofstede's original ones. With regards to CSR orientation, the authors concluded from the questionnaire results that the Hong Kong students put more emphasis on economic and less emphasis on legal and ethical responsibilities than their U.S. American counterparts.

While both groups showed similar scores for discretionary responsibilities, the Hong Kong students considered non-economic responsibilities overall less important than the U.S. students. Relating their findings to Hofstede's cultural dimensions, Burton et al. found that individuals scoring high on individualism showed high reliance on social norms in ethical decision-making. Participants with high uncertainty avoidance scores put less emphasis on non-economic responsibilities, while the opposite was observed for students with high masculinity scores.

Ringov and Zollo (2007) have made an attempt to link Hofstede's cultural dimension to CSRO and present the results in their paper "Corporate responsibility from a socio-institutional perspective: The impact of national culture on corporate social performance". For their empirical testing, the authors chose the Innovest Group database that combines the social and environmental performance scores of more than 1000 companies from various industries. They augmented the database with the culture measures proposed by Hofstede and the GLOBE study. As a dependent variable, the researchers used the economical and social performance of a company, as indicated by the Innovest Group data. The four cultural patterns originally introduced by Hofstede in 1980 - power distance, individualism, masculinity, and uncertainty avoidance - make up the study's explanatory variables. As a result of their research, the authors were able to find clear evidence for a significant influence of power distance on CSR in a negative direction. They therefore concluded that businesses in high power distance countries have a tendency to be less concerned with their social and environmental impact than those in low power distance countries. The same result was found for the dimension of masculinity, which evidentially has a similar effect. Ringov and Zollo could, however, not find proof of a significant influence regarding the dimensions of uncertainty avoidance and collectivism. The researchers concluded that "the emergent picture is one of a moderate, yet important, role of cultural specificity in determining the behavior of corporations towards social and environmental concerns".

2.4 The Research Model

After reflecting on the literature presented in this chapter, the following research model was developed for the subsequent empirical research:

| National Culture (Values) | → | Individual (Orientation) |

Figure 4 - The Research Model

The research essentially concentrates on two main aspects. The independent variable in this case is national culture, as defined by commonly shared values. As previously mentioned, it is beyond this thesis to provide general definitions for national culture. However, in order to come up with a theoretical framework, the phenomenon has to be defined in some way. Since the majority of well-known authors in the field explain national culture on the basis of values, this assumption is adopted for this research (Trompenaars & Hampden-Turner, 1998, Schwartz, 1999, Hofstede and Hofstede, 2005). Specifically, Hofstede's Cultural Dimension model is used to define national culture in empirical research (Hofstede and Hofstede, 2005).

Following the research question presented in chapter 1 - "To what extent does national culture have an impact on Corporate Social Responsibility orientation?" - the impact of national culture on an individual's CSR orientation is investigated in the further course of the research. Carroll's Pyramid is utilized as a basis for the definition of CSR orientation, which serves as the dependent variable (Carroll, 1991). In order to be able to draw conclusion in this respect, the research requires a cross-national character for comparative purposes. To meet this requirement, it is conducted in a Dutch-German context.

Chapter 3 - Methodology

This chapter covers the methodological part of this thesis with the goal of presenting a comprehensive overview of the way the data collection is approached and carried out. This includes the design of the questionnaire, the selection of the sample as well as possible shortcomings.

3.1 Introduction

The idea that CSR orientation is influenced by national culture has been the majority opinion in the academic world in the past decades (Ringov and Zollo, 2007). This assumption has led to various empirical studies, in the framework of which empirical evidence in its support has actually been found (Orpen, 1987; Burton, 2000; Ringov and Zollo, 2007). While some studies focused purely on finding proof that attitudes differ from culture to culture, others tried to go a step further by relating specific cultural values to positive or negative attitudes concerning CSR. Looking at the results of these studies, it becomes clear that the conclusions are rather blurry at this point. Attempts at relating Hofstede's cultural dimensions to CSRO have led to contradicting results (Burton, 2000; Ringov & Zollo, 2007).

Thanks to the limited number of studies and the many unanswered questions in the field, the supposed link between national culture and CSR orientation offers a variety of interesting research opportunities, even in the limited framework of a master thesis. The corresponding research is carried out in an attempt to look into the relation between national culture and CSRO in a Dutch-German context by surveying undergraduate business students. The research can be called relevant since it concentrates on a field that has only partly been covered at this point. While national culture and CSRO have been empirically linked in various studies, which aspects of natural culture specifically have an impact has not been clearly determined.

3.2 Data Collection

Generally, one can distinguish between qualitative and quantitative research. Saunders et al. (2009) state that quantitative data is "based on meanings derived from numbers" and results in numerical and standardized data. It is analyzed with the help of diagrams and statistics. Qualitative data, on the other hand, is "based on meanings" and results in the classification of results. It is analyzed with the help of conceptualization (Saunders et al., 2009).

For the empirical part, quantitative research has been chosen as the appropriate approach since the comparison of results from two different countries is required. Numerical and standardized results create a favorable basis for such a comparison and the nature of quantitative research limits the subjective influence, leading to a higher objectivity of conclusions. The previous research that serves as a basis for this thesis also has quantitative character and involved a high number of respondents. In order to draw conclusions about the outcome of this research and determine in how far it confirms previous findings, the choice for quantitative research will be assumed.

Yin (2003) distinguishes between five different research strategies: experiment, survey, archival analysis, histories and case studies. Since this research aims at gathering reliable quantitative data that can be statistically compared, surveys in the form of questionnaires have been chosen as the appropriate form of data gathering. There are various different ways of conducting questionnaires – in person, by phone or online (Saunders et al., 2009). This particular research is carried out in a cross-national setting and necessitates the gathering of a high quantity of data that can be compared across nations. To ensure that these requirements can be met, questionnaires are personally distributed to respondents in the form of a hard copy that can be filled in independently on an individual basis.

