

# The Impact of Power Distance and Collectivism on Managers' Perceptions of Corporate Social Responsibility within the Framework of Corporate Sustainability

*Kurumsal Sürdürülebilirlik Çerçevesinde Güç Mesafesi ve Kolektivizmin Yöneticilerin Kurumsal Sosyal Sorumluluk Algılarına Etkisi*

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## Abstract

In this study, it is investigated whether corporate social responsibility perceptions are affected by cultural factors in terms of companies and managers who interact with the society they live in. Understanding the effects of cultural differences in terms of sustainability, which expresses a change that concerns the whole world, is of great importance in the field of corporate social responsibility, as in all other issues. From this point of view, it is aimed to examine the effects of power distance and collectivism, which are cultural characteristics of managers, on their perceptions of corporate social responsibility. In this context, the findings obtained from the analysis of the data collected with the help of questionnaires from 284 managers working in production and service enterprises in the provinces of Kocaeli, Sakarya, Düzce, Bolu and Yalova, located in the Eastern Marmara region, with PLS-SEM are included. According to the findings, there is a decrease in the perception of responsibility towards the society in the context of corporate social responsibility of the managers with a high perception of power distance, while a significant increase in the perception of corporate social responsibility is observed in the managers with a high perception of collectivism.

**Keywords:** Corporate Sustainability, Corporate Social Responsibility, Power Distance, Collectivism

## Özet

Bu çalışmada içinde yaşadıkları toplumla etkileşim halinde olan şirket ve yöneticiler açısından kurumsal sosyal sorumluluk algılarının kültürel faktörlerden etkilenip etkilenmediği araştırılmaktadır. Topyekûn ve tüm dünyayı ilgilendiren bir değişimi ifade eden sürdürülebilirlik açısından kültürel farklılıkların etkilerinin anlaşılması tüm diğer konularda olduğu gibi kurumsal sosyal sorumluluk alanında da büyük önem taşımaktadır. Bu noktadan hareketle çalışmada yöneticilerin kültürel özelliklerinden olan güç mesafesi ve kolektivizmin kurumsal sosyal sorumluluk algıları üzerindeki etkilerinin incelenmesi amaçlanmıştır. Bu kapsamda çalışmada Doğu Marmara bölgesinde yer alan Kocaeli, Sakarya, Düzce, Bolu ve Yalova illerindeki üretim ve hizmet işletmelerinde görev alan 284 yöneticiden anket yardımı ile toplanan verilerin PLS-SEM ile incelenmesinden elde edilen bulgulara yer verilmektedir. Bulgulara göre güç mesafesi algısı yüksek olan yöneticilerin kurumsal sosyal sorumluluk bağlamında topluma karşı sorumluluk algılarında azalma gözlenirken, kolektivizm algısı yüksek yöneticilerde kurumsal sosyal sorumluluk algısında anlamlı bir artış gözlenmektedir.

**Anahtar Kelimeler:** Kurumsal Sürdürülebilirlik, Kurumsal Sosyal Sorumluluk, Güç Mesafesi, Kolektivizm

## Acknowledgments

This study contains an expanded version of the paper presented by the authors at the 4th International Scientific Conference of Economics and Management Researchers held in Baku/Azerbaijan between 23-26/06/2022.

**For Citation:** Yücel, D. & Halis, M. (2022). The Impact of Power Distance and Collectivism on Managers' Perceptions of Corporate Social Responsibility within the Framework of Corporate Sustainability. *Journal of Academic Value Studies*, 8(4), 374-383. <http://dx.doi.org/10.29228/javs.66676>

Received: 29.11.2022 Accepted: 29.12.2022

This article was checked by [intihal.net](http://intihal.net)





## 1. Introduction

Never before in the history of Earth has the viability of life on our planet been so threatened by humanity, and never at the same time have so many people lived in so much wealth and prosperity, and so many people had lived in poverty. However, especially after the experiences of the last century, the sustainability of the world has become the first subject of discussion. Supervisors, public authorities, regulatory bodies and academics are now discussing sustainability and social responsibility at the highest level.

