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Cross-cultural differences in the consumers' perception of Corporate Social Responsibility

A quantitative study among Austrian, Canadian and Taiwanese customers
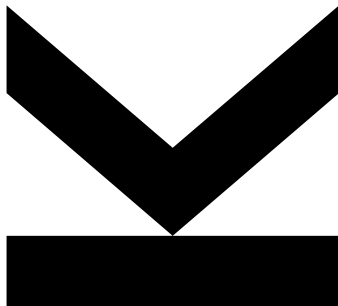
Master Thesis
to obtain the academic degree of
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Global Business

STATUTORY DECLARATION

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ABSTRACT

The following thesis aims on investigating the perception consumers have of corporate social responsibility. Based on a quantitative survey, a cross-cultural comparison between Austria, Canada and Taiwan is conducted. The main aim of this analysis is to identify the influence of underlying cultural values on the consumers' perception and expectation of CSR practices. The thesis examines the consumers' general willingness to support socially responsible businesses as well as the allocated importance towards the economic, legal, ethical and philanthropic responsibilities.

The results of the study show that Austrian, Canadian and Taiwanese consumers have the same level of general support for corporate social responsibility. Nevertheless, differences in the attributed importance of the four corporate responsibilities exist. All three investigated societies rank the legal responsibilities as the most important ones. However, the Austrian and Canadian consumers evaluate the ethical responsibilities as the second most significant category whereas their Taiwanese counterparts put the economic one on the second place. For all three countries, the philanthropic responsibilities receive the least importance.

These findings underline that there are differences in the consumers' perception of CSR across cultures. Nevertheless, in contrast to previous research, the similarities between the three investigated societies prevail over the disparities. Hence, the expectations consumers have towards CSR seem to assimilate in today's globalized business world.

Keywords: corporate social responsibility, cross-cultural research, consumers' perception of CSR, Austria, Canada, Taiwan

ABSTRACT GERMAN

Die vorliegende Masterarbeit untersucht die Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen. Basierend auf einer Konsumentenbefragung wird ein interkultureller Vergleich zwischen Österreich, Kanada und Taiwan durchgeführt. Das Ziel der Studie besteht darin, den Einfluss der zugrunde liegenden kulturellen Werte auf die Wahrnehmung und Erwartung der Konsumenten in Bezug auf CSR-Praktiken zu ermitteln. Die Arbeit untersucht die generelle Bereitschaft der Verbraucher, gesellschaftlich verantwortliche Unternehmen zu unterstützen sowie die Wichtigkeit der wirtschaftlichen, rechtlichen, ethischen und philanthropischen Verantwortung.

Die Ergebnisse der Studie zeigen, dass österreichische, kanadische und taiwanesische Konsumenten die gleiche allgemeine Unterstützung für die gesellschaftliche Verantwortung von Unternehmen aufweisen. Unterschiede bestehen jedoch in der Wichtigkeit der vier verschiedenen Unternehmensverantwortungen. Alle drei untersuchten Nationalitäten stufen die rechtlichen Verpflichtungen als die wichtigsten ein. Die österreichischen und kanadischen Verbraucher bewerten die ethischen Verantwortlichkeiten als die zweitwichtigsten, während die taiwanesischen Konsumenten jedoch die wirtschaftlichen Verpflichtungen an zweiter Stelle sehen. In allen drei Ländern wurde die philanthropische Verantwortung als am wenigsten wichtig erachtet.

Diese Resultate unterstreichen, dass es Unterschiede in der Wahrnehmung von CSR in verschiedenen Kulturen gibt. Im Gegensatz zu bisherigen Forschungsarbeiten haben die Ähnlichkeiten jedoch Vorrang vor den Ungleichheiten. Daher scheinen sich die Erwartungen der Verbraucher gegenüber CSR in der heutigen globalisierten Geschäftswelt zu vereinheitlichen.

Stichwörter: gesellschaftliche Verantwortung von Unternehmen, interkulturelle Forschung, Wahrnehmung der Konsumenten von CSR, Österreich, Kanada, Taiwan

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List of abbreviations

ANOVA   Analysis of Variance

et al.   et alia (and others)

CSR   Corporate Social Responsibility

CPCSR   Consumers' perceptions of CSR

GLOBE   Global Leadership & Organizational Behavior Effectiveness

H   Hypothesis

SME   Small or Medium Enterprise

SPSS   Statistical Package for the Social Sciences

1. Introduction

In the past few years, the concept of Corporate Social Responsibility (CSR) is of growing interest and has gained enormous attention in our society (Jamali & Mirshak, 2007; Ramasamy, Yeung & Au, 2010). CSR is part of the sustainability practices, which are nowadays recognized as a key to a company's survival (Labuschagne, Brent & van Erck, 2005). Normally, CSR is described as method to embed social as well as environmental aspects into corporate activities. Moreover, parts of these activities are voluntary and go beyond fulfilling legal requirements. Implementing CSR into daily business can transform the whole company and can become a source of competitive advantage (Martinez-Conesa, Soto-Acosta & Palacios-Manzano, 2017).

CSR is a global concept which is applied by many key institutions all over the world such as the World Bank or the OECD (Petkoski & Twose, 2003). However, the importance of local cultures and national values shape the perceptions and should be incorporated in CSR practices. Even though CSR has some global features, different application according to the local social, economic, cultural, legal and political context is recommended (Gjolberg, 2009). Therefore, cultural differences are a noteworthy influencing factor in the field of CSR and should be respected accordingly (Ramasamy & Yeung, 2009).

Nowadays, we live in a globalized world where cultural diversity and diverging values are more apparent than ever before. Cultural differences and their impacts can be observed in all areas of daily life (McLean, 2004). Needless to say that the way of making business also depends on the cultural background of a company's employees, its stakeholders as well as the perceptions of the market(s) where the company is present. Therefore, cultural awareness is especially important in business and will gain on importance because our world is getting more and more globalized and cross-linked (Ribbink & Grimm, 2014).