3.2.1 Questionnaire Design

Within the framework of this thesis, the first main goal is to determine the cultural values of the two sample groups in order to identify possible cultural differences between the two groups and relate them, should there be any, to the CSR orientation of the respective groups. Hofstede's cultural value dimensions – despite the wide criticism the model has faced – are the most obvious choice in this context. This is not only because they were also part of several of the previous studies mentioned in this thesis, but also because they represent the most widely cited model in the field (Ringov and Zollo, 2007; Burton et al, 2000; Black, 2003). Even though there are more recent versions, the 1994 Version of Hofstede's Values Survey Manual (VSM) is used in this research, since it has been widely replicated. The additional dimensions Hofstede introduced in later versions have not been considered in previous research and are not relevant to this thesis. The VSM uses a Likert scale that ranges from 1 to 5 (Hofstede, 1994).

The second main goal of this thesis is the measurement of the respondent's CSR orientation. For this purpose, various earlier studies mentioned in chapter two have favored the Aupperle method, which has previously been described (Pinkston and Carroll, 1996; Burton et al., 2000). The weighted scores Aupperle found for the four responsibilities that make up Carroll's pyramid – economical, legal, ethical and philanthropic – have been confirmed by other authors in various publications (Carroll, 1991; Burton et al., 2000).

Since it has been widely used in previous research and is one of the best-known models in the field of CSR, Carroll's Pyramid serves as a basis for the second half of the questionnaire of this research. In this part, respondents are confronted with sets of statements referring to the economical, legal, ethical and philanthropic responsibilities of companies and are supposed to rate these according to their own preference (Carroll, 1991). In order to cover the different aspects of CSR that can be relevant to an individual, the sets of statements are given different themes related to companies and their practices:

- The general purpose of companies – what is the justification for their existence in the respondent's opinion?
- The public social benefit – which duties, if any, does the respondent think companies have concerning the community?
- The public environmental benefit – which duties, if any, does the respondent think companies have concerning the environment?
- The consumer point of view – which aspects about companies he or she interacts with does the respondent consider to be relevant, e.g. in their buying decision of a product or service?

3.2.2 Pre-Test

In a pre-test, ten business students of Dutch and German nationality filled in the proposed questionnaire in their respective native language. This led to minor changes in wording in the second part and the following conclusions:

- The statements and questions of the VSM were mostly clear to the participants and could easily be answered. In the Dutch version, some words were marked as old-fashioned. Since the comprehensibility was not severely limited, the items remained unchanged to keep the original style. In the end, one item was adapted

to the student status of the participants. "How often do you feel nervous or tense at work?" was changed to "How often do you feel nervous or tense at school?".

- The original Aupperle instrument included a total of 80 statements, which was considered too much for the questionnaire created for this thesis. A total of 32 statements was considered a "tolerable" number in addition to the VSM survey.

- The forced-choice ipsative scale used in the Aupperle instrument was not well-received in the pre-test. The participants stated that the forced-answer method negatively influenced their attitude about the survey, prompting them to pay less attention to the actual statements and focus more on allocating the scores correctly. This led to situations in which scores were frivolously changed in order to quickly reach the right total score for that specific set of questions. The score weighting also took significantly longer than expected and exceeded the acceptable timespan for the survey. That would have made it necessary to decrease the number of statements to be rated even more, which would have limited the basis for conclusions. Even though the ipsative-style survey is known to decrease bias and therefore supposedly delivers reliable results (Burton, 2000), it was decided not to use this type of scale in the questionnaire for this thesis. A Likert scale was chosen as a more feasible alternative in this particular case.

The final questionnaire thus consists of the Hofstede's VSM survey and 32 statements referring to the economic, legal, ethical and philanthropic responsibilities of companies. To increase validity, nine of those statements are reversed. The Likert scale used in the Hofstede VSM is taken over for the second part of the questionnaire in order to prevent confusion about the scale (1 = strongly agree – 5 = strongly disagree).

Since the Likert scale was chosen for the second part of the questionnaire instead of the Aupperle instrument, the resulting scores cannot be expected to provide a basis for a comparison with previous research that concentrated on the weighted ranking of economic, legal, ethical and philanthropic responsibilities. The focus is instead put on the differences between the Dutch and the German group within each responsibility to identify potential differences in preference.

3.3 Research Sample

The selection of a sample starts off with the definition of the population. This population is made up by individuals that possess the characteristics that are of interest to the researcher (Gratton and Jones, 2004). Looking at the field of CSR, there are seemingly endless possibilities of creating a research sample, since everyone is concerned with the topic, be it e.g. as a consumer or decision-maker within a company.

Dutch and German students studying business in the Dutch city of Enschede have been chosen for this research for various reasons. First of all, the goal is to compare two groups according to their scores on cultural dimensions and their attitude towards CSR. In order to reach this goal, the two groups should preferably be comparable and in the case of the two student groups, this requirement is met. The students, no matter if they are of Dutch or German nationality, share similar interests because they have chosen the same program, belong to the same age group and will mostly share a similar background with regards to education and social status. Despite the proximity of those two groups, they still differ concerning their national culture, which is exactly what this research is targeted at.

The similar "occupational" background of survey participants is particularly relevant for the VSM, as Hofstede writes in his manual for the survey that "when samples of respondents of the same nationality but with different occupations or different employers were compared (matched on criteria other than occupation or employer), the same dimensions were not found." (Hofstede, 1999).

Another benefit of the student sample is the easy approachability of the sample group. The students do not have to be contacted individually by mail or email in order to encourage them to participate in the survey. They can instead, with the consent of lecturers, be asked to fill in the questionnaire during class, which is highly advantageous for ensuring that the desired response rate can be met.

Conducting empirical research inevitably leads to the question of validity in connection with sample size. Including too few respondents comes with the danger of ending up with misleading results. In this particular case, the results of respondents from two nations are to be compared and in order to be able to identify significant differences between the two groups, a solid basis is needed regarding the quantity of respondents. As for the first part of the questionnaire, Hofstede mentions in his VSM 94 Manual (1999) that the questionnaire should ideally be distributed to at least 50 people in each separate sample.

Since the questionnaire used in this research does not only cover the Hofstede VSM, but also contains an additional part on CSR orientation, it has been decided to extent the sample size beyond Hofstede's recommendation. In order to create a solid basis for the statistical analysis of the results, the respondent goal has been set to 100 Dutch and 100 German students for each sample group, leading to a total N of 200.