The critical situation we find ourselves in is due to multiple reasons, but an important contributing factor is the rise of corporations. Corporations are the basic cells of modern economic life, and their extraordinary success in transforming the world's resources into wealth has shaped the physical and social world in which we live. The strong dynamism of modern organizations has transformed nature and society (Ben et al., 2014). However, in this transformation, while the wealth and welfare of some segments of society increased rapidly, those of others decreased and there was a rapid depletion of natural resources, it was not possible to eliminate and replace the wastes and depleted resources by our world. For this reason, it has become an important topic of discussion to realize the prosperity and wealth we live in today without reducing or destroying the wealth and prosperity of future generations.

The World Commission on Environment and Development defines sustainability as the ability to "meet the needs of today without compromising the ability to meet the needs of future generations." In this context, the commission stated that the top-level managers of the companies made significant contributions to the development of corporate sustainability, which simultaneously includes economic, social and environmental benefits. Proponents of this view argue that environmental protection goals and work imperatives should not be mutually exclusive (Lampikoski et al., 2014).

That's why the top executives of some of the world's largest and most profitable companies are actively transforming their businesses to respond to sustainability challenges. There is no doubt in their minds that we are facing serious problems such as climate change, resource scarcity, vulnerable ecosystems, and poverty. This depletion of nature's services to humanity requires a shift in the way companies think about and deal with sustainability (Benn et al., 2014).

The fact that the world has become a global village has brought about the results that concern the whole world in terms of the decisions taken by the company managers. For this reason, it is possible for companies and managers who interact with the society they live in to be affected by cultural changes in corporate social responsibility practices. Hence, understanding the effects of cultural differences in a change that concerns the whole world is of great importance in terms of sustainability as well as in all other issues. From this point of view, it is aimed to examine the effects of power distance and collectivism, which are the cultural characteristics of managers, on corporate social responsibility perceptions.

## 2. Conceptual Framework

Companies are facing increasing pressure from the law, stakeholders and customers to be greener. Corporate sustainability is the concept of sustainable development applied to companies. While sustainable development provides an overview of sustainability, corporate sustainability has a more appropriate and applicable meaning for sustainability in business, management and operations. Corporate sustainability focuses equally on environmental, social and economic performance, often operationalized through its three sub-dimensions. The social, economic and environmental dimensions of corporate sustainability are at the core of sustainability thinking (Nunhes et al., 2020). Studies have shown that corporate sustainability can provide numerous advantages beyond complying with moral motivations (Lampikoski et al., 2014).

1. Sustainable companies benefit from improvements in recruiting, retaining and employee productivity of more talented employees.
2. Eco-efficiency strategies that focus on environmental sustainability areas such as pollution reduction, energy consumption and water conservation benefit by reducing production costs.
3. Protecting company reputation from expanding ethical and environmental scandals is critical. Unsustainable corporate practices can result in public protests, consumer boycotts, negative stock market reactions. On the contrary, building green brands can lead to increased profitability.

Corporate sustainability has the aim of achieving economic success through an intelligent design of environmental and social activities. For this, a business in corporate sustainability is characterized by three requirements that must be met (Schaltegger et al., 2011).

- First, the company must undertake voluntary activities in order to contribute to the solution of social or environmental problems.
- Second, these activities must provide a positive impact or economic contribution to organizational success that can be measured credibly.
- Third, there must be a clear and convincing argument that a particular management activity has or will lead to both the intended social or environmental effects and the economic contribution.

In this context, due to its environmental and social dimensions, it is important for sustainability for companies to act responsibly towards the environment and society in achieving the activities they perform and the performance they target. For this reason, the concepts of corporate sustainability and corporate social responsibility have been both intertwined and often confused concepts.

The concept of corporate social responsibility (CSR) includes the management of a business in a way that is economically profitable, lawful, ethically, and socially supportive, according to a widely accepted definition made by Carroll (1983). In this respect, being socially responsible means that profitability and compliance with the law are the most important conditions when discussing the company's ethics and the extent to which it supports the society it is in with its contributions of money, time and talent. In the Green Paper prepared by the European Commission in 2001, CSR is defined as a concept in which companies voluntarily integrate social and environmental concerns into their business activities and interactions with stakeholders for sustainable business success. At the core of our current CSR approach is the stakeholder approach, which recognizes that the enterprise is responsible not only to shareholders and partners, but to all interest groups. The concept of stakeholder is the groups that affect the vitality of the enterprise such as employees, suppliers, customers, society, state, and environment as well as shareholders and partners (Yücel et al., 2010; Yücel and Solak, 2012).

