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A CROSS-CULTURAL COMPARISON OF CORPORATE
SOCIAL RESPONSIBILITY ORIENTATION:
HONG KONG VS. UNITED STATES STUDENTS

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ABSTRACT. This study examined the orientation toward corporate social responsibility (CSR) of 165 U.S. and 157 Hong Kong business students. Although respondents from both countries viewed CSR as a construct in much the same way, many differences were found in the types of responsibilities considered most important. Specifically, Hong Kong students gave economic responsibilities more weight and noneconomic responsibilities less weight than did U.S. students.

KEY WORDS: corporate social responsibility, cross-cultural, Hong Kong, students

The issue of corporate social responsibility (CSR) is more complicated now than ever. The increasing global nature of the marketplace calls for business persons to interact with others who come from different countries, with different cultures, and perhaps with different expectations regarding the corporation's place in society. This paper examines whether different cultures weight the various types of corporate responsibilities differently in a test of Hong Kong and United States business students.

THE LITERATURE ON CORPORATE SOCIAL
RESPONSIBILITY

Wood (1991) has claimed that CSR is one of the three basic areas of social issues research. The topic continues to attract researchers (Sethi, 1995). Wood also noted that Carroll's (1979) CSR framework, which posits four basic types of corporate responsibilities – economic (producing goods and services at a profit), legal (obeying the laws while trying to make a profit), ethical (behaving in accordance with societal norms not embodied in law), and discretionary (going beyond other responsibilities to act as a societal institution in philanthropic ways) – is often used to explain the construct. According to Wood, these four types of responsibilities are actually domains in which managers can operate. Because managers have discretion regarding the domain in which they choose to operate at



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any particular moment, their basic orientation toward these responsibilities – what might be called the CSR orientation (CSRO) of individuals – becomes significant.

One attempt to measure that orientation, drawing directly on Carroll's (1979) framework, has been the work of Aupperle (1982, 1984; Aupperle, Carroll and Hatfield, 1985), which has culminated in the development of three instruments designed to measure individuals' CSRO. In the original instrument, 80 statements were placed into 20 groups. Each group had one statement representing each of Carroll's four types of responsibility. In a forced-choice design, respondents were asked to allocate up to 10 points among the four statements, depending upon their relative importance to that respondent. For example, if the respondent considered economic responsibilities as overwhelmingly important, he or she might give the economic statement 10 points and the other three statements 0 points. If, however, the respondent considered all responsibilities equally important, he or she might give each of the four statements the same number of points. Aupperle (1991) argued that this type of instrument minimized the degree of response bias in the instrument and facilitated observation of the relative importance of the economic and noneconomic components of CSR. Other versions of the instrument using 15 and 10 groups of statements have been developed.

Results from studies using Aupperle's instrument have tended to confirm his original findings that economic responsibilities are seen as most important by individuals, followed by legal, ethical, and discretionary (see, for example, Aupperle and Simmons, 1989; Ibrahim and Angeldis, 1995; O'Neill, Saunders and McCarthy, 1989; Pinkston and Carroll, 1996). Economic responsibilities have typically been seen as about 30 to 35 percent of a firm's total responsibilities; noneconomic responsibilities have been rated at between 60 and 65 percent of a firm's total responsibilities. In the 15 years since Aupperle first used his instrument, some movement has been seen toward a lessening of economic and discretionary responsibilities, and an increase in legal and ethical responsibilities.

Aupperle's instrument is an example of an ipsative scale, in which the level of importance given to each type of responsibility is measured not in absolute terms, but relative to the levels of importance given to the other types of responsibilities. Several researchers have criticized ipsative scales used in examining personality traits (see, e.g., Anastasi, 1988; Johnson, Wood and Blinkhorn, 1988). However, Aupperle's instrument is measuring the weight individuals give to the various elements of CSR – in Wood's (1991) terms, how likely they are to operate in any one of the four domains of CSR. Since CSR as a construct is the total of all types of responsibil-

ities firms have to society, it makes more sense to discuss an individual's relative weighting of the types of responsibility than it does to use absolute numbers. For example, a business executive may believe that all four areas of responsibility are important in absolute terms. When he or she makes a decision regarding which domain in which to operate on a particular decision, however, the executive must weigh the relative importance of each domain. Different executives will use different relative weightings; in addition, different societies may promote different relative weightings. Given this view of CSR, the fact that the Aupperle instrument employs ipsative measures is actually a strength for this study.