3.4 Data Analysis

The questionnaire results in two different sets of data for both the Dutch and the German sample. First of all, the scores of Hofstede's cultural dimensions are calculated with the help of the results from the VSM. That way, it can be determined whether Hofstede's national scores are valid for the student samples or if they differ significantly. Additionally, conclusions about the difference between the two groups of Dutch and German nationality can be drawn.

The second set of data concerns the participants' CSR orientation. By ranking statements referring to economic, legal, ethical and philanthropic responsibilities, students indicate their preference for economical or non-economical aspects. The statistical program PASWStatistics can be used to carry out a Cronbach's Alpha analysis to determine whether all the items referring to each of the four responsibilities positively contribute to the construct validity or if individual items should be removed. After this step, the remaining scores can be used to calculate the mean scores for the economic, legal, ethical and philanthropic responsibilities. On the basis of these scores, possible differences between the Dutch and the German group can be identified and judged according to their significance with the help of a t-test. As a final step, the relation between national culture (as represented by the results of the Hofstede VSM) and CSRO (as represented by the mean scores of the four responsibilities included in Carroll's Pyramid) can be investigated by carrying out a correlation analysis.

3.5. Limitations

When it comes to the use of questionnaires, validity issues already start at the stage of question formulation. A badly designed questionnaire might include the bias of a researcher and might therefore not provide an objective basis (Gratton and Jones, 2004). Even if the questionnaire is well-designed, the results are likely to be influenced by the subjective interpretation of the questions by the respective individual reading and attempting to answer them.

As an example, respondents might not understand questions entirely and might be likely to guess the answers instead of e.g. looking words up in a dictionary. Additionally, the cultural background of a respondent might lead to an individual interpretation of the questions that does not confirm with the initial intention of the researcher.

To limit issues concerning bias and problems of interpretation, the decision was made to provide the respondents with questionnaires in their native language instead of English. Additionally, a pre-test was carried out with both Dutch and German students in order to identify possible formulation issues and potential cultural differences in interpretation. Since the two groups of Dutch and German students have a similar level of education, it is likely that their abilities of understanding the content of the questionnaire will be on a comparable level. Even though a certain level of subjective influence can never fully be ruled out, the two groups have a close proximity and are therefore less likely to be subject to such issues.

In this particular case, one could argue that the German participants might have already adapted to the national culture of the country they study in. In that case, the differences between German and Dutch students might be limited. This concern is weakened by the fact that the university is located in close proximity to the German border and the majority of German students still reside in Germany while being enrolled as students in the Netherlands.

Additionally, the sampling method might limit the validity of results. Using non-probability sampling clearly limits the ability to generalize the results to the population, even though the theory may still be generalized (Gratton and Jones, 2004). In the case of this research, results will not be generalizable to the general population. Focusing on students limits the validity to that specific group, which clearly does not represent the entire population. However, the focus is placed on national culture and CSR orientation and since those two aspects are put in relation to each other, the research might still lead to useful results concerning that particular connection. Either way, it will provide a basis to draw conclusions in the framework of the Dutch-German context and hint at possible potential differences between the two nationalities.

Chapter 4 - Findings

After the conduction of the survey, the statistical software PASWStatistics was used to process the raw data and analyze the results. In this chapter, the descriptive findings are presented, followed by the results of the Hofstede VSM survey that both the Dutch and the German students filled in. Additionally, the CSR orientation scores of the two groups are provided on the basis of the second part of the questionnaire. As a final step, the results from the first and the second part of the survey are combined to investigate the relationship between cultural dimension and CSRO scores.

4.1 Descriptive Findings

Data was collected over a period of two weeks. In order to maximize the response rate, questionnaires were distributed to students in paper form during class with the permission of lecturers. The goal was set to each 100 respondents for the Dutch and the German group to achieve an appropriate sample size as a basis for statistical conclusions.

Asking students to fill in the questionnaires during class proved to be an efficient method of collecting high quantities of responses, but led to another problem. There were significantly more male students among the Dutch participants and significantly more female students among the German participants. To diminish this imbalance and be able to include students with a specific gender, about 15% of the respondents were approached and asked to fill in the survey between classes or by email. While the students generally received hard copies of the survey, email respondents were provided with a digital document that could be returned as an email attachment.

After these adjustments, the final nationality and gender distribution of survey participants turned out as follows:

Table 1
Respondents broken down by nationality and gender

	Dutch		German	
Gender	Count	Column N %	Count	Column N %
Male	63	61.8%	45	44.6%
Female	39	38.2%	56	55.4%
Total	102	100.0%	101	100.0%

Out of 102 respondents within the Dutch group, 62% were male and 38% were female. The German group with 101 participants had 45% male and 55% female respondents. The ideal 50/50-gender balance could thus not be achieved. In order to identify potentially skewed results due to this gender imbalance, the specific results are broken down by male and female respondents in the further course of this chapter.

4.2 Findings on Cultural Dimensions

The first part of the questionnaire the participants filled in consisted of the Hofstede VSM questions. With the help of the formulas the author provides in the corresponding manual, the cultural dimension scores for both groups could be calculated and compared to the results of the original research (Hofstede, 1999; Hofstede and Hofstede, 2005). This calculation led to the following cultural dimension scores for the two groups in comparison to the original results:

Table 2
Cultural dimension scores of respondents compared to original Hofstede scores

Cultural Dimensions	Dutch		German	
	Mean	Hofstede Score	Mean	Hofstede Score
Power distance	-13	38	30	35
Individualism	77	80	74	67
Masculinity	35	14	35	66
Uncertainty Avoidance	35	53	65	65
Long-Term Orientation	43	44	41	31

Table 3
Cultural dimension scores of respondents broken down by gender

	Dutch		German	
	Male	Female	Male	Female
Power distance	-15	-9	31	30
Individualism	81	70	76	72
Masculinity	41	24	53	21
Uncertainty Avoidance	29	46	45	80
Long-Term Orientation	43	43	41	41

As Table 2 visualizes, both groups received a comparable power distance score in Hofstede's original research, with the Dutch scoring 38 points and the Germans scoring 35 points. The results of this student survey, however, draw a very different picture. While the German score of 30 conforms with the result of Hofstede's research, the Dutch group has an extremely low power distance score of -13.