Carroll (1983) points to four types of areas of responsibility.

- Economic Responsibility: To be profitable, to use resources effectively and to make strategic decisions regarding business functions.
- Legal Responsibility: To act in accordance with the laws and regulations determined by legal institutions.
- Ethical Responsibility: To act in accordance with social norms and expectations beyond the laws.
- Voluntary Responsibility: It includes voluntary participation in activities that increase the welfare level and living standard of the society.

CSR's focus is on society and social issues, which are framed as obligations to stakeholders. In contrast, the focus of corporate sustainability focuses on environmental management in relation to sustainable development. Against a responsibility dialogue that focuses on the firm as a social actor, the sustainability debate evaluates the firm in relation to other social and natural systems. In this respect, sustainability is a term that focuses on the conservation of ecology that allows the development of the human species, forming a basis for sustainable development, a broader public global policy agenda. In contrast, corporate sustainability is a term with both strong public-oriented and weakly privately oriented forms. It involves a wide variety of ideas that originate from different groups that focus on sustainable development or environmental concerns, but both are business oriented. CSR, on the other hand, has evolved into a form of international private business regulation that focuses on the environmental and social impacts of the business world. It includes a range of individual and collective rights in addition to guidance on ethical and environmental issues. It has been a business-driven bottom-up push that has led global policymakers to respond. Although CSR and corporate sustainability refer to the concept of business ethics, they do so in quite different ways (Sheehy and Farneti, 2021).

Therefore, in terms of both corporate sustainability and CSR, businesses are part of the social system they operate through the environmental, social, and economic activities in which they operate. When the human factor it contains in this interaction is taken into consideration, it causes many factors, especially education, culture, beliefs, and values, to affect the enterprises. Especially when considered in terms of corporate social responsibility, the behaviour of the organization is related to the behaviour of the managers representing the organization. In this respect, the behaviour of the individual is affected by the social environment and culture in which he / she is located.

Hofstede (2001) defines culture as the sum of the interactions of the collective programming of the human mind that is acquired in the course of life and that distinguishes the members of a society from others, and the common characteristics of a society that affect its relations with its environment (Saylık, 2019). Hofstede's first model of culture, which he put forward with the results of his survey of IBM employees around the world between 1967 and 1973, includes four dimensions put forward to analyse cultural values. These are individualism-collectivism, avoidance of

uncertainty, power distance, and masculinity-femininity. To these dimensions were added the dimensions of tendency, tolerance/self-restriction with later studies.

Power distance is used to show the extent to which individuals at different power levels in a society expect and accept the separation between them. In societies where the distance between power levels is large, subordinates cannot engage in any struggle with their superiors. In addition, they always expect a direction from superiors. Latin America, Africa, Asia and Eastern Europe are societies where this indicator is generally high. In societies where this range is low, individuals have an equal level of power within the society and it is possible to reach a higher status (education, income, position at work, etc.). America, Western Europe, Scandinavia, New Zealand and Australia are examples of these societies. Turkey is located in the region where the power distance is high (Hofstede, 2001).

Societies with high power distance expect to take orders from the authorities. Many layers between the person at the top and the people at the bottom are arranged hierarchically and therefore exhibit a sense of subordination and dependence. In countries where the power distances are large, more emphasis is placed on both the orientation of superiors and more formal norms (Vitell et al., 1993). Power distance is a concept that contributes to the development of CSR models that argue that the responsibilities of companies stem from the power they have. In this respect, managers with high power distance tend to act autocratically without consulting their subordinates and do not feel responsibility. Since great importance is placed on social interaction, protocol, and formalities in societies with high power distance, subordinates tend to show respect and reverence to those at the top (Hong, 2021). This situation is also effective in their attitude towards society. For this reason, much more important for managers than the expectations of the society are to meet the expectations of superiors (supervisor, partner, company owner). Therefore, in societies with high power distance such as Turkey, it is expected that CSR perceptions will decrease as managers' power distance tendencies increase.

H1a: The CSR level decreases as the power distance increases.