CROSS-CULTURAL STUDIES

Today's business environment is increasingly multicultural. Successful organizations of any size often work with people and firms from other parts of the world, often with very different cultures. Culture has been defined in many ways, but it is principally viewed as the fundamental system of meanings shared by members of a specific society. That system of meanings is specific to a society and learned by its members over time (Hoecklin, 1995). Different cultures will emphasize different values; what is important to one culture at one time may not be important to another culture, or even to the first culture at some time in the future. These values may affect both the role institutions assume within society and what society expects of those institutions.

Hofstede (1984, 1991) pioneered the study of various national cultures in an attempt to find where cultures stood on several continua. These continua include power distance (the extent to which a hierarchy is seen to be inescapable), uncertainty avoidance (the lack of tolerance of ambiguity), individualism vs. collectivism (the degree to which a culture values concern for self versus concern for the group to which one belongs), and masculinity vs. femininity (the extent to which a culture values work goals and assertiveness versus personal goals and nurturance). He found vast differences among many cultures in his study of IBM employees around the world. These differences have been seen to translate to differences in the organizational environment (Hofstede, 1984). Hofstede's dimensions have been used in many studies since their publication, and they continue to be important in cross-cultural research (e.g., Barkema and Vermeulen, 1997; Schuler and Rogovsky, 1998).

CROSS-CULTURAL STUDIES OF CSR

Very few studies have attempted to compare CSRO across cultures. Various explanations could be offered for this fact. Most cross-cultural studies in the business and society field have concentrated on ethicality. Perhaps that area of study is easier than CSR to define precisely. However, if values are different across cultures, these differences in values certainly should be reflected in attitudes toward CSR and may harm the usefulness of survey instruments.

Orpan (1987) asked 164 U.S. and 151 South African managers several different types of questions in an attempt to assess their CSRO. Those questions included general statements, arguments for and against CSR, and respondents' perceptions of the desirability of corporate involvement in various social activities. The respondents were asked to agree or disagree with the statements. Orpan found that U.S. managers were more favorably disposed toward CSR than their South African counterparts, more likely to agree with arguments favoring CSR and less likely to agree with arguments against CSR, and more likely to feel pressure to engage in socially desirable actions.

Pinkston and Carroll (1994) studied differences in CSRO among 131 natives of different countries working as managers in the U.S. chemical industry. They found that natives of England, France, Germany, Japan, Sweden, Switzerland, and the United States did not report significant differences in CSR orientation across countries. Non-significant results may have been due to the relatively small numbers of respondents per country. This study is significant to the present study because it used Aupperle's CSR instrument, the same one used in the present study.

HYPOTHESES

The purpose of this study was to examine differences in CSRO between people from different cultures. If, in a given study, U.S. residents' responses are consistent with previous research, but those received from residents of other countries are different (as they could be in a number of ways), we can attempt to explain those differences. For example, if a factor analysis of two populations reveals the same underlying structure, but the mean scores on the scales are different, we can infer that managers in the cultures in question view the structure of CSR in much the same way but have different ideas about the relative importance of the various types of responsibility. Conversely, if the responses are similar across cultures, we will have gained insight into the universality of Carroll's conception of

CSR as a construct. The hypothesis for this study was derived from that research purpose.

Some writers have emphasized that culture is relative (Hoecklin, 1995). CSRO, being derived from the cultural environment, which is in turn derived from the culture itself (Pinkston and Carroll, 1994), would also seem to change from culture to culture. This is especially true given that different cultures have different requirements of business; some need economic responsibilities to be all-important to generate much-needed income, while others have a higher standard of living and can afford to be more concerned with noneconomic responsibilities (Orpan, 1987). On the other hand, some writers have argued that, although differences across cultures do exist, they should not affect the fundamental morality and values of the cultures, which should be universal (Donaldson, 1989).

