

The relationship between individuals' recognition of human rights and responses to socially responsible companies: Evidence from Russia and Bulgaria

Petya Puncheva-Michelotti^a,
ESC Rennes School of Business*
35065 Rennes Cedex – France
2, rue Robert d'Arbrissel CS 76522
E-mail: ppuncheva@gmail.com

Affiliation starts from August, 2009

Marco Michelotti
ESC Rennes School of Business*
35065 Rennes Cedex – France
2, rue Robert d'Arbrissel CS 76522
Email: mmichelotti70@gmail.com

Peter Gahan
Monash University
Faculty of Business and Economics
Department of Management
Caulfield, Victoria: 3145 AUSTRALIA
e-mail: peter.gahan@buseco.monash.edu.au

Abstract:

An emerging body of literature has highlighted a gap in our understanding of the extent to which the salience attached to human rights is likely to influence the extent to which an individual takes account of Corporate Social Responsibility (CSR) in decision-making. The primary aim of this study is to begin to address this gap by understanding how individuals attribute different emphasis on specific aspects of human rights when making decisions to purchase, work, invest or support the community operations for socially responsible organisations. In order to achieve this objective, a survey instrument was administered to professionals in Russia and Bulgaria. Our data indicate that there is a significant correlation between individuals' sensitivity towards different components of human rights and their perceptions of the importance of CSR in decision-making. Specifically, the recognition of political rights was strongly associated with the willingness to purchase, invest, seek employment and support socially responsible firms. Our analysis also outlines significant differences between the Russian and the Bulgarian samples with regards to the manners in which individuals rate the importance of civil, political and economic human rights.

^a Corresponding author

Introduction

There is a growing recognition in academic and policy circles that Corporate Social Responsibility (CSR) is an attribute of critical importance for both business organisations and societies. The relevance of this issue was highlighted in 2007 by a special issue of the *Academy of Management Review*, which established that the debate on CSR had progressed significantly since its inception, and had already moved on to the analysis of the ways in which firms are implementing ethical codes of conducts and other initiatives in order to be socially responsible. Interest in these questions has more recently been bolstered by responses to the 2008/09 financial crisis in which many governments have provided financial support to financial institutions and major businesses that were facing a liquidity crisis.

The latter in particular has led many commentators to argue that, given the magnitude of support many organisations and industries have received from public institutions in the form of ‘rescue packages’¹, private enterprises should be compelled to behave in a ‘socially responsible manner’, and have a moral obligation to directly contribute to the prosperity of societies. An interesting and parallel development to these debates is the question regarding the extent to which business organisations should be expected to engage in the protection of fundamental human rights and how such rights should be incorporated in their policies and practices.

It is also widely recognised that there is an emerging tendency of some companies to adopt the United Nations (UN) *Universal Declaration of Human Rights* as part of their code of conduct – and that this tendency is supported by large constituencies in civil society, including citizens, consumers, investors, and workers (Campbell, 2006; Hancock, 2006; Ruggie, 2007).

Despite this awareness, empirical research has paid surprisingly little attention in developing a *demand-side* approach that would explore the manner in which the salience that individuals attach to different civil, political and economic human rights is likely to influence their decisions to support socially responsible companies.

Another important shortcoming of this debate concerns the applicability of findings in developed countries to emerging and transition economies. While much of the current work has been conducted in market economies, the views of citizens from former communist countries are often neglected, or are assumed to be homogeneous (Elms, 2006). This tendency is largely due to the assumption that firms have little interest in promoting CSR in Eastern Europe. This assumption permeates the international business literature, and reflects a view that there is little demand for CSR in these countries as consumer choices have traditionally been constrained by a chronic shortage of goods and services during the transition to market based economic systems (Elms, 2006). As many Eastern European economies have undergone transition towards a market-based system of economic governance, and particularly in light of their integration into the European Union, this position no seems plausible or tenable.

Using data collected using a survey administered to 600 individuals in Russia and Bulgaria, this study has two main objectives. First, it aims to gain an understanding of the importance individuals place on key human rights and the extent to which their commitment to personally engage in actions to protect such rights is reflected in their decisions to purchase, work, invest or support the community operations for socially responsible organisations. Second, we seek to contribute to our understanding of whether human rights are salient factors in these decisions for individuals in two former socialist countries, Russia and Bulgaria.

The paper has three main sections. The first section links together debates on human rights and CSR to differences in individuals' perceptions in Western and Eastern European countries and develops three hypotheses. The second section proceeds to present our empirical analysis of survey data gathered to test these hypotheses. Finally, the third section discusses the significance of our findings and their implications for the debate that links together CSR and the promotion of fundamental human rights.

CSR, Human Rights and Individual Responses: The Debate

Human Rights and CSR

Intellectuals, social activists, industrialists and policy makers have discussed the nature and extent of the social obligations of business organisations since the beginning of the industrial revolution. This theoretical debate has recently been reinvigorated by three key developments: first, the expansion and influence of multinational companies (MNCs), particularly in newly industrialising economies; second, the retreat of the state from key policy domains; and third, a growing demand for firms to promote the protection of human rights (Blanton and Blanton, 2006; Hancock, 2006; Parkan, 2009). The policy and academic literatures have generated considerable debate concerning what can be construed as the appropriate human rights to be protected. Within these debates, a broad range of theoretical issues are being discussed, including the origin, type and nature of human rights, which human rights should be promoted and respected by business, and the extent to which international institutions such as the UN, the International Monetary Fund and the World Trade Organisation should collaborate with business organisations to promote the protection of human rights.

While these debates are of critical importance, for the purposes of exploring the relationship between the individuals' perceptions of human rights and their willingness to support socially responsible business, our starting point here is the UN's *Declaration of Fundamental Human Rights*. This document, and its subsequent covenants (The International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights), distinguish between two major groups of rights: civil and political rights, and economic, social and cultural rights. Civil and political rights broadly refer to one's freedom of self-determination. It includes rights such as the prohibition of torture and cruel treatment, the right to seek political asylum, and freedom of opinion. Economic, social and cultural rights are based on the idea that individuals should not be deprived from means of subsistence, should receive adequate and fair remuneration and should be given the opportunity to effectively participate in society and have access to education and medical care (Stellmacher, et al., 2005).

For a number of reasons, we argue that the use of the UN *Declaration of Fundamental Human Rights* is both sound and justified given the scope and nature of this paper. First, it has extensive international recognition and is used to influence the policies and decisions of individual states. Second, it provides a good basis to operationalise any measure of human rights. Third, and most importantly, many private and public organisations are increasingly incorporating the principles contained in this document in their mission statements or in their corporate code of conduct (Campbell, 2006; Hancock, 2006; Livesey and Kearins, 2002; Snider, et al., 2003). This is a significant development as, traditionally, businesses organisations have been reluctant to incorporate the protection of human rights into their business models on the grounds that it is peripheral to the core competencies of profit oriented

organisations. Such reluctance can be ascribed to the belief that responsibility for the protection of human rights rests principally with the state, state agencies or international institutions (Welford, 2002), and the assumption that the promotion of universal human rights values is not a central dimension of CSR (Bae and Cameron, 2006; Brønn and Vrioni, 2001; Dean, 2003; McAlister and Ferrell, 2002). This attitude has proven to be detrimental to the international legitimacy of companies at a time when individuals are becoming more sensitive to issues related to the violation of human rights (Blanton and Blanton, 2006; Holser, 2007; Micheletti and Follesdal, 2007; Wright and Rwabisambuga, 2006).

Linking Human Rights and CSR: Supply Side Perspectives

The relationship between the activities of business organisations and their commitment to behave in a socially responsible way by protecting human rights has been the subject of analysis of academics and policy makers. At a general level, the focus of this work remains centred on the supply-side and, in particular, on the ways in which business organisations have been willing to incorporate the protection of human rights in their operational policies and practices (Bethoux, et al., 2007; Campbell, 2006; Frederick, 1991; Sethi, 2005).

Academic researchers adopting a supply-side approach can be conceptually grouped into three different streams. The first stream of enquiry explores the ways in which companies interpret their obligations with regard to the protection of human rights and their corporate social responsibilities. This perspective is exemplified by Bethoux, Didry and Mias (2007), who, for example, focus their attention on the extent to which various rights, promulgated through International Labour Organisation conventions, have been embedded in codes of conduct. In particular, the authors focus

on how corporate-level statements of commitment to human rights are interpreted by business at an operational level to generate specific duties within the organisation. A similar approach, utilised by Yu (2008), examines the ways in which workers are involved in the drafting and implementation of codes of conduct that promote the protection of core labour standards.

The second stream of research focuses on the motivations and moral reasoning behind the development of voluntary codes of conduct (Brønn and Vidaver-Cohen, 2009; Idowu and Pappasolomou, 2007; Wagner-Tsukamoto, 2007; Wood, 2000). This approach tends to explore the motives (e.g. ethical or instrumental reasons) that prove effective in inducing management to engage in corporate activities that are beneficial for society (Brønn and Vidaver-Cohen, 2009).

Finally, the third stream of research is centred on the ways in which CSR policies and practices that aim to protect human rights have resulted into substantial organisational changes and had a positive impact on the intended beneficiaries of CSR initiatives, such as employees or various stakeholder groups (Jones, et al., 2007; Lauer, et al., 2008; Prieto-Carron, 2008; Schwarts, 2002). For example, in exploring the relationship between organisational commitment to CSR principles and labour management practices in two Australian mining companies, Jones et al. (2007) found that CSR considerations alone were not sufficient to induce systemic changes in practices that were beneficial for employees.

A supply side approach has also been adopted by international policy bodies such as the United Nations. In a recent report on business practices and human rights commissioned by the United Nations, for example, the focus remained firmly on the behaviour of business enterprises (Ruggie, 2007). In this report, Ruggie suggested that, from a normative point of view, there is no doubt that MNCs have an obligation

to respect and promote human rights, although more clarity is urged to identify the duties and responsibilities of managers in this area.