The dimension of collectivism is related to the degree of interdependence that exists between the members of a society. In individualistic societies, individuals are expected to take care of themselves and their immediate families, while in collectivist societies, people act as large and powerful groups, such as large families, who protect each other in exchange for unquestioning loyalty from the moment they are born. That's why companies operating in individual societies don't worry much about the environmental or social impacts of their businesses unless it's outside of their own interests. In contrast, companies operating in more collectivist societies care more about societal expectations in the context of CSR. Companies that engage in more collectivist (or less individualistic) contexts place greater emphasis on the impact of their business activities on society and provide greater guidance to their stakeholders, given their tendency to engage more with others (Koprowski et al., 2021). For this reason, as the collectivism level of company executives, who are in the forefront of collectivist society characteristics like Turkey, increase, their perception of CSR is expected to increase.

H2a: As collectivism increases, the level of CSR increases.

### 3. Research Method

#### 3.1. Universe and Sample of the Research

In the study, the main mass was taken as the provinces of Kocaeli, Sakarya, Düzce, Bolu and Yalova in the Eastern Marmara region. The reasons for determining these provinces are sampling accessibility and the fact that Turkey is an important region in industrial and service production (Turkish Statistical Institute, 2021).

In this context, in the study carried out by convenience sampling within the universe, the data collected with the help of a survey from 284 participants working as managers in production and service enterprises were examined with the smallest square structural equation analysis.

#### 3.2. Variables of the Research

For variable measurement, the scales in the literature and whose validity has been tested in different studies were used. Validity checks were made in the use of scales and widespread use was started.

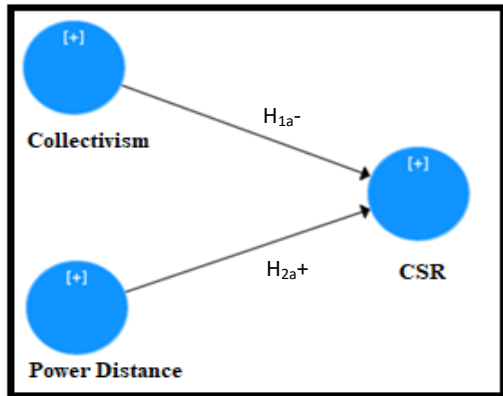
In the measurement of CSR, the scale developed by Singhapakdi et al. (1995) was used. The scale consists of 5 opposite statements that emphasize the individual's corporate social responsibility as a moral duty. The scale consists of general statements about the importance of social responsibility for the overall effectiveness of the organization. Scale was translated into Turkish by Yucel et al. (2010) and Yucel and Solak (2012) previously. High-score responses to statements with values between 1 and 5 (1=Strongly Disagree ... 5=Strongly agree) in the variable measured with the help of a five-point Likert scale indicate that the CSR level is low, while low-score responses indicate that it is high.

In measuring power distance and collectivism, Hofstede et al. (1980) scale was used. There are 6 expressions in the measurement of the variables. In the variables measured with the help of a five-point Likert scale, high-score responses to statements with values between 1 and 5 (1=Strongly Disagree ... 5=Strongly agree) indicate high levels of power distance and collectivism, while low-score responses indicate low power distance and collectivism.

### 3.3. Research Model and Analysis Method

In the study, the data were analysed with PLS-SEM as it provides higher safety and validity in small sample sizes. The research model and hypotheses tested within the scope of the research are presented in Figure 1.

Figure 1. Research model and hypotheses



### 3.4. Results of the Study

#### 3.4.1. Demographic Results

The ages of the participants in the sample considered within the scope of the study vary between the ages of 22 and 58 and 20.77% of the participants are female and 74.30% are male participants. In the examination made according to their educational status, 36.62% of the managers have high school and equivalent level, 21.48% have associate degree level, 36.97% have undergraduate level and 2.46% have graduate level education. In addition, 9 of the participants are working as managers as owners or partners of the company, while 36 of them are in the position of general manager or assistant. The remaining important part of the sample consists of managers and region/department/unit managers.