As cultural differences have an important impact on business in general, also the field of CSR is influenced by them. All stakeholders are driven by their cultural background, also the consumers. Especially the consumers are a target of interest because they represent the largest stakeholder group affected by CSR practices (Ramasamy, Yeung & Au, 2010). Studies show that they are attentive towards CSR activities and see in them a decisive purchasing criterion (Arli & Lasmono, 2010). How consumers perceive the CSR practices varies according to the underlying cultural norms and values. CSR activities affect consumers' perceptions and

vice versa. Subsequently, companies tend to implement CSR activities which are motivated by consumer stance (Stanaland, Lwin & Murphy, 2011).

Consumers expect today's companies to take on social responsibility (Chen & Chiu, 2018). As a result, companies implement CSR activities to strengthen and improve their reputation and to create a positive image. Also the goals of increasing stakeholder trust and attracting new consumers can be achieved through effective CSR activities (Varadarajan & Menon, 1988). Due to the increasing importance of CSR combined with an augmenting cultural diversity, managers need to be informed about cultural differences in regard to consumers' perception of CSR. Ideally, CSR managers can identify the diverse consumers' expectations and needs towards CSR and respond to them accordingly in order to turn them into a competitive advantage (Hur & Kim, 2017).

1.1. Objective

The objective of this thesis is to fill the research gap that exists in the field of cross-cultural differences in CSR practices (Burton, Farh & Hegarty, 2000; Lim, Sung & Lee, 2018). A large amount of literature deals with CSR from a company's point of view, so the need for focusing on the consumer's perspective is given. Moreover, most of the empirical studies done in this research area originate from the U.S. Due to today's globalized world and the increasing importance of operating internationally, successful businesses have the necessity to identify any differences in how CSR is perceived in various countries (Maignan, 2001).

Studies with a focus on the differences across countries in regard to the awareness of CSR or CSR practices exist already within a limited field of investigation (Burton, Farh & Hegarty, 2000; Chapple & Moon, 2005; Küskü & Zarkada-Fraser, 2004; Lindgreen, Swaen & Campbell, 2009). Since the 1990s, also research on consumer-related CSR activities is on the rise (Fatma & Rahman, 2015). However, most of them do not investigate the cultural differences in CSR from a consumers' point of view. Only a few studies in this direction exist, for example Maignan (2001) observed consumers' readiness to support socially responsible organizations in France, Germany and the U.S. Ramasamy and Yeung (2009) broadened the research area by examining consumers' perception of CSR in China. Kolk, van Dolen and Ma (2015) elaborated on it with conducting an additional study about consumer perceptions of CSR in the Chinese market. Based on the studies of Maignan (2001), Ramasamy and Yeung (2009) and Kolk, van Dolen and Ma (2015), which showed the differences between the before mentioned countries, the aim of this thesis is to examine three additional countries. The differences in consumers'

perception of CSR in Austria, Canada and Taiwan will be investigated. These countries were selected because they can be seen as the little "brother countries" of the big players Germany, the U.S. and China. Through extending the number of examined countries, which have the same cultural ideologies, the results of Maignan's (2001), Ramasamy and Yeung's (2009) and Kolk, van Dolen and Ma's (2015) studies can be reassured.

To sum up, the main aim of this thesis is to examine the cultural differences between Austria, Canada and Taiwan and their impact on the consumers' perception towards CSR practices. Subsequently, the fundamental research question underlying this thesis is the following:

How do cultural differences influence the consumers' perception of CSR in Austria, Canada and Taiwan?

This thesis is expected to demonstrate that consumers from diverse cultural backgrounds have a divergent perception of CSR practices. The reasons for these differences are mainly based on the underlying values of their cultural background. The awareness and consideration of these distinctions is of importance to successfully introduce CSR practices in internationally operating companies. The thesis should serve CSR-Managers from global companies as a foundation for understanding the different perceptions of their consumers.

1.2. Structure and content of the thesis

The structure of this thesis is built upon two main parts, the theoretical and the empirical one. Firstly, CSR is explained and defined thoroughly. The two most renowned concepts about CSR will be explained. Especially Carroll's CSR pyramid is explained in detail because it is the foundation for questionnaire used in the empirical part of this thesis. As a next step, the theoretical literature research, which includes studies that investigated consumers' perception of CSR, is provided. Especially the literature that deals with a cross-cultural comparison regarding the consumers' perception will be discussed. Also the different cultural dimensions are investigated by introducing the GLOBE study as well as Hofstede's concept. The cultural dimensions for the three study subjects, Austria, Canada and Taiwan, are examined and analyzed in detail. Lastly, the state of CSR in the three different countries is explored briefly.

In the second part of the thesis, an empirical study is presented which was conducted in Austria, Canada and Taiwan. The study relies heavily on the survey performed by Maignan in 2001. However, the investigated countries are different. The utilized questionnaire focuses on assessing consumers' general support of socially responsible companies and on the consumers' evaluation of CSR. The concept of CSR is subclassified into the four components of responsibility according to Carroll (1979): economic, legal, ethical and philanthropic. These categories are also reflected in the questionnaire. In total, 12 hypotheses are formulated which are based on the before investigated academic literature. Afterwards, the methodology of the quantitative study is explained before presenting the results. Finally, a discussion ties the hypotheses and the results together and elaborates on them with the help of academic literature. As a last step, managerial implications, limitations as well as ideas for future research are provided.

2. Definitons and concepts

CSR has received much attention in recent years and therefore, a flourishing body of literature deals with the concept of CSR (Matten & Moon, 2004). In this section, an overview of the most important definitions is presented as well as two prominent CSR models.

2.1. Definition of CSR

As CSR became such a widely discussed topic, a vast amount of definitions emerged. These definitions of CSR vary by authors and the epoch of their appearance (Hill, Ainscough, Shank & Manullang, 2007). More than 35 definitions of CSR can be found in the large amount of literature dealing with this field (Öberseder et al. 2014). Basically, the concept of CSR characterizes the relationship between business and the society (Geva, 2008). Related terms such as corporate sustainability, corporate citizenship, triple bottom line or business ethics are widely discussed as well and the distinction to CSR can be ambiguous. Therefore, the need for clarification is given in order to assure a clear understanding of the term CSR. Votaw (1972) established a definition that includes the most important aspects and shows the ambiguity of the term CSR:

> "The term [CSR] is a brilliant one; it means something, but not always the same thing, to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in an ethical sense; to still others, the meaning transmitted is that of 'responsible for,' in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious, many of those who embrace it most fervently see it as a mere synonym for 'legitimacy' in the context of 'belonging' or being proper or valid; a few see it as a sort of behavior on businessmen than on citizens at large" (Votaw, 1972, 25).