While a supply-side approach has provided a useful approach to investigate CSR issues, it has nonetheless proved limited in its ability to capture critical issues that are associated with the demand-side. In particular, it has overlooked the question of how different groups of stakeholders perceive the importance of human rights and how these perceptions in turn influence individual decisions to transact with the business.

This conclusion is generally confirmed by studies within the marketing literature that investigates the impact of CSR initiatives on corporate reputation. This work suggests that consumer support for CSR initiatives may be jeopardised when such initiatives elicit widespread consumer scepticism about the extent to which an organisation is demonstrating a genuine interest in societal welfare (Bae and Cameron, 2006; Brønn and Vrioni, 2001; Dean, 2003; Ellen, et al., 2006). Similar arguments also permeate classical transaction cost analysis, which assumes that business organisations behaving rationally may engage in opportunistic behaviour to maximise profits (Williamson, 1985). Therefore, CSR practices are considered to be another avenue for maximising profits where firms are able to create a competitive advantage by adopting a business strategy that emphasises CSR (Campbell, 2007; Mackey, et al.).

Since many (but by no means all) MNCs are increasingly compelled to focus on short-term objectives due to increased competitive pressures, the approach to CSR has also been on implementing initiatives, which can provide an immediate low cost return in corporate social responsibility (i.e. planting trees instead of reducing emissions). Recent analyses of various business approaches to CSR further suggest

this might be the case. Pirsch et al. (2007), for example, note that CSR programs tend to fall into two main categories: promotional and institutional. Promotional CSR programs, in the form of cause-related marketing activities, tend to generate short term purchasing demand while institutionalised CSR programs have a broader perspective and use organisational level policies to enhance a company's long-term relationships with consumers and other stakeholders.

The tendency of some firms to deploy CSR initiatives as part of their marketing strategy has often been received sceptically by the general public (Bae and Cameron, 2006; Ellen, et al., 2006; Pirsch, et al., 2007). This suggests that there may be a discrepancy between the public demand for CSR and current business practices, which requires a more nuanced approach to investigating individual perceptions of CSR (Maignan and Ferrell, 2003).

Against this context, our main contention here is that individuals' responses to corporate CSR initiatives are strongly correlated to their perceptions of different civil, political and economic rights. This, in turn, suggests that companies should develop CSR strategies which actively promote the protection of these human rights. Unlike the promotional approaches to CSR, these strategies would necessarily require a longer term horizon and could not be implemented without substantial changes to organisational policies.

Individual Perceptions of Human Rights and the Demand for CSR

To date, there has also been an extensive body of research seeking to identify those factors that drive business organisations to adopt CSR practices. In particular, emphasis has been placed on those factors that elicit individual support for businesses that adopt such practices. As most of these contributions originate in the area of

cause-related marketing, we begin this section by reviewing this research and by identifying the dimensions of CSR that are associated with consumer behaviour.

From a consumer perspective, safety, environmental impact, the origin of products and business involvement within the community, have all been found to be relevant dimensions of CSR (Arnold, et al., 1996; Brown and Dacin, 1997; Handelman and Arnold, 1999). In investigating the effect of ‘corporate ability’ and ‘corporate social responsibility’ associations on product evaluations, Brown and Dacin (1997), for example, found that the extent to which consumers associated an organisation’s approach to corporate social responsibility issues, such as environmental friendliness and community involvement, influenced their overall perception of that organisation’s product.

Other researchers have also found a positive relationship between the political orientations of consumers (i.e., left-wing versus right-wing political orientation) and their willingness to purchase from socially responsible companies (Meijer and Schuyt, 2005). National differences were also identified as a factor in consumers’ attitudes towards CSR, even in countries within Western Europe which are in geographical and economic proximity. For example, consumers in the United Kingdom have been found to be more interested in the environmental and social performance of companies than Spanish consumers (Singh, et al., 2008).

It should be emphasised that recent research in marketing has also highlighted that the effects of CSR has not been limited to influencing consumer behaviour, but also extend to individual decision-making in other stakeholder domains, such as employment and investment (Sen, et al., 2006). Hence, business organisations with a reputation for CSR have been found to have access to a larger pool of highly skilled employees than firms that did not (Albinger and Freeman, 2000; Backhaus, et al.,

2002). Several studies reported that the individuals' perceptions of CSR have exerted a significant influence on individuals' employment decisions (Albinger and Freeman, 2000; Backhaus, et al., 2002; Turban and Greening, 1996). In particular, an organisation's support for diversity at the workplace and employee participation were found to be influential factors shaping individuals' evaluations of the attractiveness of a company as an employer (Albinger and Freeman, 2000). Similarly, other research shows that the environmental responsibility, community relations, employee relations, diversity and product safety issues have significant impact on the individuals' decisions to accept a job (Backhaus, et al., 2002).

Another important global development that has attracted substantial research interest is the growth in demand for socially responsible investing options (Cox, et al., 2004; Herremans, et al., 1993; Hutton, et al., 1998; Michelson, et al., 2004). Michelson et al. (2004), for example, found that, from an investor perspective, CSR tends to be narrowly associated with environmental issues. This effect is not limited to environmental responsibilities but also extends to other dimensions encompassing, employment, community, human rights and supply chain management issues (Cox, et al., 2004; Hummels and Timmer, 2004; McLachlan and Gardner, 2004; Nilsson, 2008). According to these studies, this trend is not only driven by individuals' moral standards, but also by financial objectives as socially responsible companies are considered to have less exposure to negative publicity (Hummels and Timmer, 2004).

Other studies have also suggested that companies perceived as socially responsible are more likely to gain the support of local communities for a range of business-related activities, including obtaining land building permits, access to local human resources or achieve greater store patronage (Handelman and Arnold, 1999; Zarkada-Fraser and Fraser, 2002). In this context, the support of family values and

contribution to charity were considered the most relevant dimensions of CSR. This perspective is based on an established view the individuals decision to engage in socially responsible actions reflects a congruence between their social identities and perceived interests as both consumers and as citizens (Tucker Jr., et al., 1981).

While much of this research indicates the importance of CSR in the decision-making process of key stakeholders, it does not explicitly investigate how the recognition of social, civil and economic rights is related to the individual decisions to support socially responsible companies. This is an important omission for two main reasons. First, the neoliberal ideology that permeates many public policy debates has, over the last few decades, been associated with a general withdrawal in the role of the state as a regulator, and a concomitant rise in the importance of private firms as social actors capable of self-regulation (Wagner-Tsukamoto, 2007). This process has, in turn, translated into an intensification of public pressure on firms to behave in a socially responsible way. Second, given the social origin of CSR, it is reasonable to expect issues related to human rights to be of central importance in the definition of CSR itself and critical to understand stakeholders' behaviour (Gonzalez and Martines, 2004; Hockerts and Moir, 2004; Ruggie, 2007; Snider, et al., 2003).

The lack of research that examines the relationship between political, civil and economic human rights and individual decisions may be explained by the fact that the majority of academic literature on CSR which takes a **demand-side** perspective has primarily been undertaken by researchers in the discipline of marketing. From this disciplinary perspective, the predominant view remains that CSR is a practice that is “external” to the core competencies of the firm and, therefore, should be developed as part of their marketing programs (Bae and Cameron, 2006; Brønn and Vrioni, 2001; Ellen, et al., 2006). Within this literature, the dominant paradigm is that companies

should support causes which are congruent with their core business activities as they have expertise in these areas (Ellen, et al., 2006; Hoeffler and Keller, 2002; Lantos, 2002).

This is not to say that the link between CSR and different civil, political and economic human rights is completely ignored in policy and academic debates; but rather, there is not yet a holistic discussion and associated empirical investigation of these connections. This is evident in research emanating from the disciplines of legal studies and business ethics, where an enduring concern has been the question of how firms perceive their responsibilities in relation to the promotion of human rights, and the deontological determinants of such engagement (see for example Campbell, 2006; Egels-Zanden and Hyllman, 2007; Sethi, 2005).

In short, there is a need to empirically investigate the extent to which the *individual recognition of different civil, political and economic human rights is related to the importance* individuals place on CSR and their willingness to support companies that embrace such practices.

Research Hypotheses

In developing our research hypotheses we draw on a number of cognate disciplines. Previous studies of the psychology of human rights perceptions, in particular, indicate that people have different levels of personal recognition of human rights (Cohrs, et al., 2007; Stellmacher, et al., 2005). Logically, we expect that these differences will influence the level of support for socially responsible companies.

There is a further need to understand how different stakeholders perceive such connection as current research (discussed above) focuses mainly on organisational policies or on single groups of stakeholders (i.e. consumers or shareholders). In

developing our first hypothesis we are aware that CSR encompasses many more dimensions than human rights with such dimensions including diversity, the environment, philanthropy, and safety (Carter and Jennings, 2004). However, for the purpose of this paper our main objective is to focus on the individual recognition of human rights as a **demand factor** leading to greater support for CSR practices and therefore we only consider the human rights dimension. Thus we propose our first hypothesis:

H1: Differences in individuals' recognition of civil, political and economic human rights will influence their level of support for socially responsible companies.

Evidence from previous research also suggests that individuals increasingly hold multiple stakeholder identities as they commonly relate to organisations as investors, consumers, employees and members of the community (Hatch and Schultz, 1997; Helm, 2007). For example, by choosing to invest in a company or to purchase products from it, individuals are, simultaneously, both investors and consumers. Thus, it is the actual decision context that defines the stakeholder perspective chosen by individuals at any given time. In order to capture this aspect, we adopt a multi-stakeholder approach and develop four sub-hypotheses. We focus on four decision contexts, which represent the decisions considered by four stakeholder types of key importance for an organisation – that of potential consumers, employees, investors and community members (Maignan, et al., 2005).