#### 3.4.2. Factor and Reliability Analysis Results

In the first confirmatory factor analysis of the data, the 5th statement in the measurement of power distance, which was observed to have a low factor load and the loading level was not statistically significant, was used with the statement "employees should not conflict with management decisions", and the 6th statement used in the measurement of collectivism "individuals can benefit from group success, may consider giving up their goals" was excluded from the analysis. The final confirmatory factor analysis results regarding the variables are presented in Table 1. Loading coefficients of 50% and below are not included in the table. When factor loadings are examined, it is observed that there is no expression loaded on more than one factor with factor loadings close to or above 70%, therefore the variables are measured validly. Table 2 shows the statistical significance values of the loading coefficients. The results show that the standardized loading values are significant at least at the 1% level. In this context, it can be said that the findings obtained in the factor analysis are above the acceptable limits.

Table 1. Results of factor and reliability analysis

	Power Distance (PD)	Collectivism (COL)	CSR	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
PD1	0.697			0.668	0.679	0.788	0.428
PD2	0.661						
PD3	0.704						
PD4	0.541						
PD6	0.656						
COL1		0.880		0.827	0.905	0.869	0.574
COL2		0.829					
COL3		0.740					
COL4		0.719					

COL5		0.586					
CSR1			0.723	0.833	0.845	0.881	0.597
CSR2			0.827				
CSR3			0.841				
CSR4			0.696				
CSR5			0.766				

As a result of the reliability analysis carried out within the scope of the study, it is observed that the Cronbach Alpha values of the variables are 66% and above, and the Composite Reliability values are 78% and above. The results show that the questionnaire and variables have acceptable internal consistency reliability and structural validity. When the average variance values of the variables are examined, it is observed that acceptable results are obtained at or above the 42.8%. In this context, it can be said that the structural validity of the variables is verified, and evaluations can be made about the model.

**Table 2.** Significance levels of loading coefficients.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
PD1 <- Power Distance	0.697	0.691	0.106	6.595	0.000
PD2 <- Power Distance	0.661	0.645	0.095	6.951	0.000
PD3 <- Power Distance	0.704	0.688	0.079	8.860	0.000
PD4 <- Power Distance	0.541	0.535	0.104	5.183	0.000
PD6 <- Power Distance	0.656	0.639	0.085	7.737	0.000
COL1 <- Collectivism	0.880	0.876	0.027	32.547	0.000
COL2 <- Collectivism	0.829	0.825	0.040	20.831	0.000
COL3 <- Collectivism	0.740	0.726	0.069	10.762	0.000
COL4 <- Collectivism	0.719	0.712	0.071	10.060	0.000
COL5 <- Collectivism	0.586	0.576	0.104	5.611	0.000
CSR1 <- CSR	0.723	0.721	0.043	16.948	0.000
CSR2 <- CSR	0.827	0.825	0.035	23.454	0.000
CSR3 <- CSR	0.841	0.838	0.028	29.638	0.000
CSR4 <- CSR	0.696	0.688	0.061	11.355	0.000
CSR5 <- CSR	0.766	0.765	0.036	21.055	0.000