Thus, two extreme points of view regarding cross-cultural differences exist. One, what might be called the absolutist position, states that values (and, by extension, CSRO) will be similar across cultures. Going by this interpretation, one would expect to find, for example, the Carroll (1979) CSR framework to be similar in weighting across cultures, as it has been in the U.S. across various levels of management (Pinkston and Carroll, 1996). The other extreme may be called the relativist position, which would indicate that values (and CSRO) are specific to each culture. Under this interpretation, one would expect that the weights found in U.S. studies of CSRO would differ from weights found in studies of people from other cultures.

The authors of this study have decided to frame the hypothesis according to the relativist position, despite the results of Pinkston and Carroll (1996) that managers from different cultures weighted the responsibilities in basically the same way. We have done this because observers of Hong Kong residents have indicated that materialism and pragmatism are prevalent there (e.g., Redding, 1990). One would anticipate that economic responsibilities would be weighted more highly in Hong Kong than in places where these qualities are not as prevalent. Also, a study comparing Chinese and U.S. employees found the Chinese employees gave higher priority to economic goals of their organizations and lower priority to humanistic goals than did U.S. employees (Chen, 1995). Although that study examined employees from the People's Republic of China, not Hong Kong (which was not part of the PRC during the period of the study), the Hong Kong residents used in the present study are ethnic Chinese, and so it may be expected that they will follow the same pattern of responses. These results would also indicate that Hong

Kong residents would weight economic responsibilities more highly than would U.S. residents.

Thus, the following hypothesis is proposed:

Hong Kong respondents will weight economic responsibilities more highly and legal, ethical, and discretionary responsibilities less highly than will U.S. respondents.

METHOD

This study was conducted using two samples of undergraduate business students. One sample was from a large Midwestern university, where students completed the survey as part of various classes. A total of 165 students submitted usable responses. The other sample was from a large university in Hong Kong, where 157 usable responses were received from students. The U.S. sample contained 91 males and 74 females, while the Hong Kong sample contained 48 males and 109 females. In both samples the sample consisted of college juniors and seniors in their early 20s.

The first part of the instrument included the revised Aupperle survey. The version of the survey used in this study included 12 groups of four statements, for a total of 48 statements. Three groups were dropped from the instrument because of possible problems in understanding concepts across cultures. This instrument was chosen for several reasons. First, it has proven its reliability for a U.S. population in several studies, as noted above. Second, it is based on a respected CSR framework. Third, it is an explicit attempt to measure CSRO among individuals instead of corporate performance or orientation. Fourth, the forced-choice format can help minimize response bias, an important element in measuring what might be considered sensitive attitudes with self-report data. Fifth, a specific goal was to use generic statements, which could be helpful in cross-cultural research, where simplicity and universal understanding are important.

The ipsative nature of this scale has already been mentioned in this paper. Carroll (1991) developed the argument that the ipsative characteristic means the instrument actually measures orientation instead of performance. It is therefore appropriate for this study as orientation was the variable of interest. The instrument has been criticized for using generic statements. Again, this is a strength for this study as we did not want to include any statements that might be culture specific. To avoid misinterpretations and misunderstanding a pretest was conducted with Chinese students. It revealed that there were in fact some statements which could be misunderstood. Minor editing corrected some of these items. Where the

researchers felt the changes necessary would compromise the instrument the statements were eliminated. This reduced the number of statements to 48 (12 sets of four). As will be explained later in the paper, this shorter instrument was deemed to be both robust and valid.

To test the hypotheses in this paper, we needed first to investigate whether the scales formed by the statements linked with each individual CSRO factor were equivalent across cultures. Confirmatory factor analysis (CFA) using LISREL can be used to investigate the factor equivalence across multiple groups (see Sing, 1995; Van de Vijver and Harsveld, 1994). The version of the Aupperle instrument used in this study has 12 items for each scale; a CFA with this many indicators per latent factor often does not converge and tends to produce a poor fit even when the model is relatively accurate. The usual practice in this case is to reduce indicators by averaging several items and then use the averages as new indicators for the latent constructs (e.g., Farh, Leong and Law, 1998; Mathieu and Farr, 1991). Following this practice, we averaged every three items measuring the same type of responsibility to form new indicators for each latent construct. This procedure resulted in four indicators for each type of responsibility.