Since Hofstede himself suggests that mean scores below 0 are possible but rare, the members of the Dutch group appear to be exceptional in this case and differ significantly from their German counterparts (Hofstede, 1999). Within both groups, the male had slightly lower power distance scores than the female respondents, as can be seen in Table 3.

With regards to individualism, the original research suggested that the Dutch (80 points) had a higher degree of individualism than the Germans (67 points). The two samples in this research seem to be closer in this respect, with the Dutch students scoring 77 points and the German students ending up with 74 points. Both groups showed higher scores for male than for female students.

Masculinity was a dimension in which Hofstede saw clear differences between the two countries. His table indicates a very low score for the Netherlands (14 points) in comparison to 66 points for Germany. The student sample does not confirm this assumption, since both groups score 35 points. It has to be noted, however, that the imbalance of male/female respondents within the two groups contributed to the similar result. Looking at the breakdown of the male and female results, both groups clearly show a higher score for the male students and the male Germans lean more towards higher masculinity scores than their Dutch counterparts. With a perfect 50/50-gender balance, the masculinity score would have likely been significantly higher for the German group.

Regarding uncertainty avoidance, Hofstede found a score of 53 points for the Dutch and 65 points for the German group. The results of the student sample confirm the German score, but the Dutch score is significantly lower at 35. It is striking that females in both groups show a bigger tendency for a high uncertainty avoidance score than the males, particularly the German female students with a very high score of 80.

The original research ranked the Netherlands (44 points) higher in long-term orientation than Germany (31 points), but within the student sample there seems to be little difference between the two nations. The Dutch score 43 points and the Germans 41, with no difference in genders for both groups.

4.3 Findings on CSRO

4.3.1 Reliability

As explained in chapter 3, the second part of the survey consisted of eight sets of statements with four statements per set. These four statements referred to the economic, legal, ethical and philanthropic responsibilities included in Carroll's pyramid. Consequently, the result was a total number of eight items per responsibility.

The raw data input had to be prepared before the statistical analysis could be conducted. In order to be able to provide respondents with a homogenous scale throughout part one and part two of the survey, the scaling of the Hofstede VSM (1 = strongly agree – 5 = strongly disagree) was utilized for both parts. For the second part of the survey, however, this meant that the more emphasis a respondent put on one of the four responsibilities, the lower the respective score turned out to be on the 1 to 5 scale. This scale was not appropriate for the subsequent correlation analysis, in which positive or negative relationships were supposed to be identified. This required the reversion of the scale, so that higher scores would indicate a greater importance of a responsibility. In this process, the nine reversed questions that had been included in the survey design were excluded, since those were already in the right format.

As a second step in the preparation of the data, it had to be ensured that all included items contributed to the overall construct reliability and could therefore be left in the data set. A Cronbach's Alpha analysis revealed that this was the case for 3.Ethical and 4.Philanthropic. For both of those categories the desired Cronbach's Alpha score of 0.7 was clearly exceeded (Muijs, 2011). Both 1.Economic and 2.Legal, however, each contained one item that had a negative influence on the Cronbach's Alpha. Those items were removed in order to reach an acceptable level of reliability. After these changes, the score reached a sufficient level for all four categories:

Table 4
Cronbach's Alpha Analysis

Responsibilities	No. of Items (Excluded)	Cronbach's Alpha
Economic	7 (1)	.719
Legal	7 (1)	.716
Ethical	8 (0)	.841
Philanthropic	8 (0)	.870

4.3.2 CSR Orientation Scores

After the reliability analysis, the means of the scores for each individual responsibility were calculated. In the case of economic and legal responsibilities, seven scores were used and for ethical and philanthropic responsibilities, eight scores were included in the calculation.

Table 5
CSRO means and standard deviations

Responsibilities	Dutch	German
Economic	2.78 (.47)	2.48 (.66)
Legal	3.09 (.55)	3.46 (.64)
Ethical	3.16 (.61)	3.67 (.64)
Philanthropic	2.94 (.69)	3.64 (.64)

Table 6
CSRO means broken down by gender

Responsibilities	Dutch		German	
	Male	Female	Male	Female
Economic	2.79	2.76	2.64	2.36
Legal	3.05	3.15	3.27	3.61
Ethical	3.16	3.15	3.51	3.80
Philanthropic	2.90	3.02	3.50	3.75

As can be seen in table 6, economic responsibilities is the category that shows the smallest difference between the two nationalities. Still, the Dutch are more in favor of this responsibility with a mean of 2.78 than their fellow German students averaging at 2.48. Table 7 shows little difference between genders in the Dutch group, but the German males consider economic aspects clearly more important than the females.

Scoring 3.09 on legal responsibilities, the Dutch students put less of an emphasis on the category than their German counterparts scoring 3.46. In both groups the females have a more positive ranking in this category, but the gender difference turned out to be higher in the German group.

The Dutch score of 3.16 shows that the group regards ethical aspects as less important than the German group that has a score of 3.67. There is no evident gender difference in the Dutch group, but a tendency for higher ethical scores among female German students.

The biggest difference in scoring occurred in the field of philanthropic responsibilities. While the German group appears to regard them as highly important (3.64), the Dutch seem to have less appreciation for philanthropy (2.94).

While in both groups the female students were more in favor of the philanthropic aspects, this tendency was stronger in the German group.

After the observation of the apparently considerable differences between the scores of the Dutch and the German group, a t-test was carried out in order to determine whether these differences are actually significant or not. The following results were obtained:

Table 7
t-test results for CSRO scores

	t-value
Economic	3.667**
Legal	-4.448**
Ethical	-5.938**
Philanthropic	-7.428**

**significant at the 0.01 level (2-tailed).

The specific results in the four categories visualize the degree of disparity between the two groups, which is lowest in the field of economic aspects and highest when it comes to the philanthropic field. Overall, the t-test reveals a significant difference between the two nationalities with regards to all four categories (0.01-level). These results show that there is, in fact, a significant difference between the Dutch and the German students concerning their general attitude towards CSR.