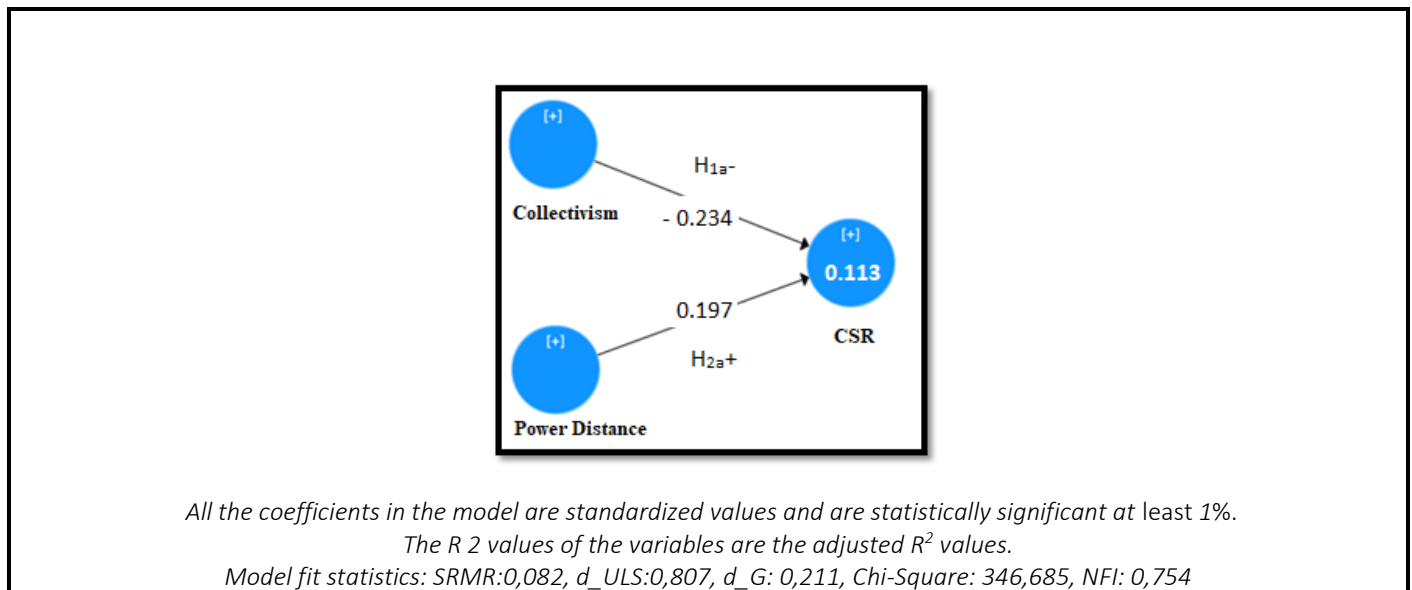
In the study, the Fornell and Larcker criteria values were also examined in the analyses performed to control the discriminant validity, and it was observed that the correlation of the variables with the other variables was smaller than the square root of the AVE value of the relevant variable, thus discriminant validity was ensured (Table 3).

**Table 3.** Fornell and Larcker values

	Power Distance	CSR	Collectivism
Power Distance	0.654		
CSR	-0.277	0.773	
Collectivism	-0.216	0.247	0.757

### 3.4.3. PLS-SEM Results of Relationships Between Variables

PLS-SEM analysis was used to examine the relationships between the variables discussed in the study. The findings obtained as a result of the analysis are seen in Figure 2.

**Figure 2.** Results of path analysis of the research model

When the results are taken into consideration, it is observed that as the perception of power distance increases for the managers, the perception of CSR decreases. In addition, it is seen that the perception of CSR increases in managers with a high perception of collectivism. The results are statistically significant at the 1% confidence level. According to the findings, a one-unit increase in the perception of power distance causes the perception of CSR to decrease at the standard effect level of 0.234. On the other hand, a one-unit increase in the perception of collectivism causes the perception of CSR to increase at the standard effect level of 0.197. The results are statistically significant at the level of 1%. Power distance and collectivism explain 11.3% of CSR variability.

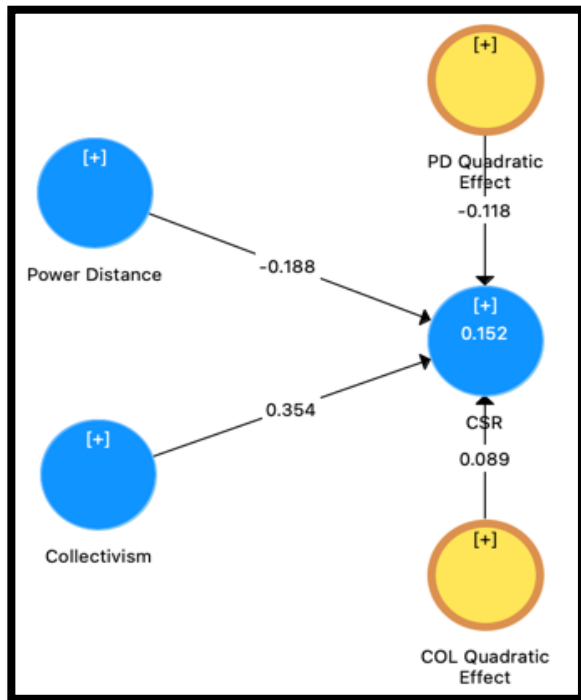
**Table 4.** Path coefficients and significance levels

	Hypotheses	Observed	Average	Std. Dev.	T Value	P Value
Power Distance -> CSR	H <sub>1a</sub> (Accept)	-0.234	-0.256	0.063	3.706	0.000
Collectivism -> CSR	H <sub>2a</sub> (Accept)	0,197	0.207	0.049	4.053	0.000

According to the sample results in the light of the results obtained in Table 4, all hypotheses were significant at the level of 1% and were accepted.