In the first step of the CFA analysis, we tested whether the U.S. and Hong Kong data have one factor for each type of responsibility. The results of this analysis are shown in Table I. For each of the types of responsibility, the equal factor model (i.e., one factor for each data set) fit the data very well, with the Tucker-Lewis index ranging from 0.93 to 0.95. This suggests that for each CSR subscale, the one-factor model fits both data sets well.

After confirming that both populations show the same factor structure, we further tested whether they have equal factor loadings. The equal factor loadings hypothesis can be tested by a chi-square hierarchical test in which the equal factor model is compared with the model which allows factor loadings to vary across samples. Results of this analysis showed that all of the chi-square difference tests associated with equal loadings were nonsignificant (see Table I). This suggests that for each CSR subscale, the factor loadings were equivalent across the samples. In the final step of the analysis, we tested if the factor loadings and the error variances were equivalent for the two samples. Results of this analysis showed that the equal loadings and error variances hypothesis was supported for the legal and discretionary dimensions, but not for the economic and ethical dimensions (see Table I).

The above analyses suggest that complete measurement equivalence was found on the legal and discretionary dimensions across the U.S. and Hong Kong samples. Partial equivalence (i.e., equal factor loadings)

TABLE I
Confirmatory factor analysis, CSR dimensions, U.S. and Hong Kong respondents

Model	Chi-square	df	Change in chi-square	df	TLI	RMSEA
Economic dimension						
Equal factor	14.83**	4			0.95	0.13
Equal factor loadings	18.78**	8	3.95	4	0.97	0.091
Equal factor loadings and error variances	31.88**	2	13.1*	4	0.97	0.10
Legal dimension						
Equal factor	9.53*	4			0.95	0.093
Equal factor loadings	17.65**	8	8.12	4	0.96	0.086
Equal factor loadings and error variances	23.47*	2	5.82	4	0.97	0.077
Ethical dimension						
Equal factor	9.46	4			0.94	0.092
Equal factor loadings	10.98	8	1.52	4	0.98	0.048
Equal factor loadings and error variances	25.57*	2	14.59*	4	0.95	0.084
Discretionary dimension						
Equal factor	11.47*	4			0.93	0.11
Equal factor loadings	17.93*	8	6.46	4	0.95	0.088
Equal factor loadings and error variances	22.39*	2	4.46	4	0.97	0.073

Note: TLI = Tucker-Lewis Index; RMSEA = root mean square error of approximation.

* $p < 0.05$

** $p < 0.01$

was found on the economic and ethical dimensions. These results, taken together, suggest that it is meaningful to compare weights on each of the four CSR dimensions across the U.S. and Hong Kong samples.

The second part of the instrument included the impression management component of the Balanced Inventory of Desirable Reporting (BIDR) (Paulhus, 1988). This scale uses a seven-point Likert scale for responses (1 = Not True, 7 = Very True), with 20 items measuring impression management (deliberate overreporting of performance). Ten items are reverse scored. Adjusted responses of 6 or 7 are given one point, with all other responses receiving zero points. The points are then added for a total score, with possible total scores ranging from 0 to 20. In this study the impression management scale is of importance as a measure of intentionally socially desirable responding, which has been recognized as a possible problem in self-reported research into ethical matters (Fernandes and Randall, 1992; Randall and Fernandes, 1991), and the BIDR is the scale recommended by Randall and Fernandes (1991) to measure such reporting.

The final part of the instrument included Hofstede's Values Survey Module 1994 (VSM 94), a 26-item inventory designed to compare values of respondents from different cultures. In addition to the four value continua mentioned previously – power distance, uncertainty avoidance, individualism/collectivism, and masculinity/femininity – the VSM 94 also

TABLE II
Mean scores of Hofstede's cultural dimensions, U.S. and Hong Kong respondents

Dimension	U.S. (<i>n</i> = 165)	Hong Kong (<i>n</i> = 157)
Power distance	14.11	27.24
Individualism	106.69	72.32
Masculinity	36.44	-8.89
Uncertainty avoidance	28.37	62.82
Long-term orientation	35.49	32.13

measures the respondent's degree of long-term orientation (the extent to which future rewards are important versus the past and present). The VSM 94 is the latest incarnation of a series of inventories developed by Hofstede, and it is intended to be used to examine values of samples as a whole to check for cultural differences. It is not recommended for examination of individual differences, although it has been used in that manner (Armstrong, 1996). It was used in the present study to examine whether the Hong Kong and U.S. samples differed regarding the Hofstede continua.