4.3.3 Correlations

After the t-test revealed significant differences in the CSRO scores of the Dutch and the German group, a correlation analysis was carried out to go into more detail regarding the relationship between national culture and CSR orientation. The cultural dimension scores obtained in the first part of the survey were correlated with the CSRO scores obtained in the second part of the survey to identify potential relationships:

Table 8
Correlation between cultural dimensions and CSRO scores

	Power distance	Individualism	Masculinity	Uncertainty Avoidance	Long-Term Orientation
Economic	-.253*	-.130	.271**	-.220**	-.170*
Legal	.237**	.197**	-.195**	.266**	.145*
Ethical	.230**	.226**	-.261**	.205**	.159*
Philanthropic	.223**	.201**	-.147*	.279**	.125

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

The correlation table reveals three cultural dimensions that show significant correlations with all four responsibilities - power distance, masculinity and uncertainty avoidance.

Economic responsibilities is the only category that possesses a negative correlation with power distance and has, at the same time, the highest correlation of all four. All categories of non-economic responsibilities are positively correlated with the cultural dimension. It thus appears that the higher the power distance score of an individual, the more emphasis they put on non-economic instead of economic responsibilities.

The same can be said for uncertainty avoidance, which is negatively correlated with the category economic responsibilities and positively correlated with all categories of non-economic responsibilities. The correlations with legal and philanthropic categories are particularly high, which suggests that respondents with high individualism scores put great importance on these responsibilities and are generally more in favor of non-economic than economic aspects.

The cultural dimension of individualism shows no significant correlation with the category economic responsibilities, but is significantly correlated with all categories of non-economic responsibilities. Consequently, a student with a high individualism score will consider non-economic responsibilities to be more important than a student with a low individualism score.

Masculinity, on the other hand, is positively correlated with the category of economic responsibilities. It is also negatively correlated with the categories of legal and ethical responsibilities as well as with philanthropic responsibilities, however in the latter case only at a 0.05 level. This hints at a tendency of survey participants with high masculinity scores to value economic responsibilities more than non-economic responsibilities.

As for long-term orientation, there are just two significant correlations, positive ones with the categories legal and ethical responsibilities. These are only significant at a 0.05 level. Nevertheless, it can be assumed that students with a high long-term orientation score put an emphasis on legal and ethical responsibilities.

Chapter 5 – Conclusions & Recommendations

In this chapter, a conclusion is drawn on the basis of the previously conducted statistical analysis in order to answer the general research question. A reflection on the research as well as an estimation of its relevance in the academic field are provided. Finally, recommendations and suggestions for further research are listed.

5.1 Conclusions

In order to follow the pattern of the statistical analysis in chapter four, this part of the chapter is split up into three different categories. The first category deals with the results of the first part of the questionnaire, namely the cultural dimension scores based on the VSM survey. The second category focuses on the results of the second part of the questionnaire, which are the CSRO scores of the two student groups. Finally, both the cultural dimension scores and the CSRO scores are combined in the last category, in the framework of which the general research question is answered.

5.1.1 Cultural Dimensions

Looking at the overall results of the VSM survey, as presented in Table 2, it becomes obvious that two dimensions set the Dutch and the German student groups apart - power distance and uncertainty avoidance. While the German students show a moderate score on power distance that indicates the acceptance of hierarchy and unequal power distribution, the extremely low score of the Dutch students suggests that they likely have a more social attitude and the desire to limit inequality in society. The much higher uncertainty avoidance score of the German group implies that they are less comfortable with unknown situations than their fellow Dutch students and more keen on living by clearly defined rules (Hofstede and Hofstede, 2005).

Besides these two striking differences in scoring, the two groups appear highly similar with very close scores regarding individualism, masculinity and long-term orientation. With a relatively high score on individualism, both the Dutch and the German students are likely more concerned with their own interests instead of those of the group and also see themselves as an individual and not merely as a group member. A moderate score on masculinity for both groups suggests that the traditional gender roles are only of minor importance to the students, even though they might not have been fully abolished. With regards to long-term orientation, the two groups receive a moderate score as well.

They neither have an extreme focus on the short-term nor on the long-term perspective, but lean a bit more towards the short-term side. They are therefore more likely to have respect for tradition and care about personal stability as well as social status and obligations (Hofstede and Hofstede 2005)

Major differences can be found when comparing the masculinity and uncertainty avoidance scores of male and female students in Table 3. The three other dimensions are relatively homogeneous with regards to gender. Nevertheless, the observed disparities underline the importance of a proper gender balance when using the VSM survey. In order not to end up with distorted results, the sample group should ideally consist of half males and half females.

Comparing the sample results to the original Hofstede scores, several interesting observation can be made, as can be seen in Table 2. While the individualism and long-term orientation scores are overall close to the original results, the power distance score of the Dutch group differs considerably from the score published by Hofstede, which is reflected by a difference in scoring of 51 points. This is particularly noticeable because the German score varies only five points from the result of the original research.

The scores of the masculinity dimension also show major differences in comparison with Hofstede's original numbers. The Dutch score 21 points higher and the Germans score 31 points less than in the original research, so both groups end up on one level. It has to be noted that this dimension is clearly influenced by gender, but even when breaking down the results by this factor, the Dutch students are still clearly above and the German students below the original scores. Consequently, the Dutch in the sample group are more masculine and the Germans are more feminine than Hofstede indicates in his table of masculinity scores.

In the case of uncertainty avoidance, the result for the Dutch score is 18 points lower than in the original Hofstede research, while the German score remains exactly the same.

Overall it can thus be stated that, while the replication partly confirms the original Hofstede scores, the overall picture shows considerable differences. This conclusion underlines the importance of conducting the VSM survey in this particular case. Had the original Hofstede scores simply been taken over, the respondents national culture would not have been properly represented and potential conclusions might have been based on incorrect assumptions.

5.1.2 CSRO Scores

The CSRO questionnaire reveals considerable differences between the Dutch and the German sample. A t-test supports this theory and shows that the differences between the two groups are significant with regards to all four responsibilities. Overall, the Dutch and the German students therefore seem to have a significantly different CSR orientation.