H1a: Differences in individuals' recognition of civil, political and economic human rights influence individuals' decisions to purchase products or services from a socially responsible company.

H1b: Differences in individuals' recognition of civil, political and economic human rights influence individuals' decisions to work for a socially responsible company.

H1c: Differences in individuals' recognition of civil, political and economic human rights influence individuals' decisions to purchase shares from a socially responsible company.

H1d: Differences in individuals' recognition of civil, political and economic human rights influence individuals' decisions to support the community operations of a socially responsible company.

In order to operationalise these hypotheses we utilise a cross-country approach, focusing our investigation on two countries: Russia and Bulgaria. We have chosen these national contexts as a starting point for our empirical investigation because citizens in Eastern Europe in general, and Russia and Bulgaria in particular, have not been exposed to marketing activities promoting CSR initiatives to the same extent as their western counterparts (Golob and Bartlett, 2007). This feature provides a less biased testing ground for our hypotheses than if the questionnaires were only distributed to participants in western nations. Thus, public perceptions of the importance of CSR are less likely to be biased by marketing promotion of CSR. This is relevant as we are looking at the individual willingness to support CSR rather than the level of public awareness of the importance of CSR.

Individuals' ethical values have also proven to have a significant impact on consumers' decisions to purchase from socially responsible companies (Pelsmacker, et al., 2006; Shaw and Shiu, 2002). In addition, recent research of ethical ideologies across cultures has also indicated that the individuals' ethical orientation in terms of their idealism and relativism is related to their perceptions of the importance of CSR (Axinn, et al., 2004). Consumers' ethics tend to vary among nations due to historical

patterns of behaviour (Babakus, et al., 2004). In particular, the country factors appear to influence individuals ethical relativism and idealism (Vaaland, et al., 2008). Since our study involves a cross-country investigation concerning the importance of CSR, it is logical to infer that a similar influence in the role of individuals' ethical perspectives on their decisions to support socially responsible companies will be observed. Hence, we include an ethical component in developing the second hypothesis.

H2: The ethical orientation of individuals will influence their level of support for socially responsible companies.

As previously stated, the final contribution of this paper is to investigate cross-country differences. This is relevant for two main reasons. First, there is awareness within the academic literature that there are national differences in the perception of corporate social responsibility and human rights. For example, previous research has shown differences in the perceptions of the importance of different business responsibilities held by American, French and German consumers (Maignan and Ferrell, 2003). Also, several studies suggest that the notion of universal human rights can vary across nations with this variation being linked to factors that include culture, ethnicity and political inclinations (McDonagh, 2002). There is also mounting evidence that indicates public perceptions concerning the importance of fundamental social and economic human rights are different in European countries with a communist past compared to Western European nations (Sommer, 2001; Stellmacher, et al., 2005). Specifically, Western European citizens have been found to rank social rights higher than economic rights, while the opposite is the case in central and Eastern European countries.

The second reason why we chose to focus our attention on Russia and Bulgaria is that academic work on the public perceptions of human rights tends to assume that there is little or no variation between former communist countries in Eastern Europe. This assumption is reflected in the tendency in most empirical studies that investigate the public perception of human rights to group countries on the basis of their institutional tradition (i.e. western democracies or communist systems) and economic development (Anderson, et al., 2002; Carlson and Listhaug, 2007).

We disagree with this assumption because we believe there are significant variations in the economic, societal and cultural features of post communist societies in Eastern Europe. Our claim is supported by a substantial body of work, which originates mainly in the disciplines of sociology and cross-cultural psychology, which emphasise differences rather than similarities across these national contexts (Carlson and Listhaug, 2007; Woldu, et al., 2006). This is also true for countries, such as Russia and Bulgaria, which tend to be associated because of their historical, cultural and linguistic ties. As a result we develop our third hypothesis:

H3: There are differences in individuals' perceptions of the importance of human rights in Russia and Bulgaria

Previous empirical research also indicates that there are likely to be differences in attitudes towards business ethics within post-communist Eastern European countries (Hisrich, et al., 2003). Individuals' perceptions of the importance of CSR are attributed to differences in the persons' orientation of what is considered ethical business practice (McLachlan and Gardner, 2004). Thus, we propose our final hypothesis.

H4: There are differences in individuals' perceptions of the importance of CSR in Russia and Bulgaria.

Method

Sample

The data were collected over the September 2007 – February 2008 period using questionnaires self-administered to final year undergraduate and postgraduate students at universities in Bulgaria and Russia, enrolled in a wide range of degrees. The majority of respondents were full time, mature age students enrolled in evening classes. The demographic characteristics of each sub-sample are reported in the Results section. Similar samples have been used by other comparable studies which investigate human rights or corporate social responsibility (Backhaus, et al., 2002; Cohrs, et al., 2007; Dean, 2003; Neumann, et al., 1999).

The survey instrument was constructed using established measurement scales, which were then translated for purposes of administration. In order to verify the integrity of the instrument, the questionnaires were translated in the foreign language from the original English scale by native translators, and then re-translated by academic researchers proficient in either Bulgarian or Russian. The questionnaires were then pre-tested with a small sample of students (10 in each country) to identify any problems with the content of the scales. The questionnaire completion time was on average 30 minutes as it included additional scales used in a larger research project.

The data were screened for missing values and cases with more than 50% missing values or nonsense responses were removed from the analysis. This resulted in 152 valid cases from Bulgarian sample (response rate of 95%) and 382 from the Russian sample respectively (response rate of 86%), yield a total sample of 534 (see Table 1).

<Insert Table 1 about here>

Measures

Corporate Social Responsibility. For the purposes of this study, CSR is conceptualised as a dimension of corporate reputation (Bae and Cameron, 2006; Brown and Dacin, 1997; Dean, 2003; Ellen, et al., 2006; Little and Little, 2000). According to this approach, corporate reputation is a multi-dimensional construct where corporate social responsibility represents one factor within a system of reputation dimensions describing various characteristics of organisations (Caruana, 1997; Fombrun, et al., 2000; Fryxell and Wang, 1994; Jones and Murrell, 2001). Companies may establish reputation for social responsibility when they are highly regarded by their stakeholders on the CSR dimension.

Following this definition, we adopted the *Reputation Quotient (RQ)*, where CSR is operationalised using three underlying items contributing to the dimension “corporate social and environmental responsibility”: the company supports good causes; is an environmentally responsible company; and maintains high standards in the way it treats people (Fombrun, et al., 2000). The RQ includes a total of 20 items, which represents six reputation dimensions: emotional appeal; products and services; vision and leadership; workplace environment; social and environmental responsibility and financial performance. The RQ has been applied widely across countries and is considered a reliable instrument of corporate reputation (Groenland, 2002; MacMillan, et al., 2002; Ou, et al., 2006; Thevissen, 2002). According to Fombrun et al. (2000) the Cronbach’s alpha reliability of the instrument exceeded .84 (N=2739), which indicates that the measure is reliable.

In order to explore the individuals' decisions to support a company deemed as socially responsible, we focused on four key decisions: (1) purchasing from a company; (2) working for company; (3) investing in a company; and (4) supporting the operations of a company in the community.

It is important to highlight that this paper investigates individual behavioural intentions (decisions) to support socially responsible companies. In doing so, we draw upon Ajzen's (1985) theory of planned behaviour. In explaining attitude-behaviour relationships, Ajzen concludes that the intention to act is the best predictor of behaviour. Previous research has also empirically supported this claim in relation to ethical consumer decision making (Shaw and Shiu, 2002). A similar approach has also been utilised in several comparable studies concerned with decision-making and CSR (Gatewood, et al., 1993; Highhouse, et al., 2007; Hofmann, et al., 2008; Lemmink, et al., 2003).

Respondents were requested to indicate the level of influence that different socially responsible behaviour would have on their decisions to purchase products and services from a company; to work for a company; to purchase shares from a company; to support the operations of a company in their neighbourhood.

These behaviours were captured using the 20 statements included in the RQ instrument (5-point Likert type scale). The employment question first instructed respondents to consider that they have been offered a job they like and then requested them to state how much each of the 20 statements would influence their decision to take the job. This approach was adopted to ensure that the focus of the question remained on the contribution of the reputation items to the final step of the employment decision process when the outcome of the decision directly leads to the acceptance or rejection of an employment offer (Backhaus, et al., 2002). The

investment decisions were analysed in terms of initial share purchase as the respondents were requested to state their share purchasing intentions of a hypothetical company with which they had no previous experience. Initial share purchase is when investors make decisions to purchase shares from a company with which they have no previous experience (Helm, 2007; Shefrin 2001).

We constructed a table listing the two decision questions in two columns and the 20 RQ items in rows. This layout substantially reduced the number of pages of the survey. In addition, the respondents could simultaneously rate the influence of each reputation item on their relationship decisions and take less time to complete the questionnaire (see Table 1).

According to some studies in marketing the company name can be used to make inferences regarding the firm's ability to produce goods. This trend is also known as corporate associations (CA's) and can influence consumers' perceptions of CSR (Brown, 1997; Sen, 2001). The potential conditioning effects of individuals' perceptions of price, quality, competing products and companies on their responses to CSR were removed by not mentioning the name of any real company.