RESULTS

Responses to the VSM 94 showed cultural differences between the U.S. and Hong Kong respondents (see Table II). As with Hofstede's respondents, Hong Kong respondents to this survey showed a higher level of power distance (more acceptance of hierarchies), a lower level of individualism (more concern with the group one belongs to), and a lower level of masculinity (more concern with personal goals and nurturance) than U.S. respondents. The two samples were basically similar on long-term orientation. The one marked difference from Hofstede's results occurred in uncertainty avoidance. In this study, Hong Kong respondents reported a higher level of uncertainty avoidance (more concern with ambiguity in their lives) than U.S. respondents. However, Hofstede and Bond (1988) have reported that uncertainty avoidance is not a fundamental cultural dimension for the Chinese; thus, the inconsistent results on this cultural dimension are not entirely surprising. Overall, the relationships between the two sets of respondents showed large cultural differences between the two samples.

The hypothesis states that Hong Kong respondents would weight economic responsibilities and the various noneconomic responsibilities

TABLE III
Correlations among CSR dimensions, U.S. and Hong Kong respondents combined

	Pearson R
Economic/legal	-0.351***
Economic/ethical	-0.564***
Economic/discretionary	-0.562***
Legal/ethical	0.086
Legal/discretionary	-0.198***
Ethical/discretionary	0.237***

*** $p < 0.001$

less highly than their U.S. counterparts. First, a MANOVA was conducted to test whether there were significant overall differences between Hong Kong and U.S. students. MANOVA was used because each of the four types of responsibility was correlated with at least one other type in the total sample (see Table III). In such a case with multiple dependent variables, MANOVA is recommended to determine whether significant overall differences are seen across groups before analysis of individual dependent variables is conducted (Bray and Maxwell, 1985). The results of the MANOVA indicated that there were differences in responses between Hong Kong and U.S. respondents (Wilks' Lambda value 0.004, F value 19,465.37, $p < 0.001$). Therefore, individual dependent variables could be examined for differences across cultures.

T-tests were then conducted on all four types of responsibility, as well as the total noneconomic responsibilities (the sum of legal, ethical, and discretionary responsibilities). Three of the four types showed significant differences (see Table IV). Hong Kong respondents weighted economic responsibilities more heavily, and legal and ethical responsibilities less heavily, than did U.S. respondents. Hong Kong respondents also weighted noneconomic responsibilities less heavily than U.S. respondents. The weighting of discretionary responsibilities was similar for both groups.

Two checks were performed on this set of data. First, tests were conducted on reduced samples to check for social desirability in responses (see Table IV). All respondents from both samples who scored higher than one standard deviation above the mean on the impression management scale of the BIDR were eliminated from the analysis (see Logdson, Thompson and Reid, 1994). In the US sample (BIDR mean 4.7152, s.d. 3.3510) this meant that 36 responses were eliminated, making the total sample 129. In the Hong Kong sample (BIDR mean 4.6552, s.d. 2.9893)

TABLE IV

Means, standard deviations, and T-values, CSR dimensions, U.S. and Hong Kong respondents, full and reduced samples (standard deviations in parentheses)

	Full sample			Reduced sample		
	U.S. (165)	H.K. (157)	T-value	U.S. (129)	H.K. (120)	T-value
Economic	2.70 (0.94)	3.02 (0.98)	-3.032**	2.81 (0.95)	3.11 (1.04)	-2.347*
Legal	2.48 (0.56)	2.32 (0.62)	2.447*	2.42 (0.56)	2.32 (0.64)	1.296
Ethical	2.59 (0.63)	2.33 (0.60)	3.797***	2.51 (0.63)	2.32 (0.63)	2.405*
Discret.	1.99 (0.65)	1.88 (0.57)	1.681	1.99 (0.65)	1.84 (0.56)	1.962
Nonecon.	7.06 (1.00)	6.53 (1.14)	4.468***	6.93 (1.01)	6.49 (1.18)	3.171**

* $p < 0.05$

** $p < 0.01$

*** $p < 0.001$

this meant that 37 responses were eliminated, making the total sample 120. These tests revealed one difference in the results; the difference in means for the legal dimension was no longer significant.