The World Business Council for Sustainable Development (2000) provided a more holistic perspective by defining CSR as

> "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (World Business Council for Sustainable Development, 2000, 8).

Apparently, this definition focuses on ethical behavior, an increase in quality of life and on the economic development. Due to the fact that the World Business Council for Sustainable

Development is an organization which functions as representative for the global business community, the emphasis put on the economic development and the quality of life is not surprising. The World Bank is in quite a similar position and especially highlights the commitment to sustainable economic development in the following definition:

> "the commitment of business to contribute to sustainable economic development—working with employees, their families, the local community and society at large to improve the quality of life in ways that are both good for business and good for development" (The World Bank, 2004, 3).

According to the European Commission (2001), CSR has been defined as follows:

> ''a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis'' (European Commission, 2001, 6).

This definition considered the integration of CSR activities not as necessary but as being voluntary. Interestingly, the European Commission eliminated this part in the definition published in 2011, which reflects the increasing commitment towards the concept of CSR:

> "enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large; identifying, preventing and mitigating their possible adverse impacts" (European Commission, 2011, 6).

This definition will be used as term of reference throughout this thesis. All important aspects are considered in this definition and it was established by a well-respected official institution. Moreover, the focus on the stakeholders accords with the aim of the thesis to investigate the consumers' perception of CSR activities.

Besides various definitions, also different models and concepts regarding CSR were established. The two most widespread ones are Carroll's (1979) three-dimensional conceptual model and Wood's (1991) Corporate Social Performance Model. Both of them will be elaborated on in the following.

2.2. Carroll's Three-dimensional Conceptual Model

A.B. Carroll is one of the pioneers in the CSR development and published the three-dimensional conceptual model of corporate performance in 1979. Basically, the aim of the model is to help firms to analyze their relationship with the immediate environment (Carroll, 1979). Figure 1 shows the model which consists of the following three dimensions: social responsibility categories, social issues for which these responsibilities exist and the philosophy of social responsiveness (Carroll, 1979).
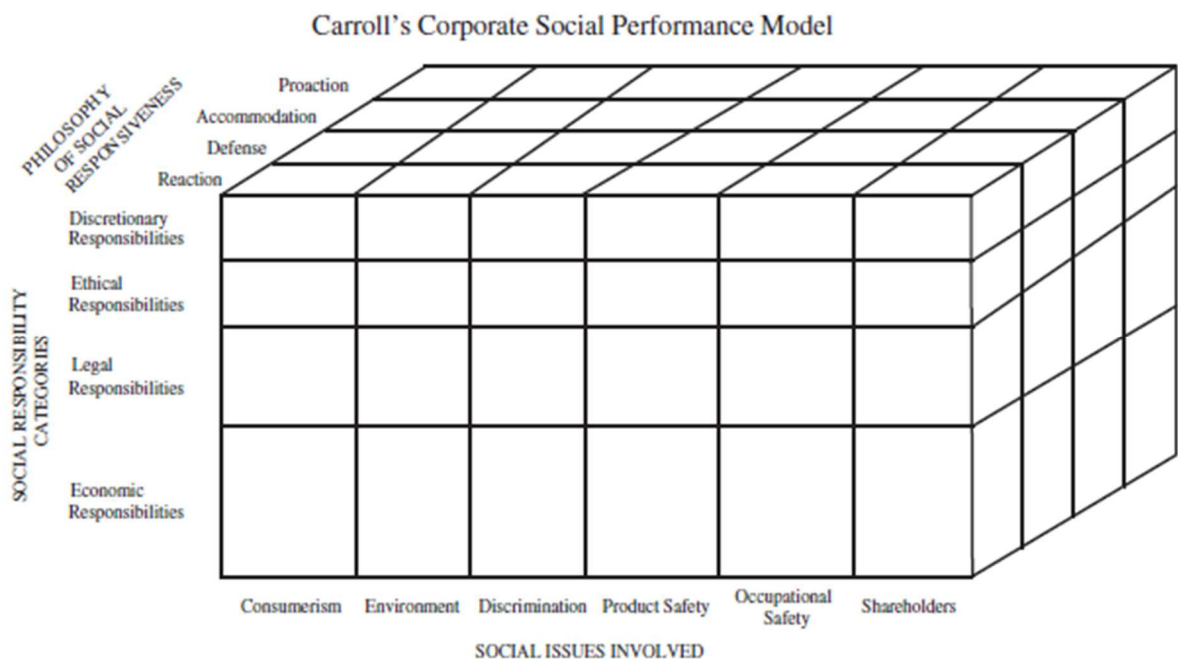
Figure 1: Carroll's Corporate Social Performance Model (Source: Carroll, 1979, 503)

Carroll (1979) puts the main focus on the first dimension, the social responsibility categories. This dimension consists of four categories: economic, legal, ethical, and discretionary responsibilities. The economic responsibility is the most essential one because the business institution is in charge of providing goods and services needed by the community. All the other business functions are built upon this basic precondition. The second responsibility, the legal one, requires that business is operated without violating any laws and regulations. Both categories contain ethical elements. Nevertheless, ethical responsibility is also a self-contained category because the society expects companies to act beyond the economic and legal requirements. Finally, discretionary responsibility (also called philanthropic responsibility) is the fourth category which comprises philanthropic contributions and voluntary activities beyond societies' expectations (Carroll, 1979). Figure 2 visualizes how these four categories were prioritized according to their significance and magnitude which is shown in Carroll's well-

known CSR pyramid. Carroll's four categories of responsibilities are the foundation for the empirical study which will be described later in this thesis.