Human Rights. In order to assess the extent to which human rights influence the individual perceptions of CSR, we also included items measuring the importance of these rights. The approach we use is different from orthodox studies on human rights in that we do not focus on individuals' perceptions of violations of civil and political human rights (Anderson, et al., 2002; Carlson and Listhaug, 2007). Rather, we adopt the same approach of Stellmacher et al. (2005) who focused on "first" as well as "second" generation rights. In line with this approach, we included items asking respondents to rate the importance of key 17 "first" and "second generation" rights taken from the UN Declaration on human rights and two subsequent

International Covenants on human rights (see U.N., 2002). “First generation” rights include civil and political rights such as: life and liberty; equality before the law; freedom of opinion; protection against discrimination; freedom of religion; protection against torture and cruel treatment; the right to seek asylum from persecution; freedom of assembly; protection against arbitrary interference with someone’s privacy; equal rights of men and women during marriage and its dissolution; participation in cultural life. “Second generation” rights include economic rights such as: the right to food, clothing, housing and medical care; free elementary education; social security; equal payment for work of equal value; freedom to form trade unions; limitation of working hours and paid holidays. The responses on the items were measured using a 5-point Likert type scale.

In addition to the direct measure of the importance of specific human rights, a psychological measure of the overall endorsement of human rights was also included (Cohrs, et al., 2007). This was necessary to establish a more accurate understanding of the individuals’ orientations towards human rights with this approach being used by previous studies (Cohrs, et al., 2007; McFarland and Mathews, 2005). We utilised the scale developed by Cohrs et al. (2007), which includes 5 items related to human rights measured on a 6-point Likert scale (1=full rejection to 6=full agreement).

Ethical Orientation. The ethical orientation of individuals was measured using the Ethical Position Questionnaire (EPQ) scale developed by Forsyth (1980), which assesses the degree of idealism and rejection of universal moral rules in favour of relativism. The scale includes 10 items that measure the level of idealism and 10 items that measure the level of relativism of individuals. Each item is measured on a 9-point Likert type scale (1=Completely Disagree To 9=Completely Agree). The scale has been widely applied in cross-national studies of business ethics (Axinn, et al.,

2004; Beekun, et al., 2003). According to Forsyth (1980) the Cronbach's alpha reliability for idealism was .80 for idealism and .73 for relativism, indicating that the scale is reliable.

Demographic controls. Questions identifying the gender, age, education, occupation and income of the respondents were also included. Since the part-time employment experiences of students may have little impact on their later career employment, the presence of at least one-year full-time work was considered appropriate to test for any relationships between individuals' employment experience and their employment decisions (McInnis and Hartley, 2002). Similarly, prior investment experience of individuals may affect the importance they place on various reputation items when purchasing shares. Therefore, the respondents were requested to indicate whether they have previously purchased shares in a company.

Results

Preliminary analysis

The data were screened to identify the variability of demographic profiles of the samples from Bulgaria and Russia. The descriptive analysis showed that the demographic distribution of the Russian sample was comparable to that of the Bulgarian sample. There was an overrepresentation of female respondents in both samples (Bulgaria: 76%, Russia: 72%). Approximately half of the respondents in the two samples were between 18 and 24 years of age (57%). A higher proportion of the Russian respondents identified themselves as students (48% compared to 36% in Bulgaria). The most common occupational category for the Russian sample was "Professional" (44.8%), while there was more even representation of all occupational categories in the Bulgarian sample. A higher proportion of the Russian respondents

also completed a Bachelor degree (64% compared to only 7% in the Bulgarian sample), and reported higher household incomes than their Bulgarian counterparts.

National Differences in Individual Perceptions of Human Rights

Mean score for human rights items are reported in Table 3. Overall, the mean level of importance attached to each of the 17 human rights items indicated that the right to life and liberty was the most important human right for both Bulgarian and Russian ($RU_M=4.73$; $BG_M=4.72$), followed by equality before the law ($RU_M=4.69$; $BG_M=4.74$), the right to food, clothing, housing and medical care ($RU_M=4.68$; $BG_M=4.65$) and, for Bulgarians, the right to free elementary education ($RU_M=4.55$; $BG_M=4.66$).

First, we explored hypothesis H3 stating that there are differences in individuals' perceptions of importance of human rights in Russia and Bulgaria. We analysed the cross-country differences in the importance of each of the 17 human rights using multivariate analysis of variance test (MANOVA). The MANOVA results reported in Table 3 indicated overall significant differences in the ratings of importance of human rights between the two countries ($F= 3.43$, $p<.01$; Wilks Lambda=.89). When the results of the importance of human rights were considered separately, Bulgarian respondents were significantly more likely to allocate a higher rank to three human rights than were the Russian respondents: equal rights of men and women in marriage and its dissolution ($F= 12.5$; $p<.01$), the right to form trade unions ($F= 7.3$; $p<.01$) and limitation of working hours and holidays with pay ($F= 4.3$; $p<.05$). In comparison, Russians placed higher importance on the right to freedom of religion ($F= 4.5$; $p<.05$).

The results from the two countries were further compared in relation to the level of individuals' endorsement of human rights using a MANOVA test. The results again showed significant differences ($F=10$; $p<.01$; Wilks Lambda= .90). Importantly, Bulgarians had higher level of recognition of the need to support human rights organisations ($F= 9.3$; $p<.01$) and that the adherence to human rights are everyone's concern ($F= 40$; $p<.01$). Overall these results show that the hypothesis H3 was generally supported.

<Insert Table 3 about here>

Human rights' dimensions

In order to determine whether individuals perceive human rights as part of broader political, social and economic issues, exploratory factor analysis of the human rights items was also performed (see Table 4). We selected the eigenvalue criterion (eigenvalues >1) for factor extraction and principal components extraction method with Promax rotation. Two items were removed from the factor solution due to poor fit as indicated by their marginal loadings on any of the factors ($<.30$). These items were "equal rights for men and women in marriage and its dissolution" and "protection against arbitrary interference". This resulted in a final solution with three factors, which accounted for 58.3% of the total variance. Intuitively, the corresponding items of the three factors represented three different dimensions of human rights: – civil rights (factor 1, 5 items); economic rights (factor 2, 5 items) and political rights (factor 3, 5 items). The retained items in each factor solution had moderate to very high loadings on a factor with only few items with weak cross-loadings on another factor. The factors were moderately correlated, which suggest that the identified dimensions of human rights were perceived as independent

dimensions of a single concept. The reliabilities of each factor were above the recommended .70 level (Tabachnick and Fidell, 2001).

In order to perform the consequent statistical analysis and data interpretation, we created summated scales for the three dimensions of human rights by using the factor variables, which included the average score of the items that loaded on each factor (Hair, 1998). Overall, for the combined sample civil rights ($M=4.58$; $SD=.55$) were the most important, followed by economic rights ($M=4.46$; $SD=.61$) and political rights ($M=3.92$; $SD=.76$).

<Insert Table 4 here>

Importance of human rights and CSR

Finally, we analysed the following hypotheses H1, H2 and H4 using multivariate regression analyses (reported in Table 5). Pairwise deletion was used for missing data (Roth, 1994).

The influence of the independent variables was tested on four dependent variables: the importance of CSR in: (1) a purchasing decision context; (2) an employment decision context; (3) an investing decision context and (4) company support in a neighbourhood context. Evaluation of regression assumptions of normality, linearity, and homoscedasticity were satisfactory. Collinearity diagnostics using the tolerance test indicated that the regression estimates were not affected by multicollinearity.

Our first sub-hypothesis H1a predicted that individuals' level of support for civil, political and economic rights is positively related to individuals' decisions to purchase products or services from a socially responsible company. Controlling for other variables in the model, higher support for political rights was associated with

higher willingness to purchase products or services from socially responsible organisations ($\beta=.19, p<.01$, see Table 6). Thus, the H1a was partially confirmed.

The second sub-hypothesis H1b stated that individuals' level of support for civil, political and economic rights is positively related to their decisions to work for a socially responsible company. The level of support for political rights ($\beta=.20, p<.01$) and civil rights ($\beta=.11, p<.05$) had statistically significant positive relationship with individuals' willingness to take a job with socially responsible organisations.

The third sub-hypothesis H1c stated that individuals' support for civil, political and economic rights is positively related to their decision to purchase shares from socially responsible companies. The hypothesis was supported with regards to the influence of political rights ($\beta=.27, p<.01$).

The fourth sub-hypothesis H1d stipulated that individuals' support for civil, political and economic rights is positively related to individuals' decisions to support the operations for a company in their neighbourhood. The hypothesis was supported with regards to political rights ($\beta=.22, p<.01$) which exhibited positive influence on the willingness of individuals to support the community operations of a company. In addition personal endorsement and support of human rights exhibited positive influence on these decisions ($\beta=.12, p<.05$).

Hypothesis H2 stated that an individual's ethical orientation would be predicted by their level of support for socially responsible companies. The regression analysis showed that higher level of idealism as an ethical orientation was associated with higher willingness to take a job with ($\beta=.14, p<.01$), and to purchase shares in, a socially responsible company ($\beta=.12, p<.05$). However, neither idealism nor relativism was associated with the willingness to support the community operations of a socially responsible company. Thus, the hypothesis H2 was partially supported.

Hypothesis H4 stated that the country of residence is related to the perception of the importance of CSR. The hypothesis was supported only in relation to individuals' willingness to take a job with a company that is socially responsible ($\beta=.12$, $p<.01$). In particular, Russians were significantly more willing to take employment with organisations that were socially responsible.

<Insert Table 5 and Table 6 about here>

Discussion

The data show that there is a significant relationship between the individuals' perceptions of the importance of human rights and support for CSR. In particular, the regression analysis demonstrates that the recognition of political rights has significant influence on individuals' decisions to purchase from, work for, invest in, or support the community operations of socially responsible companies. In addition, the recognition of civil rights also has a significant association with the willingness to accept a job offer from a socially responsible company although this effect is smaller than in the case of political rights.

This pattern can be explained by drawing upon the political psychology theory of social control. According to this idea, people who support political rights, such as the right to assembly, tend to be hostile to any attempt by the state or others to control individuals or groups, which may be perceived as socially deviant or potentially dangerous (Cohrs, et al., 2007). According to the later study, this group of people also tend to have a more left-wing political orientation. Similarly, other research has also shown that individuals with a left-wing political orientation are also more supportive of CSR compared to individuals with a right-wing political inclination (Meijer and

Schuyt, 2005). It is therefore logical to expect that individuals who support political rights also have a greater willingness to support socially responsible companies due to their left-wing orientation.