Before drawing conclusions on the results of the CSRO survey, however, it has to be stated that the questionnaire was not designed to provide results for a comparison with previous research that focused on weighted scores and a ranking of responsibilities. The questionnaire that was used rather contained statements referring to the four responsibilities in different contexts. The results thus do not allow for a ranking of economic, legal, ethical and philanthropic aspects. Instead, they are supposed to hint at potential differences concerning the preferences of the Dutch and German students concerning the four responsibilities.

On the basis of the obtained scores, it can be stated that the Dutch group puts significantly more importance on economic aspects than the German group. In comparison to their German counterparts, the Dutch respondents thus appear to be more in favor of allowing businesses to solely focus on the goal of making profit instead of obligating them to get involved in non-economic activities. However, this gap in scoring is the smallest of all four responsibilities.

With regards to legal responsibilities, the Germans show a significantly higher preference for the concept than the Dutch. This suggests that they are more appreciative of legal regulation being placed on companies to control their practices and actions than their fellow Dutch students.

When it comes to ethical responsibilities, it is again the Germans that value the category the most. It is apparent that they care significantly more about the way businesses handle ethical aspects than their Dutch counterparts.

The biggest gap between scores is revealed by the category of philanthropic responsibilities, which is highly valued by the German respondents and considered to be significantly less important by the Dutch survey participants. This, again, illustrates that the Germans put much more of an emphasis on aspects like charitable contributions.

A general observation that can be made is that the differences between the scores of male and female respondents are marginal in the case of the Dutch, but substantial for the German group.

Again, part of the difference between the Dutch and the German group might be explained by the imbalance of males and females in the sample groups. However, the scores of the German males are considerably lower than those of both the Dutch males and females across the board. Due to that, a perfect male-female gender balance might have led to smaller gaps in the scores, but would have likely resulted in the same overall conclusion.

The results of the second part of the survey leave the general impression that the German students that participated in the research are significantly more in favor of CSR than their fellow students of Dutch nationality. This pattern is consistent throughout all four responsibilities. Initially, the two student groups were chosen due to their close proximity thanks to their enrollment in the same business program, their similar educational background and their comparable social status. It was expected that this similarity allowed for a focus on the main factor setting the two groups apart, namely national culture. In the light of this assumption, it might be assumed that the significantly different CSRO scores of the Dutch and the German student group might, at least partly, be explained by the differentiating factor of national culture. To look into this assumption, the further analysis concentrates on the relation between the cultural dimension and CSRO scores of the respondents, the results of which are discussed below.

5.1.3 Relating Cultural Dimensions to CSRO Scores

On the basis of the correlation analysis, significant correlations between CSRO and the four cultural dimensions power distance, individualism, masculinity and uncertainty avoidance can be identified, as visualized in Table 8.

It appears that the higher the power distance, individualism and uncertainty avoidance scores of the respondent, the less emphasis they put on economic responsibilities. Higher masculinity, on the other hand, seems to lead to a preference for economic responsibilities and a lower evaluation of non-economic responsibilities in this sample. The table also indicates a positive correlation between long-term orientation and non-economic responsibilities, but in this case the significance is weaker.

To put these findings into perspective, they can be related to Hofstede's description of cultural dimensions as well as to previous research results. Within this comparison, various aspects can be noted.

A high score on power distance, according to Hofstede, goes hand in hand with a less social attitude and more of an acceptance of inequality in society (Hofstede and Hofstede, 2005). Ringov and Zollo (2007) found the same tendency in their research, discovering a negative influence of the power distance dimension on CSR. This theory, however, is absolutely not reflected by the results of this particular survey, as the Dutch group with its extremely low power distance score consistently awards lower scores to non-economic responsibilities than the German group with its considerably higher power distance scores. The results of this research consequently contradict Ringov and Zollo's findings.

Taking Hofstede's description of individualist societies into account, the individualist societies' concern for human rights might explain why respondents with a high degree of individualism would care about non-economic aspects, as reflected by the results of the research for this thesis (Hofstede and Hofstede, 2005). Those results confirm previous findings by Burton et al. (2000), who identified a positive influence of high individualism scores on CSRO.

According to Hofstede and Hofstede (2005), societies with high masculinity scores are characterized by the traditional gender roles, while people in less masculine societies generally embody feminine traits like e.g. responsibility, care and gentleness. As a consequence, one might assume that more masculine respondents have less care for non-economic aspects than those respondents that lean towards the lower range of the masculinity scale. This assumption is confirmed by the results of this research and is also supported by Ringov and Zollo's (2007) findings of a negative influence of masculinity on CSR. Burton et al. (2000) see things differently and claim that, on the contrary, the results of their research indicate that there is a positive relationship between masculinity and non-economic responsibilities.

People with a high score on uncertainty avoidance are described as law-obedient by Hofstede, which might explain the high correlation of the cultural dimension with the category of legal dimensions in the results of this survey (Hofstede and Hofstede, 2005). The correlation analysis carried out on the basis of the results of this research reflects a generally positive influence of high uncertainty scores on non-economic aspects. However, this result is not confirmed by Burton et al. (2000), who concluded just the opposite in their study.

5.1.4 Answering the Research Question

The research of this thesis has led to debatable results. While previous findings on masculinity and individualism are confirmed, existing study results are contradicted with regards to uncertainty avoidance and power distance. The findings on the latter dimension additionally contradict Hofstede's profile of power distance. Overall, the conflicting results are not surprising, since previous studies show similar disparities. Specifically, Ringov and Zollo (2007) and Burton et al. (2000) ended up with entirely contrary conclusions on the influence of the cultural dimension of masculinity.

One can only speculate about the reason for those highly different results. It might be the case that research that only compares two different nationalities, as in the case of this thesis as well as Burton et al.'s (2000) study, is sensitive to the influence of other factors that play a role in an individual's CSR orientation and might thus overshadow the influence of cultural dimensions in some cases. Research as carried out by Ringov and Zollo (2007) that compares a variety of different countries, on the other hand, might be more suitable for drawing valid conclusions in this respect.