PHILANTHROPIC
Responsibilities

Be a good corporate citizen.
Contribute resources
to the community;
improve quality of life.

ETHICAL
Responsibilities

Be ethical.
Obligation to do what is right, just,
and fair. Avoid harm.

LEGAL
Responsibilities

Obey the law.
Law is society's codification of right and wrong.
Play by the rules of the game.

ECONOMIC
Responsibilities

Be profitable.
The foundation upon which all others rest.

Figure 2: Carroll's CSR Pyramid (Source: Carroll, 1991, 42)

In 2016, Carroll revisited his own framework and mentions before untreated aspects such as the pyramid's global applicability and its use in different contexts. The author stresses the importance of the pyramid to be seen as an integrated and unified whole with all four responsibilities being fulfilled simultaneously. Moreover, Carroll states that the framework was developed mainly based on American-type capitalistic societies who had companies with CSR activities at that time. Nowadays, CSR is globally present and probably the classic pyramid

does not fit to every society (Carroll, 2016). For example, Visser (2010) states that particularly developing countries differ from the pyramid established by Carroll (1979). The order of the four categories is different in developing countries with putting the most emphasis on the economic responsibility, the second most on the philanthropic one, followed by the legal and ethical ones (Visser, 2010). At the end of the review article, Carroll (2016) points out the need for further exploring the Pyramid of CSR in different global contexts.

Not only Carroll himself revisited the renowned Pyramid of CSR, also many other academic authors investigated the concept. For example, Baden (2016) examined Carroll's pyramid in relation to its applicability in the 21st century. The main point of criticism lies on the fact that Carroll defined the economic responsibility to be the most important one. According to Baden (2016), this helped to proceed with a business-centric opinion of CSR which puts the profitability first. Moreover, the paper argues that the CSR pyramid is not up to date and needs to be revised. According to the study results, the following ranking with decreasing importance is proposed: ethical, legal, economic and philanthropic (Baden, 2016). The suggested new CSR pyramid is visualized in Figure 3.
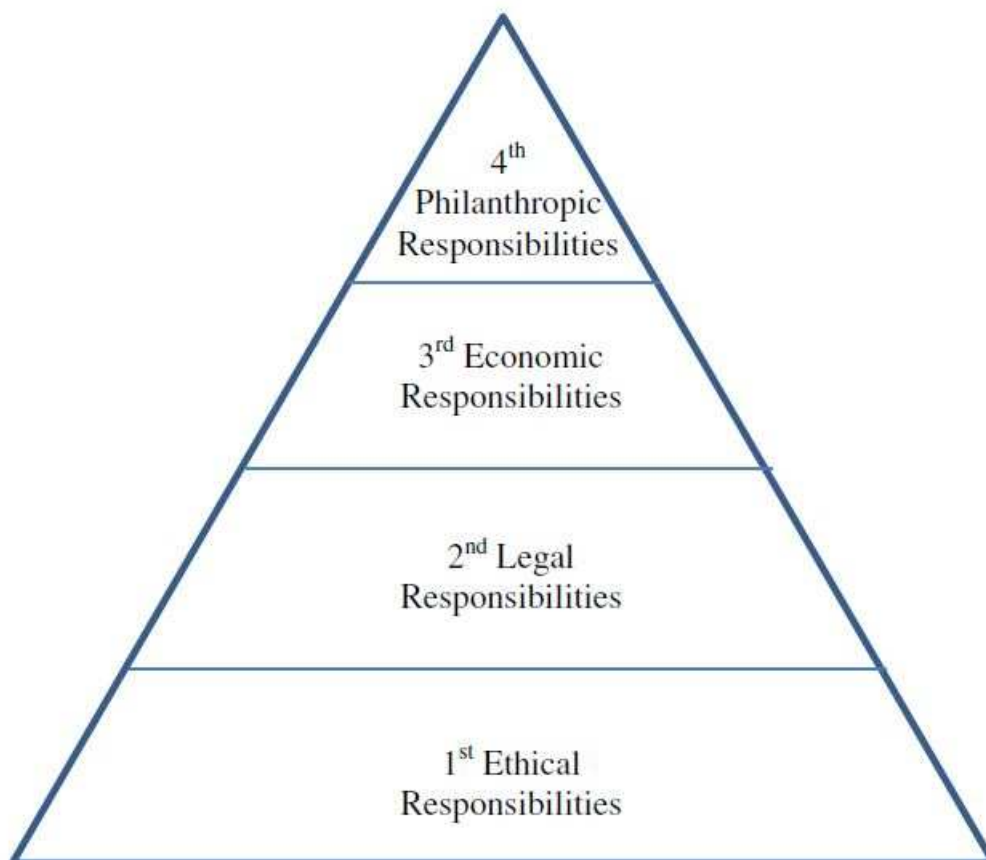
Figure 3: Proposed Amended Pyramid of CSR (Source: Baden, 2016)

2.3. Wood's Corporate Social Performance Model

Another reputable concept is Wood's (1991) Corporate Social Performance Model. The model focuses on the principles of CSR, processes of corporate social responsiveness and outcomes of performance (Wood, 1991). CSR is put into a comprehensive framework which takes into account the stakeholder approach as well as the managerial perspective. Wood (1991) went beyond identifying types of responsibilities by relating the principles which are motivating for responsible behavior to the processes of responsiveness and the outcomes of performance. The components of Wood's (1991) Corporate Social Performance Model are illustrated in Figure 4.

The Corporate Social Performance Model

Principles of corporate social responsibility

Institutional principle: legitimacy
Organizational principle: public responsibility
Individual principle: managerial discretion

Processes of corporate social responsiveness

Environmental assessment
Stakeholder management
Issues management

Outcomes of corporate behavior

Social impacts
Social programs
Social policies

Figure 4: Wood's Corporate Social Performance Model (Source: Wood, 1991, 694)

The model firstly considers the principles which motivate a business unit to carry out CSR actions on the following three levels: institutional, organizational and individual (Wood, 1991). Through establishing the model with these three principles, Wood (1991) made an important advance in the field of CSR. The first possible category, the institutional one, is that the motivation arises from the desire to be a societal actor who retains legitimacy and credibility. The second option is the organization principle which refers to motivation being driven by an organizational sense of acting in accordance with public responsibility. Thirdly, the individual

principle describes personal responsibility preferences, for example the choices made by a manager driven by his/her individual preferences (Jamali & Mirshak, 2007). More information about each of these three principles of CSR is provided in Figure 5 created by Wood (1991).