These findings contribute to develop our current understanding of the demand side for CSR by identifying how a particular group of rights relate to different “forms” of demand for CSR. This is an important finding because, as highlighted in our review of the literature, supply side research has traditionally viewed the promotion of human rights as peripheral to the core competencies of firms. The fact that higher recognition of human rights may have a direct impact on individuals’ support for CSR, indicates a need for firms to consider the incorporation of practices that uphold the promotion of human rights deeply into their policies when dealing with different groups of stakeholders.

The data also show that political rights were rated lower on average and yielded lower consensus than the ratings on civil and economic rights. This finding suggests that some rights may be generally deemed to be more important than others. This conclusion is supported by the findings of Stellmacher et al. (2005). Importantly, when human rights that are perceived as more controversial by fellow citizens (political rights in particular) are held in high regard by an individual, they are also more likely to be supportive of organisations that are sensitive to social demands.

Our analysis of the role of ethical inclinations (i.e. the level of relativism and idealism) in shaping individuals’ willingness to support socially responsible organisations also produced noteworthy results. In particular, adherence to idealism as an ethical perspective had significant implications for individuals’ willingness to choose employment or invest in socially responsible organisations, but had no relationship with their decisions to purchase or support the operations of a company in

their neighbourhood. This suggests that some forms of support for socially responsible companies may be motivated by altruistic values which are embodied in the concept of idealism as an ethical orientation (Forsyth, 1980). Overall, this finding adds to existing literature in business ethics by suggesting that the level of idealism influences not only the managers' perceptions of CSR (Axinn, et al., 2004), but also individuals' support for socially responsible companies by means of accepting employment or purchasing shares.

When national differences are considered, the data indicate that while in the main individual perceptions of human rights and CSR tend to be similar in Russia and Bulgaria, significant differences can also be detected. In particular, when the level of endorsement of human rights is analysed, Bulgarians in our sample were found to have a higher level of endorsement and commitment to the protection of human rights than their Russian counterparts. Specifically, compared to the Russian sample, Bulgarians seem to have a higher recognition of the standing of international bodies and feel personally affected by reports of violations of human rights. This is a unique contribution to extant debates in that it suggests that countries which have been traditionally considered homogeneous may nonetheless display significant differences in terms of value orientations. Such differences can be possibly attributed to the fact that young Russians seem to have a high tolerance to inequality and to rely more on themselves rather than on political and legal institutions, which has been attributed to the massive failure of the state and state agencies during the 1990s (Karpukhin, 2001). These country differences also may be due to the fact that Bulgarian society has been subjected to a greater level of influence from Western European egalitarian values, as part of the integration process with the European Union, than Russia (Karstedt, 2008). In this respect it should be emphasised that previous research also indicates that the

level of egalitarianism of a society has a positive influence on the endorsement of human rights (Cohrs, et al., 2007).

Another significant finding from our research is the fact that Bulgarians ranked higher than Russians on civil rights, equal rights for men and women in marriage and its dissolution, and two work rights: the right to form trade unions and limitations on working hours and holidays with pay. Again, this result can be partially attributed to the level of cynicism that young Russians have been found to hold towards business organisations, the effectiveness of organised labour and state sanctioned labour standards (Woolfson and Beck, 2003). According to an international survey on the perceptions of corporate social responsibility conducted by Environics International (1999), Russians view the main role of business as making profit rather than contributing to the improvement of society, a conclusion that left Russia rank the lowest among the 13 countries included in the study. This, in turn, translates into open hostility against the protection of work rights and of bodies, such as labour unions, that are perceived as an unwanted interference with the functioning of the market or are still associated with the communist legacy (Woolfson and Beck, 2003).

Surprisingly, when the different views of Russians and Bulgarians in relation to the influence of CSR on their decisions to work are compared, some of the earlier relationships appear to be reversed. In particular, the data indicate that Russians place more emphasis on CSR than Bulgarians when choosing an employer. We can only speculate, by drawing on social psychology and business ethics contributions, that this may be due to the higher emphasis Russians have been found to place on trust in their in-group relationships. Thus, they may have higher expectations that their potential employer would adopt ethical standards in the treatment of people. This claim is

partially supported by the findings of Beekun et al. (2003) who found that the incorporation of high ethical standards is an attribute of fundamental importance for Russians at work. The latter conclusion remains highly speculative in character and requires a more nuanced analysis.

Finally, the last contribution of our study relates to conceptualisation of civil, economic and political rights, which appear to be relatively unrelated dimensions of human rights as indicated by the factor analysis. These results further confirm previous research suggesting that the idea of the indivisibility of human rights is not realised in peoples' perceptions of rights across countries (Stellmaher et al., 2005). However, contrary to the conclusion reached by Stellmaher et al. (2005) our results also suggest that the citizens of former communist Eastern European countries tend to rate higher in importance civil rather than economic rights. This variation could be attributed to differences in the perceptions of human rights within Eastern Europe as our sample of countries is different to that discussed in the aforementioned study. In addition, it should also be noted that, in contrast to Western countries, economic rights such as the right to food, clothing, housing and medical care were the second and third most important rights considered by Russians and Bulgarians, respectively. This seems to suggest that there may be significant cross-country differences between Eastern and Western nations, as suggested by Stellmaher et al. (2005).

Our results are based on the data collected from samples from only two countries within Eastern Europe. For these reasons, surveys of larger and more representative samples from multiple countries are strongly encouraged.

Conclusion and implications for future research

The study reported in this paper represents a first step in trying to understand the relationship between the individuals' perceptions of human rights and their decisions to support socially responsible companies. Specifically, this study provides

initial empirical support for the notion that a higher personal sensitivity to human rights in general – and political rights in particular – is associated with a higher propensity among individuals to take into account CSR practices in a range of dealings with business organisations. This conclusion has implications for both companies adopting CSR practices and government policy. First, companies are likely to find limited stakeholder demand for their socially responsible practices in countries where there is relatively low public recognition of political rights. Second, by promoting greater awareness of the importance of political rights amongst the population, governments may be able to raise the public sensitivity to CSR. Such government policies can be an effective strategy to promote stakeholder demand for CSR and motivate companies to engage in such practices.

This paper also makes an important contribution to the existing literature on CSR by generating a greater understanding of these issues in former communist countries. Contrary to previous claims (Elms, 2006), this study suggests that investment in CSR can yield considerable stakeholder support in former communist Eastern European countries. However, despite many similarities, these countries also may exhibit many differences with regards to the individuals' willingness to support socially responsible companies and human rights perceptions. Thus, such assumptions need to be empirically validated on a country by country basis.

The empirical evidence we offered provides a solid justification for further analysis investigating the role of human rights in person-business relationships. Thus, future research may use other methods to explore the role of human rights in stakeholder decision-making regarding companies. For example, it is yet to be established if companies' which are involved in the promotion of a particular group of human rights, are likely to elicit different levels of support among their stakeholders.

Notes:

1. In the United States alone, it has been estimated that total government funds allocated in various rescue packages now exceeds \$US3 trillion, and a total \$US8 trillion worldwide (Goldman, 2008).

List of Tables

Table 1: Example of decisions' questions layout

Please indicate the level of influence of the following statements with regards to each of these two decisions. (Reputation items)	Q 1. How much would the following statements influence your decision to purchase products or services? (<i>Please circle one</i>)					Q.2 Consider that you have been offered a job that you like. How much would the following statements influence your decision to take the job? (<i>Please circle one</i>)				
	<i>Not at all</i>		<i>Very much</i>			<i>Not at all</i>		<i>Very much</i>		
1...	1	2	3	4	5	1	2	3	4	5
14. The company supports good causes.	1	2	3	4	5	1	2	3	4	5
15. The company is environmentally responsible.	1	2	3	4	5	1	2	3	4	5
16. The company maintains high standards in the way it treats people.	1	2	3	4	5	1	2	3	4	5

Table 2: Samples

Sample	Distributed questionnaires	Responses	Valid questionnaires
Bulgarian university	160	154	152
Russian University	440	400	382
Total N	600	554	534

Table 3: National differences in the importance of human rights

	Country	Mean	SD	F	Sig.
1. Life and liberty	1 Russia	4.73	0.66	0.00	.97
	2 Bulgaria	4.72	0.66		
	Total	4.73	0.66		
2. Equality before the law	1 Russia	4.69	0.66	0.63	.43
	2 Bulgaria	4.74	0.64		
	Total	4.70	0.65		
3. Freedom of opinion	1 Russia	4.48	0.71	2.33	.13
	2 Bulgaria	4.58	0.66		
	Total	4.51	0.70		
4. Protection against discrimination	1 Russia	4.47	0.77	1.19	.28
	2 Bulgaria	4.38	0.86		
	Total	4.44	0.80		
5. Freedom of religion	1 Russia	4.33	0.90	4.45	.04
	2 Bulgaria	4.13	0.97		
	Total	4.27	0.92		
6. Protection against torture and cruel treatment	1 Russia	4.55	0.78	0.00	.97
	2 Bulgaria	4.55	0.79		
	Total	4.55	0.78		
7. Seek asylum from persecution	1 Russia	3.82	1.05	1.89	.17
	2 Bulgaria	3.96	0.98		
	Total	3.86	1.03		
8. Freedom of assembly	1 Russia	3.73	1.06	1.14	.29
	2 Bulgaria	3.84	0.98		
	Total	3.76	1.04		
9. Protection against arbitrary interference	1 Russia	4.50	0.77	1.11	.29
	2 Bulgaria	4.42	0.74		
	Total	4.48	0.76		