Second, since the U.S. sample had a majority of male respondents and the Hong Kong sample had a majority of female respondents, and since several researchers into ethicality have found significant differences between female and male responses (Ford and Richardson, 1994), several tests were conducted to examine possible gender effects. Tests revealed no significant differences in responses between U.S. males and females, or between Hong Kong males and females (see Table V). Overall, the hypothesis was confirmed. U.S. and Hong Kong respondents weight the four types of responsibilities differently, with Hong Kong respondents weighting economic responsibilities more highly and noneconomic responsibilities less highly than U.S. respondents.

DISCUSSION

The results of the CFA lend credibility to uses of Aupperle's instrument, and more importantly to the validity of the four types of responsibilities discussed by Carroll (1979), across cultures. U.S. and Hong Kong respondents, while differing on cultural dimensions, grouped the statements into the same categories. These results, if confirmed in other cultures, allow comparison of data from Aupperle's instrument across cultures, something that (as discussed earlier) has not been the focus of much scholarly research.

TABLE V

Means, standard deviations, and T-values, CSR dimensions, genders within countries (standard deviations in parentheses)

	United States			Hong Kong		
	Males (91)	Females (74)	T-value	Males (48)	Females (109)	T-value
Economic	2.78 (0.92)	2.60 (0.97)	1.181	2.95 (0.92)	3.05 (1.00)	-0.584
Legal	2.42 (0.59)	2.55 (0.52)	-1.456	2.34 (0.63)	2.31 (0.62)	0.255
Ethical	2.57 (0.58)	2.61 (0.68)	-0.483	2.23 (0.55)	2.37 (0.61)	-1.294
Discret.	2.01 (0.67)	1.97 (0.62)	0.366	1.95 (0.49)	1.85 (0.60)	1.106
Nonecon.	7.00 (0.95)	7.14 (1.08)	-0.874	6.53 (1.06)	6.52 (1.17)	0.017

More interesting are the results regarding the weighting of the various responsibilities, especially considering them in the light of the results reported by Pinkston and Carroll (1994). Their results indicated that CSRO was relatively the same across countries. Their result could have been partially driven by low sample size or by the fact that all respondents, regardless of country of origin, were then located in the U.S. The present study, using a relatively large sample of students in their home countries, found many differences in weightings. Taken together, these results may indicate that although people recognize the different types of responsibilities in similar ways (the absolutist position), the relative weighting given to each type of responsibility varies across cultures (the relativist position).

In particular, the differences shown here reflect differences in the two cultures. The U.S. is a more legalistic culture than is Hong Kong, where the British emphasis on law coexists with a tradition that stresses duties more than rights. Thus, it would be expected that U.S. students would weight legal responsibilities higher than would Hong Kong students, and this result occurred in the full sample (although not when controlling for level of impression management). This result and its basis in culture might lead one to predict that Hong Kong students would weight ethical responsibilities more highly than would U.S. students. But in fact, Hong Kong society emphasizes materialism and pragmatism (Redding, 1990), two qualities that would lead to less consideration of ethical responsibilities and more consideration of economic responsibilities. This interpretation is supported by the results.