Principles of Corporate Social Responsibility

The Principle of Legitimacy: Society grants legitimacy and power to business. In the long run, those who do not use power in a manner which society considers responsible will tend to lose it.

Level of Application:	Institutional, based on a firm's generic obligations as a business organization.
Focus:	Obligations and sanctions.
Value:	Defines the institutional relationship between business and society and specifies what is expected of any business.
Origin:	Davis (1973)

The Principle of Public Responsibility: Businesses are responsible for outcomes related to their primary and secondary areas of involvement with society.

Level of Application:	Organizational, based on a firm's specific circumstances and relationships to the environment.
Focus:	Behavioral parameters for organizations.
Value:	Confines a business's responsibility to those problems related to the firm's activities and interests, without specifying a too-narrow domain of possible action.
Origin:	Preston & Post (1975)

The Principle of Managerial Discretion: Managers are moral actors. Within every domain of corporate social responsibility, they are obliged to exercise such discretion as is available to them, toward socially responsible outcomes.

Level of Application:	Individual, based on people as actors within organizations.
Focus:	Choice, opportunity, personal responsibility.
Value:	Defines managers' responsibility to be moral actors and to perceive and exercise choice in the service of social responsibility.
Origin:	Carroll (1979), Wood (1990)

Figure 5: Wood's Principles of Corporate Social Responsibility (Source: Wood, 1991, 696)

As shown in Figure 4, the second part of the model deals with the processes of corporate social responsiveness. This dimension is divided into the three facets of environmental assessment, stakeholder management and issues management (Wood, 1991). These three facets are linked to each other. According to Jamali (2008), the root of responsiveness is knowledge about the external environment which has to be analyzed carefully. Based on this knowledge, strategies to respond to the environment's conditions can be elaborated. The second facet, stakeholder management, can be explored by investigating stakeholder management instruments such as employee newsletters, corporate social reporting or public affairs. Additionally, issues management focuses on creating and observing the responses to social issues (Jamali, 2008).

Finally, the outcomes of corporate behavior are the third pillar of Wood's model. This dimension is divided into the following three types: social impacts, social programs and social policies (Wood, 1991). The first one deals with the social impacts of corporate behavior, the second one with social programs which companies use to implement responsibility and the third one with social policies developed by companies to handle social issues as well as stakeholder interests (Jamali & Mirshak, 2007). Through taking into account these facets, an objective assessment of the positive or negative impacts of corporate behavior should be facilitated (Jamali, 2008).

The stated definitions as well as the two well-respected concepts of CSR have shaped the current CSR practices of corporations all around the world. These practices affect all stakeholders of a company. Consumers are identified to be the largest group of stakeholders who are impacted by CSR activities (Ramasamy, Yeung & Au, 2010). Also, they are the target group in the later presented empirical study. Therefore, the next part of the literature review will investigate CSR from a consumers' perspective.

3. Literature review

Much literature deals with CSR from a company's perspective, but especially the consumers' perception of CSR is important in order to shape consumer loyalty. Nowadays, the amount of literature that investigates CSR from a consumers' perspective is already increasing but still needs further investigation (Park, Kim & Kwon, 2017). The next section of this paper will provide an overview of the existing literature that deals with studies which focus on the consumers' perception of CSR.

3.1. Consumers' perception of CSR

In 2006, Becker-Olsen, Cudmore and Hill published a paper about the impact of perceived CSR on consumer behavior. According to their findings, CSR activities which do not fit to a corporate mission can be perceived as insincere and will diminish the company's credibility as well as the consumers' purchase intention. Consumers assess companies and its products in terms of its CSR activities. Interestingly, negative CSR associations are more powerful and have a larger impact on the subsequent behavior than positive ones (Biehal & Sheinin, 2007; Brown & Dacin, 1997). Therefore, firms which want to establish an image of "doing good" have to carefully select social initiatives that fit to its image. Moreover, the authors point out that due to the number of firms which incorporate social programs and because of the more apparent communication, today's consumers tend to have higher expectations related to CSR activities (Becker-Olsen, Cudmore & Hill, 2006).

Stefanska and Wanat (2014) wrote a paper about a possible segmentation of consumers according to how they perceive socially responsible retailers. The following underlying values for shaping the consumers' perception were taken into account: hedonism, utilitarianism, materialism or price-sensitivity (Stefanska & Wanat, 2014). Hedonism referring to consumption states that the consumer's goal of going shopping is to fulfill the emotional and psychological needs. Hence, the main desire is to achieve happiness. Utilitarianism focuses on the practical result of buying goods or services. In other words, the economic and functional benefit is the core aim. The third value, materialism, describes the importance a person assigns to materialistic possession. The last value, price-sensitivity, reflects how much consumers focus on paying a low price. The study results show that hedonism as well a price-sensitivity has no significant impact on CSR. However, consumers with a high level of utilitarianism and materialism have a positive attitude towards CSR (Stefanska & Wanat, 2014). They can be seen as target group for CSR activities. Basically, the study proves that consumers' perception of socially responsible behavior is shaped by underlying values (Stefanska & Wanat, 2014).

Park, Kim and Kwon (2017) conducted a study which examined CSR from a consumer perspective in the retail industry in South Korea. The fit between the CSR performances and the values of the consumers as well as the ethical standards of CSR activities were examined. The study reveals that higher ethical standards foster consumers' perception that a company is truly committed to its CSR activities. Moreover, due to a high commitment to CSR, a company can increase its consumers' loyalty and trust (Park, Kim & Kwon, 2017).