	Country	Mean	SD	F	Sig.
10. Equal rights for men and women during marriage and its dissolution	1 Russia	4.33	0.85	12.48	.00
	2 Bulgaria	4.62	0.76		
	Total	4.41	0.84		
11. The right to food, clothing, housing and medical care	1 Russia	4.68	0.63	0.24	.63
	2 Bulgaria	4.65	0.61		
	Total	4.67	0.63		
12. Free elementary education	1 Russia	4.55	0.74	2.17	.14
	2 Bulgaria	4.66	0.66		
	Total	4.58	0.72		
13. Participate in cultural life	1 Russia	4.12	0.97	1.10	.29
	2 Bulgaria	4.22	0.88		
	Total	4.15	0.94		
14. The right to social security	1 Russia	4.50	0.75	0.68	.41
	2 Bulgaria	4.44	0.75		
	Total	4.48	0.75		
15. Equal payment for equal work	1 Russia	4.34	0.90	1.09	.30
	2 Bulgaria	4.43	0.86		
	Total	4.37	0.89		
16. Form trade unions	1 Russia	3.56	1.16	7.33	.01
	2 Bulgaria	3.87	0.99		
	Total	3.65	1.12		
17. Limitation of working hours and holidays with pay	1 Russia	4.30	0.95	4.27	.04
	2 Bulgaria	4.48	0.69		
	Total	4.35	0.89		
Endorsement of human rights					
1. The work of human rights organisations is worth being supported without qualification	1 Russia	5.70	1.37	9.29	.00
	2 Bulgaria	6.12	1.45		
	Total	5.82	1.41		
2. Personally affected when reminded of violations of human rights	1 Russia	4.86	1.45	0.02	.89
	2 Bulgaria	4.84	1.61		
	Total	4.85	1.49		
3. There are more important topics than the question of human rights (Reverse coded)	1 Russia	3.72	1.67	3.69	.06
	2 Bulgaria	3.40	1.61		
	Total	3.63	1.66		
4. Human rights are of concern to all, so everyone should consider how he or she can be committed to the adherence of human rights.	1 Russia	5.37	1.20	40.04	.00
	2 Bulgaria	6.10	1.13		
	Total	5.58	1.22		
5. Personal engagement for human rights not essential (Reverse coded)	1 Russia	4.41	1.66	0.48	.48
	2 Bulgaria	4.53	1.91		
	Total	4.44	1.73		

Table 4: Factor analysis of human rights (a)

Factors	1	2	3
1. Civil rights			
Life and liberty	.87		
Equality before the law	.82		
Protection against discrimination	.66		.31
Protection against torture and cruel treatment	.63		
Freedom of opinion	.56		.32
2. Economic rights			
Equal payment for equal work		.73	
Limitation of working hours and holidays with pay		.73	
Free elementary education		.72	
Social security		.70	
Food, clothing, housing and medical care	.40	.51	
3. Political rights			
Freedom of assembly			.89
Seek asylum from persecution			.72
Form trade unions		.31	.66
Freedom of religion	.36		.57
Participate in cultural life		.36	.45
Eigenvalue % of variance	39.7	10.6	8.01
Reliability alpha	.81	.79	.79

a – Only cross-correlations above .3 level are reported in the table

Table 5: Bi-variate correlations of study variables

	<i>M</i>	<i>SD</i>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Had a full time job for over a year (1=no; 2=yes)	1.41	.543																	
2. Gender (1=Female; 2=Male)	1.27	.445	-.01																
3. Age	1.74	1.03	-.48**	.09*															
4. Employment Status	-	-	-.50**	.01	.56**														
5. Occupational level	-	-	-.02	.06	-.04	.06													
6. Education level	-	-	-.12**	.06	.24**	.05	-.13**												
7. Income categories	-	-	-.10*	.03	.24**	.12*	-.20**	.44**											
8. Country: 0=Bulgaria 1=Russia;	-	-	.14**	.04	.06	-.13**	-.16**	.40**	.46**										
9. Idealism	6.97	1.35	-.15**	-.12**	.21**	.13**	-.07	.08	.10*	.07									
10. Relativism	5.84	1.69	-.04	-.01	-.03	.02	.04	-.01	.01	.00	.19**								
11. CSR_Purchase	3.55	0.95	-.14**	-.12**	.05	.07	.02	.16**	.08	.07	.23**	.05							
12. CSR_Work	4.03	.79	-.05	-.17**	.03	.02	.05	.08	.06	.12**	.23**	-.06	.49**						
13. CSR_Invest	3.59	1.02	-.12*	-.11*	-.01	.04	.06	.05	-.02	.02	.25**	.11*	.54**	.55**					
14. CSR_Neighbor	3.69	.90	-.18**	-.09	.00	.07	.02	.07	.00	.00	.16**	.03	.44**	.43**	.55**				
15. Economic rights	4.48	0.60	.03	-.20**	-.04	-.06	.03	-.07	-.15**	-.05	.31**	.05	.18**	.18**	.23**	.23**			
16. Civil rights	4.60	0.54	-.01	-.10*	.04	.02	-.03	.04	.06	-.02	.27**	.05	.16**	.25**	.16**	.20**	.56**		
17. Political rights	3.94	0.74	.01	-.12**	-.08	-.07	-.03	.03	-.11*	-.07	.20**	.07	.21**	.26**	.29**	.28**	.55**	.53**	
18. Endorsement of human rights	4.91	0.89	-.08	-.10*	-.07	-.09*	.01	-.06	-.18**	-.10*	.27**	-.04	.20**	.21**	.16**	.23**	.36**	.38**	.35**

Note: * $p < .05$; ** $p < .01$, CSR-purchase – decision to purchase from a socially responsible company; CSR-Work – decision to work for socially responsible company, CSR-Invest – decision to invest in socially responsible company; CSR-Neighbour – decision to support the operations of a company in the neighbourhood

Table 6: Regression results

Variables	B	t-value	P value
<i>DV: CSR-purchase</i>			
Ethical Idealist	-.020	2.501	.013*
Ethical Relativist	-.011	-.437	.662
Economic rights	-.056	-.179	.858
Civil rights	.191	-.972	.331
Political rights	.100	3.327	.001*
Endorsement of human rights	-.105	1.970	.050
Gender	.17	-2.316	.021*
Full Time Job 0=no 1=yes;	.14	3.537	.000*
Education Highest Academic Qualification	.029	2.706	.007*
$R^2 = .156$; Adjusted $R^2 = .136$,			
<i>DV: CSR-work</i>			
Ethical Idealism	.137	2.917	.004*
Ethical Relativism	-.007	-.171	.864
Economic rights	-.079	-1.381	.168
Civil rights	.113	2.051	.041*
Political rights	.197	3.636	.000*
Endorsement of human rights	.074	1.510	.132
Gender	-.152	-3.476	.001*
Country 0=Bulgaria; 1=Russia;	.115	2.647	.008*
$R^2 = .153$; Adjusted $R^2 = .138$			
<i>DV: CSR-Invest</i>			
Idealism	.124	2.460	.014*
Relativism	.060	1.293	.197
Economic rights	.043	.719	.472
Civil rights	-.071	-1.188	.236
Political rights	.269	4.689	.000*
Endorsement of human rights	.031	.605	.546
Gender	-.085	-1.834	.067
Full_Time_Job 1=yes; 0=no	.150	3.162	.002*
Country 1=Russia; 0=Bulgaria	.066	1.395	.164
$R^2 = .154$; Adjusted $R^2 = .136$			
<i>DV: CSR-neighbour</i>			
Idealism	.018	.358	.720
Relativism	-.012	-.253	.800
Economic rights	.044	.722	.471
Civil rights	-.016	-.261	.794
Political rights	.224	3.853	.000*
Endorsement of human rights	.118	2.255	.025*
Full_Time_Job 0=no 1=yes;	.198	4.148	.000*
Country 1=Russia; 0=Bulgaria	.054	1.127	.260
$R^2 = .138$; Adjusted $R^2 = .121$			

Note: * $p > .05$

References

- Ajzen, I.: 1985, 'From Intentions to Actions: A Theory of Planned Behavior', in Kuhl, J. and J. Beckman (eds.), *Action-Control: From Cognition to Behaviour*, (Heidelberg: Springer), 11-39.
- Albinger, H. S. and S. J. Freeman: 2000, 'Corporate Social Performance and Attractiveness as an Employer to Different Job Seeking Populations'. *Journal of Business Ethics* **28** (3), 243-253.
- Anderson, C. J., P. M. Regan, and R. L. Ostergard: 2002, 'Political Repression and Public Perceptions of Human Rights'. *Political Research Quarterly* **55**(2), 439-456.