The variance in weighting is particularly interesting given that Vitell, Nwachukwu, and Barnes (1993) used Hofstede's cultural dimensions to put forward propositions regarding their relationship with ethical decision

making. Vitell et al. (1993) proposed that high levels of individualism would lead to less reliance on social norms in ethical decision making. This study, however, found the opposite to be the case in CSRO. Also, Vitell et al. (1993) proposed that high levels of power distance would lead to less emphasis on informal norms and more emphasis on formal norms in ethical decision making. Formal norms could include laws, yet Hong Kong students weighted legal responsibilities lower in importance than did U.S. students (although this statement must be qualified somewhat, given that when controlling for level of impression management in responses, the responses concerning legal responsibilities were not significantly different). Vitell et al. (1993) proposed that high levels of uncertainty avoidance would lead to a lower likelihood to perceive ethical problems. In CSRO terms, this would seem to mean lower weighting given to noneconomic responsibilities, and Hong Kong students did give less weight to noneconomic responsibilities than did U.S. students. However, Vitell et al. (1993) proposed that the same effect would result from high levels of masculinity, and the results of this study were opposite of that proposition. These differences may be caused by the differences between ethical decision making and CSRO.

These results, particularly regarding the effect of social desirability, tend to support the use of such a forced-choice instrument in measuring ethics-related issues. Elimination of respondents who scored high in impression management produced different results in only one analysis. Finally, gender issues should be further investigated. The trend over time in studies of ethics and CSRO has been that females would rate ethical issues more important and rate more highly on scores of ethical behavior and attitudes than males (Ford and Richardson, 1994; Kraft and Singhapakdi, 1995). In this study there were no differences in either country across genders.

CAVEATS

Several caveats should be mentioned regarding this study. First, it was conducted with students in only two universities. Those students were relatively homogenous in each site and across sites in age, major area of interest (business), and education level. Results may differ if a broader cross-section of students would be surveyed.

Second, this study suffers from the problems inherent in research using students. These problem principally concern generalization from student samples. Students and those engaged in business have different characteristics, such as age, experience, and familiarity with a particular task

or the importance of an issue. Therefore, findings of a study of students may not shed much light on the population of more interest, those engaged in running businesses. An attempt to generalize the results of a study of students to the work population is inherently flawed, particularly regarding external validity or generalizability (Gordon, Slade and Schmitt, 1986). However, it is true that no homogenous sample is generalizable, and that differences in student and nonstudent responses may reflect important boundary variables (Greenberg, 1987).

The debate about whether these problems should lead to the elimination of student samples has not been resolved, and student samples continue to be used. In this study, students were used to explore possible differences across cultures. For this purpose they seem to be the appropriate subjects. They form the only easily accessible population that can be assumed to be fluent in English and be old enough to have their cultural values established, necessary traits for an attempt to provide some grounding for future studies using managers. One must only take care not to generalize from the student findings alone to assume that all Hong Kong and U.S. populations differ in the ways found in this study.

The CSRO instrument itself is an ipsative scale, as mentioned earlier. However, in this study the relative weights given to the types of responsibilities are the objects of interest, so this scale is appropriate to use for this study. The instrument was given in English to both the U.S. and Hong Kong students. The Hong Kong students were fluent in English, but some problems in understanding statements might still exist. As previously noted, three groups of statements were dropped from the CSRO instrument to minimize such problems.

CONCLUSION

These results call for several avenues of further research. First, further investigation of the differences in CSRO across cultures should be undertaken, with varying populations in many different countries. This study lends credibility to Orpan's (1987) contention that different societies will react differently to the idea of CSR. In fact, the level of development of a country may be a key indicator in CSRO and should be examined. Student samples will continue to be useful in exploring relationships, but managers, CEOs, directors, and employees are important populations as well and should be studied. Political leaders could also be an interesting population, given the important relationship between the market and the political arena.

These investigations should continue to validate Carroll's (1979) conception of CSR across cultures. The results here and those reported by Pinkston and Carroll (1996) are encouraging on that score, but more work needs to be done. Also, the investigations should work toward a larger data base concerning the relative weighting in different cultures of the four types of responsibilities. Both research issues are important and should be further explored.

However, more than the "what" of this area of research must be addressed. Researchers also need to consider the "why" behind the results. Vitell et al. (1993) have examined the well-documented differences in culture found by Hofstede (1984) and proposed relationships between those differences and ethical decision making. A similar project regarding CSRO would be very helpful in directing further cross-cultural research. Also, some measure of cultural differences should be included in all future research to ensure that differences reported to exist in the past in one population hold in the present and for different populations. This study showed one difference from the results found by Hofstede (1984) in cultural values, and other differences in other countries may exist.

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