According to Öberseder et al. (2014), consumers' perception of CSR impacts the subsequent behavior. Moreover, the reactions of consumers on CSR programs receive increased attention nowadays. Only two articles discuss scales which link CSR and consumer behavior. The first one is assessing consumers' perceptions of corporate social irresponsibility in the context of retailing (Wagner et al., 2008). The second article written by Webb et al. (2008) deals with socially responsible consumption and its measurement methods. However, a comprehensive tool for measuring consumers' perception of CSR (CPCSR) is missing. Subsequently, Öberseder et al. (2014) developed an appropriate model that is beneficial for scholars as well as practitioners. One of the two main reasons for establishing a validated scale measuring of CPCSR is the need to have an accurate measurement tool. This need is present because consumers' perception often deviates from the CSR activities a company is performing (Öberseder et al., 2014). The second reason is that a perception-centric perspective supports future academic investigation to explore the relationships between consumer behavior and CSR. Generally, consumers' perception can be classified as an explanatory variable in respect to a company's CSR policy and the behavioral results (Öberseder et al., 2014).

Öberseder et al. (2014) developed a hierarchical and multidimensional model which reflects consumers' overall perceptions of CSR. Figure 6 depicts the measurement model for consumers' perceptions of CSR as a second-order construct. The seven dimensions related to different stakeholders represent the lower level whereas the overall CPCSR is the higher level. The goal of this model regarding global application is to facilitate the assessment of how well consumers perceive CSR and to which regard this perception influences the subsequent attitudes and the behavior (Öberseder et al., 2014).
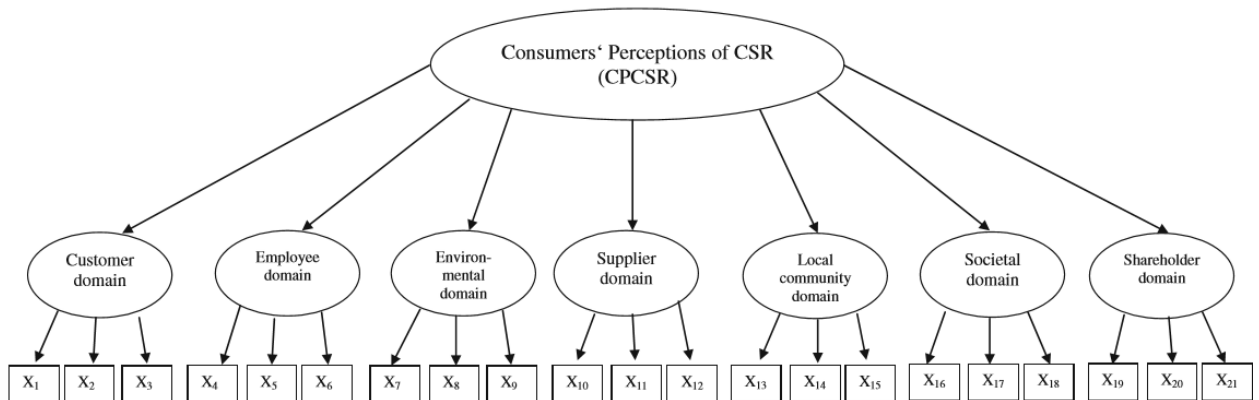
Figure 6: The measurement model – consumers' perception of CSR as a second-order construct
(Source: Öberseder et al, 2014, 104)

The seven dimensions were introduced in order to facilitate the measurement of CSR activities. These seven subareas are focusing on different stakeholders such as: employees, consumers, environment, suppliers, the local community, shareholders or the society in general. These domains have a different importance for the customers. The domains with the highest customers' significance are consumers, the environment and employees. The consumer domain deals, amongst others, with issues like comprehensive and explicit product labeling, fair prices or the safety and high quality of a product. Regarding the environmental domain, customers consider the reduction of waste and emissions as well as energy consumption as the most important topics. The employee domain deals with sensitive issues, for example with working conditions or non-discrimination. Topics such as fair terms and conditions or a fair supplier selection and auditing are treated in the supplier domain. Within the local community domain, concerns regarding the job creation or local sourcing are discussed. Another important domain focuses on the shareholders and acknowledges the companies' needs to gain profits. Sustainable growth, responsible investment and long-term financial prosperity are goals in this area. Finally, the last domain is the society at large which deals with donations and social projects as well as the employment of disabled people (Öberseder et al. 2014). As these domains are of high importance to the customers, they supposedly have a high impact on the consumers' perception of CSR.

A large amount of literature deals with the measurement of CSR from a corporate perspective, however, the model developed by Öberseder et al. (2014) also includes the perception of the stakeholders, especially the CPCSR. The suggested measurement model can help CSR and marketing managers to identify how consumers experience the CSR activities. Interestingly, managers' and consumers' understanding of CSR often differ because most of the consumers are overwhelmed by the complexity of CSR practices. On the other hand, managers describe

CSR as a domain for establishing a company's social responsibility and stress the importance of the holistic view (Öberseder et al., 2014).

According to Öberseder et al. (2014), further research is needed to apply the developed scale in other cultures. Possible research areas are additional European countries or even other continents (e.g. North America or Asia). Through expanding the research to other regions, cross-cultural differences in CPCSR can be identified.

All these mentioned studies and articles deal with CSR related to consumer behavior or consumers' perception of the CSR activities. The following section of this thesis will focus on the literature that considers the cross-cultural perspective while investigating how consumers experience CSR.

3.2. Differences in consumers' perception of CSR across countries

Katz, Swanson and Nelson (1999) investigated culture-based and cross-cultural expectations of corporate citizenship. The aim of their paper is to develop a framework with the objective to be a guideline for American managers in order to predict stakeholders' expectations of corporate citizenship in various countries. Therefore, Katz, Swanson and Nelson (1999) used five of the key social issues that are commonly applied in international business: consumerism, the social and physical environment, employees, government involvement in society and business involvement in community affairs. These key social issues were put into relation to Hofstede's (1980) four cultural dimensions: Power Distance, Uncertainty Avoidance, Individualism and Masculinity. The hence emerging framework of the relationship between cultural factors and key social issues is shown in Table 1. Especially the first category of the social issues, consumers, is interesting in regard to this thesis. The relationship between consumers and Hofstede's dimension can be used as theoretical foundation for the development of the hypothesis later on.