Within the scope of the study, quadratic effect analyses were also carried out to examine whether there is a difference in the effects of power distance and collectivism on CSR in terms of managers with high power distance and collectivism perception and those with low perception of power distance and collectivism. The results of the extended analysis, including the quadratic effects added to the research model, are shown in Figure 3. The findings of the model show that the perception of CSR decreased more in the managers with high power distance perception compared to the managers with low power distance perception. Similarly, in the analyses about collectivism, it is seen that the managers with a high perception of collectivism show a higher increase in CSR perceptions than those with a low perception of collectivism.



**Figure 3.** Quadratic effect analysis results

Significance analysis findings related to the coefficients obtained are given in Table 5. The results show that the standardized coefficients related to the model are significant at the level of at least 5%.

**Table 5.** Extended model path coefficients and significance levels

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Power Distance -> CSR	-0.188	-0.203	0.067	2.828	0.005
PD Quadratic Effect -> CSR	-0.118	-0.114	0.054	2.182	0.030
Collectivism -> CSR	0.354	0.357	0.076	4.646	0.000
COL Quadratic Effect -> CSR	0.089	0.088	0.036	2.490	0.013

#### 4. Conclusion

The findings reveal that in society and social environments with high power distance, managers prioritize the expectations of their superiors such as supervisor, partner or owner. For the manager in this situation, social responsibilities are not so important as long as the business is profitable and the shareholders are happy. In societies with high power distance, subordinates tend to show respect and deference to their superiors. For this reason, it is not expected that managers with high power distance perception do not establish a first-degree relationship such as social interest and prioritize the expectations of a partially uncertain source. On the other hand, it is expected to prioritize the interests of the sources with which it interacts directly, such as the supervisor or superior. This trend was observed experimentally in the study.

The findings differ from the study of Halkos and Skouloudis (2017) in which they stated that power distance does not have a significant effect on the development of CSR, and the findings of Koprowski et al. (2021) regarding the existence of a positive relationship. The results support the findings of the research by Peng et al. (2012), who stated that power distance has a negative effect on CSR.

In the study, it was also observed that the perception of CSR decreased more in managers with high power distance perception than those with low perception of power distance. This situation reveals that power distance is an important

variable that negatively affects the perception of CSR in terms of the sample. In this respect, it also shows that power distance as a cultural dimension in CSR management is an important dimension that should be managed for companies.

Managers with a high sense of collectivism, which expresses the tendency to prefer group or community welfare to individual interest or welfare, will have higher perceptions of CSR because they attach importance to the welfare of the society, even if it contradicts their personal interests. Experimental evidence obtained from the study reveals that this situation is also observed in managers, including sampling. The findings also showed that the perception of CSR increased more in managers with a high perception of collectivism compared to those with a low perception of collectivism. This indicates that managers' perceptions of CSR will increase more in environments with high levels of culturally collectivism.

The findings are like the findings of Koprowski et al. (2021). The results are also similar to those of Nguyena and Truongb (2016), which examined the example of Vietnam showing proximity with Turkey in terms of power distance and collectivism supports the findings experimentally.

While the findings support the findings of Peng et al. (2014) that individuality has a negative effect on CSR performance, differ from Halkos and Skouloudis (2017) Hofstede's findings that the cultural dimension is not important for CSR.

The results of the study also show that administrators with high power distance have lower CSR perceptions than those with low power distance, and those with high collectivism perception have higher CSR perceptions than those with low perception of collectivism. This shows that the effect levels of cultural differences on the perception of CSR are not homogeneous in terms of power distance and collectivism dimensions.

In this respect, the company management's support of collectivism as an organizational climate will increase the CSR perceptions of the managers. In addition, teamwork that reduces the power distance, multifunctional work teams and managerial practices that emphasize leadership instead of bureaucratic hierarchy contribute to the increase of CSR perceptions of managers. This supports the creation of a sustainable CSR climate.

Considering the application area and sample size constraints of the study, it is considered that its application in different regions and in organizational environments containing multicultural structures such as multinational companies will make significant contributions to the development of the literature on the subject.

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