- Anon: 1999, Millennium Poll on Corporate Social Responsibility, Environics International Ltd, http://www.globescan.com/news_archives/MPEExecBrief.pdf.
- Arnold, S. J., J. M. Handelman, and D. J. Tigert: 1996, 'Organizational Legitimacy and Retail Store Patronage', *Journal of Business Research* **35**(3), 229-239.
- Axinn, C. N., M. E. Blair, A. Heorhiadi, and S. V. Thach: 2004, 'Comparing Ethical Ideologies across Cultures', *Journal of Business Ethics* **4**(2), 103-119.
- Babakus, E., T. B. Cornwell, V. Mitchell, and B. Schlegelmilch: 2004, 'Reactions to Unethical Consumer Behavior across Six Countries', *Journal of Consumer Marketing* **21**(4), 254-263.
- Backhaus, K. B., B. A. Stone, and K. Heiner: 2002, 'Exploring the Relationship between Corporate Social Performance and Employer Attractiveness', *Business and Society* **41**(3), 292-318.
- Bae, J. and G. T. Cameron: 2006, 'Conditioning Effect of Prior Reputation on Perception of Corporate Giving', *Public Relations Review* **32** (2), 144-150.
- Beekun, R. I., Y. Stedham, J. H. Yamamura, and J. A. Barghouti: 2003, 'Comparing Business Ethics in Russia and the US', *International Journal of Human Resource Management* **14**(8), 1333-1349.
- Bethoux, E., C. Didry, and A. Mias: 2007, 'What Codes of Conduct Tell Us: Corporate Social Responsibility and the Nature of the Multinational Corporation', *Corporate Governance: An International Review* **15**(1), 77-90.
- Blanton, S. L. and R. G. Blanton: 2006, 'Human Rights and Foreign Direct Investment: A Two-Stage Analysis', *Business and Society* **45**(4), 464-485.
- Brønn, P. S. and D. Vidaver-Cohen: 2009, 'Corporate Motives for Social Initiative: Legitimacy, Sustainability, or the Bottom Line?', *Journal of Business Ethics* **87** (Supplement 1), 91-109.
- Brønn, P. S. and A. B. Vrioni: 2001, 'Corporate Social Responsibility and Cause Related Marketing: An Overview', *International Journal of Adveristing* **20**(2), 207-222.
- Brown, T. J. and P. A. Dacin: 1997, 'The Company and the Product: Corporate Associations and Consumer Product Responses', *Journal of Marketing* **61**(1), 68-85.
- Campbell, J. L.: 2007, 'Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility', *Academy of Management Review* **32**(3), 946-967.
- Campbell, T.: 2006, 'A Human Rights Approach to Developing Voluntary Codes of Conduct for Multinational Corporations', *Business Ethics Quarterly* **16**(2), 255-269.
- Carlson, M. and O. Listhaug: 2007, 'Citizens' Perceptions of Human Rights Practices: An Analysis of 55 Countries', *Journal of Peace Research* **44**(4), 465-483.
- Carter, C. R. and M. M. Jennings: 2004, 'The Role of Purchasing in Corporate Social Responsibility: A Structural Equation Analysis', *Journal of Business Logistics* **25**(1), 145-186.
- Caruana, A.: 1997, 'Corporate Reputation: Concept and Measurement', *Journal of Product and Brand Management* **6**(2), 109-118.
- Cohrs, J. C., J. Maes, B. Moschner, and S. Kielmann: 2007, 'Determinants of Human Rights Attitudes and Behavior: A Comparison and Integration of Psychological Perspectives', *Political Psychology* **28**(4), 441-469.

- Cox, P., S. Brammer, and A. Millington: 2004, 'Institutional Investors and Corporate Social Performance', *Journal of Business Ethics* **52**(1), 27–43.
- Dean, D. H.: 2003, 'Consumer Perception of Corporate Donations: Effects of Company Reputation for Social Responsibility and Type of Donation'. *Journal of Advertising* **32**(4), 91-102.
- Egels-Zanden, N. and P. Hyllman: 2007, 'Evaluating Strategies for Negotiating Workers' Rights in Transnational Corporations: The Effects of Codes of Conduct and Global Agreements on Workplace Democracy'. *Journal of Business Ethics* **76**(2), 207-223.
- Ellen, P. S., D. J. Webb, and L. A. Mohr: 2006, 'Building Corporate Associations: Consumer Attributions for Corporate Socially Responsible Programs', *Academy of Marketing Science. Journal* **34**(2), 147-157.
- Elms, H.: 2006, 'Corporate (and Stakeholder) Responsibility in Central and Eastern Europe', *International Journal of Emerging Markets* **1**(3), 203-211.
- Fombrun, C. J., N. A. Gardberg, and Sever: 2000, 'The Reputation Quotient: A Multi-Stakeholder Measure of Corporate Reputation', *The Journal of Brand Management* **7**(4), 241-255.
- Forsyth, D. R.: 1980, 'A Taxonomy of Ethical Ideologies', *Journal of Personality and Social Psychology* **39**(1), 175-184.
- Frederick, W. C.: 1991, 'The Moral Authority of Transnational Corporate Codes', *Journal of Business Ethics* **10**(3), 165-177.
- Fryxell, G. E. and J. Wang: 1994, 'The Fortune Corporate 'Reputation' Index: Reputation for What?', *Journal of Management* **20**(1), 1-14.
- Gatewood, R. D., M. A. Gowan, and G. J. Lautenschlager: 1993, 'Corporate Image, Recruitment Image, and Initial Job Choice Decisions', *Academy of Management Journal* **36**(2), 414–427.
- Goldman, D.: 2008, Bailouts: \$7 Trillion and Rising, *CNNMoney*, 28 November.
- Golob, U. S. and J. L. Bartlett: 2007, 'Communicating About Corporate Social Responsibility: A Comparative Study of CSR Reporting in Australia and Slovenia', *Public Relations Review* **33**(1), 1–9.
- Gonzalez, M. D. L. C. and C. V. Martinez: 2004, 'Fostering Corporate Social Responsibility through Public Initiative: From the EU to the Spanish Case', *Journal of Business Ethics* **55**(3), 275-293.
- Groenland, E. A. G.: 2002, 'Qualitative Research to Validate the RQ-Dimensions', *Corporate Reputation Review* **4**(4), 308-315.
- Hair, J. F.: 1998, '*Multivariate Data Analysis*' (Upper Saddle River, N.J., Prentice Hall).
- Hancock, L.: 2006, 'The Advantages of a Proactive Business Response to Human Rights Reporting', *The Journal of Corporate Citizenship* **23**, 21-24.
- Handelman, J. M. and S. J. Arnold: 1999, 'The Role of Marketing Actions with a Social Dimension: Appeals to the Institutional Environment', *Journal of Marketing* **63**(3), 33-48.
- Hatch, M. J. and M. Schultz: 1997, 'Relationship between Organizational Culture Identity and Image', *European Journal of Marketing*, **31**(5/6), 356-365.
- Helm, S.: 2007, 'One Reputation or Many? Comparing Stakeholders' Perceptions of Corporate Reputation', *Corporate Communications: An International Journal* **12**(3), 238-254.

- Herremans, I. M., P. Akathaporn, and M. McInnes: 1993, 'An Investigation of Corporate Social Responsibility Reputation and Economic Performance', *Accounting, Organizations and Society* **18**(7-8), 587-604.
- Highhouse, S., E. E. Thornbura, and I. S. Little: 2007, 'Social-Identity Functions of Attraction to Organizations'. *Organizational Behavior and Human Decision Processes* **103**(1), 134-146.
- Hisrich, R. D., B. Bucar, and S. Oztark: 2003, 'A Cross-Cultural Comparison of Business Ethics: Cases of Russia, Slovenia, Turkey, and United States', *Cross Cultural Management* **10**(1), 3-28.
- Hockerts, K. and L. Moir: 2004, 'Communicating Corporate Responsibility to Investors: The Changing Role of the Investor Relations Function', *Journal of Business Ethics* **52**(1), 85-98.
- Hoeffler, S. and K. L. Keller: 2002, 'Building Brand Equity through Corporate Societal Marketing', *Journal of Public Policy and Marketing* **21**(1), 78-89.
- Hofmann, E., E. Hoelzl, and E. Kirchler: 2008, A Comparison of Models Describing the Impact of Moral Decision Making on Investment Decisions, *Journal of Business Ethics* **81**(1), 171-187.
- Holzer, B.: 2007, 'Framing the Corporation: Royal Dutch/Shell and Human Rights Woes in Nigeria', *Journal of Consumer Policy* **30**(3), 281-301.
- Hummels, H. and D. Timmer: 2004, 'Investors in Need of Social, Ethical, and Environmental Information', *Journal of Business Ethics* **52**(1), 73-84.
- Hutton, R. B., L. D'Antonio, and T. Johnsen: 1998, 'Socially Responsible Investing: Growing Issues and New Opportunities', *Business and Society* **37**(3), 281-305.
- Idowu, S. O. and I. Pappasolomou: 2007, 'Are the Corporate Social Responsibility Matters Based on Good Intentions or False Pretences? An Empirical Study of the Motivations Behind the Issuing of CSR Reports by UK Companies', *Corporate Governance* **7**(2), 136-147.
- Iwanow, H., M. G. McEachern, and A. Jeffrey: 2005, 'The Influence of Ethical Trading Policies on Consumer Apparel Purchase Decisions', *International Journal of Retail and Distribution Management* **33** (5), 371-387.
- Jones, M., S. Marshall, and R. Mitchell: 2007, 'Corporate Social Responsibility and the Management of Labour in Two Australian Mining Industry Companies', *Corporate Governance: An International Review* **15**(1), 57-67.
- Jones, R. and A. J. Murrell: 2001, 'Signalling Positive Corporate Social Performance', *Business and Society* **40**(1), 59-78.
- Karpukhin, O. I.: 2001, 'The Young People of Russia: Characteristics of Their Socialization and Self-Determination', *Russian Social Science Review* **42**(5), 4-14.
- Karstedt, S.: 2008, 'Democratization and Violence: European and International Perspectives', in Body-Gendrot, Sophie, editor, *Violence in Europe: Historical and Contemporary Perspectives* (Springer New York)
- L. Tucker, J., I. J. Dolich, and D. Wilson: 1981, 'Profiling Environmentally Responsible Consumer-Citizens', *Journal of the Academy of Marketing Science* **9**(4), 454-478.
- Lantos, G. P.: 2002, 'The Ethicality of Altruistic Corporate Social Responsibility', *Journal of Consumer Marketing* **19**(3), 205-230.