As an example, the sensitivity of a two-country study could explain the results concerning the power distance dimension in this research, which makes little sense when keeping Hofstede's description of high power distance countries and previous research results in mind. While the scores of the student sample suggest that an individual with a high power distance will place a significantly higher importance on non-economic aspects than students with low power distance scores, one would assume just the opposite. A possible explanation for this result might e.g. be the historic situations in the Netherlands and Germany. For the German population, the social welfare state has had a tradition of over a century and it is self-evident that e.g. the unemployed are financially supported on a long-term basis (James, 1998). Additionally, ecological topics play an important role in society. There are e.g. requirements for recycling in private households and extensive government projects that financially reward people that invest in solar and wind energy. Due to the importance of these topics in society and their constant presence in the media, German students, despite their comparably high power distance score, might be more sensitive to such subjects than their fellow Dutch students. After all, Germans have little choice but to deal with certain issues that are forced upon them, e.g. the obligation to separate their trash, and therefore appear to grow up with a different perception in such areas.

The question in how far national culture influences CSRO consequently has to be looked at from different perspectives. By only taking the statistical analysis into account, one would jump to the conclusion that national culture, as defined by cultural dimensions, has a considerable impact on CSR orientation. The different significance levels of the cultural dimensions allow for a specification in this case, so one could add that it appears that power distance and uncertainty avoidance are the most significant factors in this field, followed by individualism and masculinity, while long term-orientation seems to only have a limited influence.

Despite those clear results, one has to put the findings into perspective before drawing final conclusions. Looking at the cultural dimension profiles Hofstede has developed and comparing the results to previous research, one is confronted with contradictions. Previous research has led to conflicting results and this thesis only partly confirms the conclusions of other studies. The main issue with regards to this research is the supposed positive impact of a high power distance score on CSRO that neither makes sense when looking at previous research nor when taking the typical traits of high power distance countries into account.

While national culture does seem to have an impact on CSRO, as suggested by the results of the statistical analysis, it is clear that the whole context has to be taken into account. This leads to the conclusion that the development of an individual's CSR orientation can likely not fully be explained by their national culture and that there must be other factors that play a considerable role in the process. Since CSR is a trend in the media, in politics and generally in society, people are confronted with the topic in numerous ways and might therefore be influenced by external factors as well instead of developing an attitude towards the topic based solely on their own cultural values. Ringov and Zollo's (2007) impression of a "moderate, yet important, role of cultural specificity" appears to be valid.

5.2 Reflections

The research that has been carried out in the framework of this thesis clearly offers only a limited perspective at both the phenomenon of national culture as well as CSR orientation. Questionnaires were distributed to a group of students of two different nationalities enrolled in a specific program in one city, so the sample selection was not random. The research therefore does not represent a cross-sectional view of society, but puts the focus on a particular sub-group and can thus not be generalized. It is likely that research focusing on samples with e.g. different educational backgrounds or age groups would lead to very different results.

Despite the limited scope of the research, the results of both survey parts offer interesting insights and overall, it can be stated that the goals, which were set when the process of creating this thesis started, have been met. With the help of the VSM, the cultural dimension scores for the Dutch as well as the German sample were determined and a comparison of the results showed that there are great similarities, but also clear differences between the two groups. A side-by-side comparison of the student sample allowed for an investigation of the conformity with Hofstede's original results. The differences that this comparison revealed confirmed the justification to conduct the VSM survey for the sample instead of sticking to secondary research and simply using the original Hofstede scores for this thesis.

An aspect that turned out to be unfortunate for the data analysis was the male/female-ratio of the respondents, which was slightly imbalanced. A perfect gender balance in both groups would have been a better option, but since the questionnaires were distributed in class, this aspect was left to chance. While additional students were approached in between classes according to their gender to reach a better balance, this was only done until the total desired number of respondents was reached. Looking back, increasing the total respondent number would have been a possible option in an attempt to balance out the gender ratio.

The results of the second part of the questionnaire hinted at clear differences between the two nationalities regarding their CSR orientation. In order to compare these results to previous research, the Aupperle instrument would have been the ideal choice. However, this instrument was much too extensive for this thesis and the ipsative scale that requires the respondent to allocate weighted scores would have extended the time required to fill in the questionnaire to an unacceptable level. It had to be kept in mind that the questionnaires would be distributed in class and therefore exceeding a timespan of around 15 minutes would have been inappropriate. Due to these circumstances, an individual survey was developed.

While the CSRO scores themselves could not be compared to previous research, they could be combined with the cultural dimensions in order to identify potential relations. The correlation matrix led to mixed results that partly confirmed the results of previous research, but entirely contradicted it in other aspects. At the same time previous studies also contradicted each other. This hints at a clear need for further research and suggests that a study comparing a variety of countries might be better suited for investigating the influence of cultural dimensions on CSRO.

5.3 Academic Relevance

The research of this thesis essentially consists of three steps that each possess academic relevance. First of all, the Hofstede VSM 94 was replicated in a Dutch-German context. This way, the model was put in a modern context in order to provide a basis for comparison with original findings that are, after all, four decades old and were gathered among professionals, not students. The results clearly show similarities between this research and the original Hofstede findings, but also reveal considerable differences that suggest the necessity of replicating the research in the specific context when making an attempt to base conclusions on the respective cultural dimensions.

The second step put the focus on the CSR orientation of the Dutch and the German group. Since CSR has become a "hot topic" in society and academics, finding out what shapes people's attitude with regards to the subject has been a challenge for researchers for some time and has led to the popular opinion that national culture plays the most important role in this respect (Ringov & Zollo, 2007). In this step, the assumption was put to test by comparing two highly similar groups of business students that are separated by national culture.

Finally, the cultural dimension and CSRO scores of the sample were combined in the framework of a correlation analysis. The results of this analysis further contribute to the discussion on the relationship between national culture and CSRO. Since previous research in this field is limited and has led to conflicting results, additional attempts at relating the phenomena fall into a relatively new field of research that is not saturated at all at this point and leaves much room for further studies.

Overall, it can be stated that the research that was conducted refers to a very recent topic that is gaining more and more popularity and attention in the academic field. The assumptions the research was based on stem from earlier studies and therefore the results that have been obtained contribute to the ongoing discussion on the impact of national culture on CSR orientation.