The Relationship between Cultural Factors and Key Social Issues
Cultural Factor Index (CFI)

Social Issue	CFI Scores	(1) Power Distance (PDI)	(2) Uncertainty Avoidance (UAI)	(3) Individualism (IDV)	(4) Masculinity (MAS)
Consumers	high	opinions of friends and relatives more important	less tolerance for consumer political activity	more consumer advocacy	more emphasis on money
	low	more reliance on outside opinions, e.g., consumer magazines	more acceptance of consumer political activity	less consumer advocacy	more emphasis on people
Environment	high	less concern for environmental protection	more environmental legislation	a focus on profit-seeking and wealth accumulation tempered by a concern for broad social welfare	economic growth takes precedence
	low	more concern for environmental protection	less environmental legislation	more focus on family and local community welfare	conservation important
Employees	high	more emphasis on rigid hierarchy and unequal standing	employee complicity stressed; more value placed on employee loyalty; lower turnover of labor	employee personal time more important	greater emphases on salary and public recognition
	low	more emphasis on equality and rewarding "legitimate power"	more employee conflict allowed; less value on employee	employee involvement with the company more important	focus on cooperation; more emphases on vacation from work

			loyalty; higher labor turnover		
Government Involvement in Society	high	greater centralization of power that favors the wealthy and the military	greater adherence to formal structure and written rules regarding social issues	tendency for a balance of power between government and the business sector	less public welfare funding
	low	more decentralized power and redistribution of wealth	more emphasis on negotiation and settlement regarding social issues	greater relative power of government	more public welfare funding
The Role Of Business In Community Affairs	high	greater protection of prerogatives of elites	business tends to obey authorities	more profit-oriented with a propensity to inform the public about corporate policies	more profit-oriented
	low	more concern for interacting with the public	business is more concerned with expectations of the public	more collectivism with less emphasis on business informing the public about corporate social policies	more service-oriented with sympathy for the unfortunate

Table 1: The Relationship between Cultural Factors and Key Social Issues (Katz, Swanson & Nelson, 1999, 34f)

Katz, Swanson and Nelson (1999) applied the introduced framework to four countries: the U.S., Mexico, Japan and China. The findings regarding the consumers' behavior in the four countries uncovered whose opinions influence shopping decisions and other country-specific characteristics. For example, U.S. consumers highly value "outside" opinions (e.g. from magazines) whereas the counterparts from the other three countries heavily rely on opinions of friends and family members. Another finding was that Mexican and Japanese consumers do not seek for detailed product information. Moreover, Mexicans have a low level of consumer advocacy whereas Americans are characterized by an elevated level of consumer advocacy. Finally, the authors state that Chinese have the potential for nationalistic consumerism (Katz,

Swanson & Nelson, 1999). Generally, all these culture-based tendencies have generated a more international business environment. As a result, managers can avoid culture-based conflicts by addressing corporate citizenship from a global and cross-cultural view (Katz, Swanson & Nelson, 1999).

Moreover, Katz, Swanson and Nelson (1999) also give attention to the "moral justification problem" in their paper which deals with the society's expectation towards CSR practices. For example, the American community amplified their expectations over time and anticipates that business behavior conforms to the society's requests. Thus, values such as human rights or fairness are becoming a certain moral imperative and responsible corporate citizenship needs to incorporate not only economic objectives but also a system of moral standards. The next step to establish and agree on such a system is called the "moral justification problem" Katz, Swanson & Nelson, 1999).

Williams and Zinkin (2006) examined the influence that culture has on consumers' willingness to punish irresponsible corporate behavior. They investigated stakeholders from 28 countries to analyze the interrelation between attitudes towards CSR and Hofstede's cultural dimensions. According to Williams and Zinkin (2006), consumers' propensity to punish a company's immoral behavior varies across countries. These variations seem to be closely related to the predominant cultural dimensions in these societies. As a result, the authors suggest that cultural values need to be considered in order to understand variations in CSR activities across countries (Williams & Zinkin, 2006). The findings of Williams and Zinkin's (2006) study show, for example, that consumers from societies with a low power distance tend to have a higher propensity for punishing bad corporate behavior. The authors explain this result with Hofstede's framework which suggests that high power distance cultures are more willing to accept inequalities (which comes with authority) and that they tend to cover up scandals. This behavior patterns are carried over into the willingness to punish irresponsible corporate behavior. Another interesting finding from Williams and Zinkin's (2006) is that consumers in individualistic societies are more willing to punish firms for bad governance than their collective counterparts. The reason for this behavior is attributed to the willingness of individualistic cultures to decide on their own and without the approval of a peer group (Williams & Zinkin, 2006). On the other hand, consumers from collective societies are less used to take matters into their own hands and tend to wait for the government or another institution to spring into action. All these findings can serve as foundation for improving the CSR strategies of multinational companies (Williams & Zinkin, 2006).

The study conducted by Rahim, Jalaludin and Tanjuddin (2011) investigated the importance of CSR on consumer behavior in Malaysia. The aim of the performed survey was to identify whether Malaysian consumers consider the CSR activities before making their shopping decisions and the subsequent influence on the purchasing behavior. Moreover, the consumers' awareness level towards CSR activities was part of the investigation. The authors used Carroll's four types of corporate social responsibilities to assess which of them have a noteworthy influence on consumers' behavior. Rahim, Jalaludin and Tanjuddin (2011) came to the result that Malaysian consumers consider the economic responsibility as the most important one. The philanthropic responsibility is ranked second followed by the ethical and legal category. The authors explain the high ranking of the philanthropic responsibility as a consequence of the value of generosity in Malaysia. The Malaysian society has a very high rate of donation and participation in supporting people in need (e.g. victims of natural disasters). Therefore, consumers also expect that companies do the same and support humanitarian programs. Generally, the findings of the study support the statement that CSR activities have an important influence on consumers' purchasing behavior. All four corporate social responsibilities make a contribution to that relationship (Rahim, Jalaludin & Tanjuddin, 2011).