- Lauer, T., B. Rockenbach, and P. Walgenbach: 2008, 'Not Just Hot Air: Normative Codes of Conduct Induce Cooperative Behavior', *Review of Management Science* **2**(3), 183-197.
- Lemmink, J., A. Schuijf, and S. Streukens: 2003, 'The Role of Corporate Image and Company Employment Image in Explaining Application Intentions', *Journal of Economic Psychology* **24**(1), 1-15.
- Little, P. L. and B. L. Little: 2000, 'Do Perceptions of Corporate Social Responsibility Contribute to Explaining Differences in Corporate Price-Earnings Ratios? A Research Note', *Corporate Reputation Review* **3**(2), 134-142.
- Livesey, S. M. and K. Kearins: 2002, 'Transparent and Caring Corporations? A Study of Sustainability Reports by the Body Shop and Royal Dutch/Shell', *Organization and Environment* **15**(3), 233-259.
- Mackey, A., T. B. Mackey, and J. B. Barney: 2007, 'Corporate Social Responsibility and Firm Performance: Investor Preferences and Corporate Strategies', *Academy of Management Review* **32**(3), 817-835.
- MacMillan, K., K. Money, and S. Downing: 2002, 'Best and Worst Corporate Reputations - Nominations by the General Public', *Corporate Reputation Review* **4**(4), 374-384.
- Maignan, I. and O. C. Ferrell: 2003, 'Nature of Corporate Responsibilities: Perspectives from American, French, and German Consumers', *Journal of Business Research* **56**(1), 55-67.
- Maignan, I., O. C. Ferrell, and L. Ferrell: 2005, 'A Stakeholder Model for Implementing Social Responsibility in Marketing', *European Journal of Marketing* **39**(9/10), 956-977.
- McAlister, D. T. and L. Ferrell: 2002, 'The Role of Strategic Philanthropy in Marketing Strategy', *European Journal of Marketing* **36**(5-6), 689-705.
- McDonagh, P.: 2002, 'Communicative Campaigns to Effect Anti-Slavery and Fair Trade: The Cases of Rugmark and Cafedirect', *European Journal of Marketing* **36**(5/6), 242-266.
- McFarland, S. and M. Mathews: 2005, 'Who Cares About Human Rights?', *Political Psychology* **26**(3), 365-385.
- McInnis, C. and R. Hartley: 2002, *Managing Study and Work: The Impact of Full-Time Study and Paid Work on the Undergraduate Experience in Australian Universities*, (Canberra, Department of Education, Training and Youth Affairs, Australia).
- McLachlan, J. and J. Gardner: 2004, 'A Comparison of Socially Responsible and Conventional Investors', *Journal of Business Ethics* **52**(1), 11-25.
- Meijer, M.-M. and T. Schuyt: 2005, 'Corporate Social Performance as a Bottom Line for Consumers', *Business and Society* **44**(4), 442-461.
- Micheletti, M. and A. Follesdal: 2007, 'Shopping for Human Rights. An Introduction to the Special Issue', *Journal of Consumer Policy* **30**(3), 167-175.
- Michelson, G., N. Wailes, S. V. D. Laan, and G. Frost: 2004, 'Ethical Investment Processes and Outcomes', *Journal of Business Ethics*, **52**(1), 1-10.
- Neumann, C., A. Evers, G. Sommer, and J. Stellmacher: 1999, 'Wissen Und Einstellung Bezüglich Menschenrechten Im Verlauf Eines Seminars [Human Rights: Knowledge and Attitudes in the Process of a University Course]', in Sommer, G., J. Stellmacher, and U. Wagner (eds), *Menschenrechte Und*

- Frieden. Aktuelle Beiträge Und Debatten [Human Rights and Peace. Current Contributions and Controversies]* (Marburg, Germany: IAFA).
- Nilsson, J.: 2008, 'Investment with a Conscience: Examining the Impact of Pro-Social Attitudes and Perceived Financial Performance on Socially Responsible Investment Behavior', *Journal of Business Ethics* **83**(2), 307-325.
- Ou, W.-M., R. Abratt, and P. Dion: 2006, 'The Influence of Retailer Reputation on Store Patronage', *Journal of Retailing and Consumer Services* **13**(3), 221-230.
- Parkan, B.: 2009, 'On Multinational Corporations and the Provision of Positive Rights', *Journal of Business Ethics* **85**(1), 73-82.
- Pelsmacker, P. D., W. Janssens, E. Sterckx, and C. Mielants: 2006, 'Fair-Trade Beliefs, Attitudes and Buying Behaviour of Belgian Consumers', *International Journal of Nonprofit and Voluntary Sector Marketing* **11**(2), 125-138.
- Pirsch, J., S. Gupta, and S. L. Grau: 2007, 'A Framework for Understanding Corporate Social Responsibility Programs as a Continuum: An Exploratory Study', *Journal of Business Ethics* **70**(2), 125-140.
- Prieto-Carron, M.: 2008, 'Women Workers, Industrialization, Global Supply Chains and Corporate Codes of Conduct', *Journal of Business Ethics* **83**(1), 5-17.
- Roth, P. L.: 1994, 'Missing Data: A Conceptual Review for Applied Psychologists', *Personnel Psychology* **47**(3), 537-560.
- Ruggie, J.: 2007, Business and Human Rights: Mapping International Standards of Responsibility and Accountability for Corporate Acts, United Nations, Human Rights Council, February 2007.
- Schwartz, M. S.: 2002, 'A Code of Ethics for Corporate Code of Ethics', *Journal of Business Ethics* **41**(1), 27-43.
- Sen, S., C. B. Bhattacharya, and D. Korschun: 2006, 'The Role of Corporate Social Responsibility in Strengthening Multiple Stakeholder Relationships: A Field Experiment', *Journal of the Academy of Marketing Science* **34** (2), 158-166.
- Sethi, S. P.: 2005, 'The Effectiveness of Industry-Based Codes in Serving Public Interest: The Case of the International Council on Mining and Metals', *Transnational Corporations* **14**(3), 55-99.
- Shaw, D. and E. Shiu: 2002, 'The Role of Ethical Obligation and Self-Identity in Ethical Consumer Choice', *International Journal of Consumer Studies* **26**(2), 109-116.
- Singh, J., M. d. M. G. D. L. S. Sanchez, and I. R. d. Bosque: 2008, 'Understanding Corporate Social Responsibility and Product Perceptions in Consumer Markets: A Cross-Cultural Evaluation', *Journal of Business Ethics* **80**(3), 597-611.
- Shefrin, H.: 2001, 'Do Investors Expect Higher Returns from Safer Stocks Than from Riskier Stocks?', *The Journal of Psychology and Financial Markets* **2**(4), 176-181.
- Snider, J., R. P. Hill, and D. Martin: 2003, 'Corporate Social Responsibility in the 21st Century: A View from the World's Most Successful', *Journal of Business Ethics* **48**(2), 175-187.
- Sommer, G.: 2001, 'Menschenrechtsverletzungen Als Legitimationsgrundlage Des Jugoslawien-Kosovo-Krieges? [Human Rights Violations as a Legitimization for the Yugoslavia-Kosovo War?]', in Becker, M. and G. Brücher (eds), *Der Jugoslawienkrieg—Eine Zwischenbilanz [the War against Yugoslavia—Interim Result]*, (Münster, Germany: LIT).

- Stellmacher, J., G. Sommer, and E. Brahler: 2005, 'The Cognitive Representation of Human Rights: Knowledge, Importance, and Commitment', *Peace and Conflict* **11**(3), 267-292.
- Tabachnick, B. G. and L. S. Fidell: 2001, '*Using Multivariate Statistics*', 4 ed. (Needham Heights, MA, Pearson Education).
- Thevissen, F.: 2002, 'Corporate Reputation in the Eye of the Beholder', *Corporate Reputation Review* **4**(4), 318-326.
- Turban, D. B. and D. W. Greening: 1996, 'Corporate Social Performance and Organizational Attractiveness to Prospective Employees', *Academy of Management Journal* **40**(3), 658-672.
- United Nations: 2002, '*Human Rights— A Compilation of International Instruments*', New York.
- Vaaland, T. I., M. Heide, and K. Grønhaug: 2008, 'Corporate Social Responsibility: Investigating Theory and Research in the Marketing Context', *European Journal of Marketing* **42**(9/10), 927-953.
- Wagner-Tsukamoto, S.: 2007, 'Moral Agency, Profits and the Firm: Economic Revisions to the Friedman Theorem', *Journal of Business Ethics* **70**(2), 209–220.
- Welford, R.: 2002, 'Globalization, Corporate Social Responsibility and Human Rights', *Corporate Social Responsibility and Environmental Management* **9**(1), 1-7.
- Williamson, O. E.: 1985, '*The Economic Institutions of Capitalism*' (New York, Free Press).
- Woldu, H. G., P. S. Budhwar, and C. Parkes: 2006, 'A Cross-National Comparison of Cultural Value Orientations of Indian, Polish, Russian and American Employees', *International Journal of Human Resource Management*, **17**(6) 1076-1094.
- Wood, G.: 2000, 'A Cross Cultural Comparison of the Contents of Codes of Ethics: USA, Canada and Australia', *Journal of Business Ethics* **25**(4), 287–298,.
- Woolfson, C. and M. Beck: 2003, 'The Right to Strike, Labor Market Liberalization and the New Labor Code in Pre-Accession Lithuania', *Review of Central and East European Law* **28**(1), 77-102.
- Wright, C. and A. Rwabizambuga: 2006, 'Institutional Pressures, Corporate Reputation, and Voluntary Codes of Conduct: An Examination of the Equator Principles', *Business and Society Review* **111**(1), 89-117.
- Yu, X.: 2008, 'From Passive Beneficiary to Active Stakeholder: Workers' Participation in CSR Movement against Labor Abuses', *Journal of Business Ethics* **87**(1), 233-249.
- Zarkada-Fraser, A. and C. Fraser: 2002, 'Store Patronage Prediction for Foreign-Owned Supermarkets', *International Journal of Retail and Distribution Management* **30**(6), 282-299.