5.4 Recommendations & Suggestions

There are a variety of options to follow up on this research, starting with a more extensive replication of the Hofstede VSM in a Dutch-German setting. It would be interesting to see if the results regarding the cultural dimensions were confirmed when surveying different social or professional groups in the Netherlands and Germany.

Should that be the case, another option for research would be to look into the question why it is that the Dutch and German group are so homogeneous when it comes to individualism, masculinity and long-term orientation, while they show such considerable differences concerning power distance and uncertainty avoidance. The differences in scoring in comparison to the original Hofstede results are also highly interesting.

Another field of interest could be the influence of gender and the question why this aspect appears to have an influence on some cultural dimension scores, while it seems to be irrelevant for others. For VSM replications in this context, the sample should ideally be half male half female to avoid skewed results.

Opportunities for further research in the Dutch-German context clearly also exist in the context of CSR orientation. One could look into the tendency of the German sample to place more importance on non-economic responsibilities that the results of this research suggest and see whether this assumption can be validated in different contexts. Particularly interesting in this case might be the category of philanthropic responsibilities, which shows the biggest difference in scoring between the Dutch and the German group. If feasible in the respective context, the Aupperle instrument could be replicated in order to compare the Netherlands and Germany and provide a basis of weighted CSRO scores for further analysis that might lead to a better insight into the preferences of the two groups. These results would also provide a better basis for a direct comparison with previous research.

The conflicting results about the influence of national culture on CSRO that have been presented in previous studies definitely leave room for research focusing on this relationship. The findings of this research are a good example of that, confirming the results of various dimensions, but also entirely contradicting others. Besides that, there is a lack of conclusions on the influence of the cultural dimension long-term orientation, which could be another topic of interest. In order to get to universally accepted results about the influence of cultural dimensions on CSRO, larger scale research should be carried out in a variety of countries, including different social and professional groups to cover a wider range of the population and increase generalizability. This way, other factors that have an effect on CSRO would not have as big of an impact as in the case of a study that only compares two nations.

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Appendix

Questionnaire

What is your gender?   ○ male ○ female

- Please think of an ideal job, disregarding your present job, if you have one. In choosing an ideal job, how important would it be to you to ...

1 = of utmost importance
2 = very important
3 = of moderate importance
4 = of little importance
5 = of very little or no importance

	1	2	3	4	5
have sufficient time for your personal or family life					
have good physical working conditions (good ventilation and lighting, adequate work space, etc.)					
have a good working relationship with your direct superior					
have security of employment					
work with people who cooperate well with one another					
be consulted by your direct superior in his/her decisions					
have an opportunity for advancement to higher level jobs					
have an element of variety and adventure in the job					

- In your private life, how important is each of the following to you?

	1	2	3	4	5
Personal steadiness and stability					
Thrift					
Persistence (perseverance)					
Respect for tradition					

- How often do you feel nervous or tense at school?

    1. never
    2. seldom
    3. sometimes
    4. usually
    5. always

- How frequently, in your experience, are subordinates afraid to express disagreement with their superiors?

    1. very seldom
    2. seldom
    3. sometimes
    4. frequently
    5. very frequently

- To what extent to you agree or disagree with the following statements?

    1 = strongly agree
    2 = agree
    3 = undecided
    4 = disagree
    5 = strongly disagree

	1	2	3	4	5
Most people can be trusted					
One can be a good manager without having precise answers to most questions that subordinates may raise about their work					
An organization structure in which certain subordinates have two bosses should be avoided at all costs					
Competition between employees usually does more harm than good					
A company's or organization's rules should not be broken - not even when the employee thinks it is in the company's best interest					
When people have failed in life it is often their own fault					

Part 2

- Please rate the following statements.

  1 = strongly agree
  2 = agree
  3 = undecided
  4 = disagree
  5 = strongly disagree

Companies…	1	2	3	4	5
should only be responsible for maximizing profit					
are to obey laws and legal rules at all times					
have a moral obligation to always act ethically					
should regularly support charitable causes					

Companies…	1	2	3	4	5
should not be asked to get involved in activities that go beyond profit maximization because that puts a burden on them					
sometimes have no choice but to participate in illegal practices like bribing because they are common in other parts of the world					
should not be asked to voluntarily maintain high ethical standards in countries where such standards are generally low					
should have to regularly support charitable causes on a mandatory basis					

Companies…	1	2	3	4	5
should receive increasing pressure from consumers to get active in areas that go beyond profit maximization					
understandably bend the law if they have no consequences to fear					
should voluntarily provide proof that they maintain high ethical standards on a regular basis					
should actively be involved in charitable initiatives in addition to supporting them financially					

Companies…	1	2	3	4	5
should allocate resources to sustainable development					
should lobby for the creation of sustainability rules					
cannot be asked to refrain from harming the environment in countries where it is ethically acceptable to do so					
should support initiatives that focus on environmental issues					

Companies…	1	2	3	4	5
are most beneficial to society if the are allowed to exclusively focus on profit maximization					
can be beneficial to society even if they break the laws and legal rules placed upon them					
increase their benefit to society if they voluntarily maintain high ethical standards					
do not increase their benefit to society if they give back by supporting charitable causes					

Irrespective of personal budget: When buying a product or service, …	1	2	3	4	5
I base my decision on price when choosing between two similar offers					
I am willing to pay more if the company always obeys laws and legal rules					
I am willing to pay more if the company voluntarily maintains high ethical standards					
I am willing to pay more if a part or proceeds of the profits to go charity					

When buying a product or service, …	1	2	3	4	5
I take the company's activities in fields that go beyond profit maximization into account					
I am less likely to buy a product if the company is known to consciously break laws and legal rules					
I am more likely to buy a product if the company voluntarily maintains high ethical standards					
I am more likely to buy a product if the company regularly supports charitable causes					

My personal opinion about a company…	1	2	3	4	5
is not influenced by the company's activities that go beyond profit maximization					
is harmed if I learn that a company consciously breaks laws and legal rules					
is improved if I learn that a company voluntarily maintains high ethical standards					
is improved if I learn that a company regularly supports charitable causes					

Thank you for your participation.