Next, the study conducted by Maignan (2001) will be discussed. The survey serves as the basis for the empirical part of this thesis and will therefore be elaborated on in detail. Maignan (2001) carried out a consumer survey which focused on examining consumers' readiness to support socially responsible organizations. Moreover, consumers' evaluations of a firm's economic, legal, ethical and philanthropic responsibilities were analyzed. The survey was performed in France, Germany and the U.S. in order to ensure a cross-cultural comparison. Maignan (2001) developed her own measurement instruments to assess consumers' perception of CSR. Therefore, she used two existing scales which served as a foundation. The first one was established by Aupperle, Carrolland and Hatfield (1985) who introduced a survey instrument for assessing managers' evaluation of Carroll's (1979) four social responsibilities. The second one was a scale developed by Maignan and Ferrell (2000) which had the purpose to estimate businesses' commitment to corporate citizenship. In that survey, the information was provided by managers. However, both existing scales focused on managers' perceptions and thus could not estimate consumers' readiness to support socially responsible organizations. As a result, Maignan (2001) created an initial choice of items for each of the two measures and revised them until a five-item instrument for the measurement of consumers' support of responsible business.

The results of Maignan's study (2001) reveal that French and German consumers tend to be more actively supporting socially responsible organizations than consumers in the U.S. Moreover, corporate economic responsibility has a high value for U.S. consumers whereas their French and German counterparts place a larger emphasis on the fulfillment of legal and ethical standards. The French sample attributed the highest importance to the legal responsibility, followed by the ethical one. According to the German consumers, the legal as well as the ethical responsibility are both equally important and were positioned in the first place. The economic responsibility of the firms was ranked as the least important one of the four dimensions in France and in Germany (Maignan, 2001). Another interesting result was that U.S. consumers assigned the philanthropic responsibility significantly less importance than the French and German consumers. To sum the findings up, the French consumers ranked the responsibilities in the following order (with decreasing importance): (1) legal, (2) ethical, (3) philanthropic and (4) economic responsibilities. The German sample provided the following ranking: (1) legal and ethical, (2) philanthropic and (3) economic responsibilities. The U.S. consumers attributed the following importance: (1) economic and legal, (2) ethical and (3) philanthropic responsibilities (Maignan, 2001).

All these findings can serve as guidance for managerial implications in order to efficiently conduct social responsibility initiatives. For example, the results communicate that the fulfillment of social norms is more important for French and German customers than the economic performance. This reflects the communitarian dimension of these two nations whereas the U.S. ideology is more orientated towards individualism which explains why the economic responsibility was the most important one in the U.S. sample. As a result, managers who want to establish the positive image of being a responsible organization in France or Germany should focus on emphasizing their commitment to legal and ethical responsibilities (Maignan, 2001). On the other hand, the U.S. consumers prefer an economically successful company and if this requirement is fulfilled, the company can focus on satisfying the social responsibilities. Consumers in all three observed countries were ready to support socially responsible organizations. Therefore, it is proven that CSR can serve as a marketing instrument to improve the image of the organization. Moreover, the study shows the importance of a better understanding of how consumers in various countries perceive and define CSR activities (Maignan, 2001).

Ramasamy and Yeung (2009) used Maignan's (2001) study as basis for investigating the understanding of CSR from the perspective of Chinese consumers. They conducted a survey in Shanghai as well as Hong Kong and used existing data from similar studies performed in Europe and the U.S. According to their results, Chinese consumers have a larger

supportiveness of CSR. The larger support of CSR seems to be consistent with the collectivism which is present in the Chinese culture. Moreover, Ramasamy and Yeung (2009) examined how important Chinese consumers perceive the four responsibilities of CSR. Interestingly, the sample group in Shanghai did not consider the economic dimension as being part of corporate social responsibilities. On the other hand, the consumers in Hong Kong see all the four dimensions as individual components. Regarding the importance of the economic profitability, this responsibility is the most important one for Chinese customers. This finding cannot be explained the same way it was with the U.S. consumers being orientated towards individualism. The Chinese result may originate out of a broader perspective of the term economic responsibility. The importance put on the economic dimension may is caused by corporate activities such as the creation of jobs or the providing of meals and accommodations for the employees (Ramasamy & Yeung, 2009).

Based on the study conducted by Ramasamy and Yeung (2009), Kolk, van Dolen and Ma (2015) further investigated the consumer perception of CSR in China. The main purpose of their paper was to in-depth examine Chinese CSR perception and if it differs from Western cultures. Moreover, the authors analyzed whether the perceptions vary within the regions in China and if expectations to local Chinese companies are different than to foreign firms (Kolk, van Dolen & Ma, 2015). As Ramasamy and Yeung (2009) focused on Shanghai and Hong Kong, Kolk, van Dolen and Ma (2015) wanted to expand the insights into the Chinese consumer perception by gathering data from seven distinctive regional markets in China. The authors used the same questionnaire which Maignan (2001) introduced and which was also used by Ramasamy and Yeung (2009). According to Kolk, van Dolen and Ma's (2015) findings, the perception of CSR for Chinese consumers does not significantly vary from their Western counterparts. However, they added the insight that the Chinese consumers categorize CSR activities in two rather than in four categories. The first dimension is called "required CSR" which incorporates economic and legal responsibilities. The second one is the "expected CSR" which consists of ethical and philanthropic responsibilities (Kolk, van Dolen & Ma, 2015).

Moreover, Kolk, van Dolen and Ma (2015) emphasized the importance of two concepts in shaping the CSR perceptions in China. The first one is Guanxi which stands for the importance of relationships and social bonds between Chinese (Huang, 2000). According to Kolk, van Dolen and Ma (2015), the concept of Guanxi may be a reason for Chinese companies to intensify their input in philanthropic activities because they provide ways to build or sustain relationships. The second mentioned concept is Mianzi which represents the face culture in China. The concept of face is related to the social self-worth of a person and its wish to maintain

it (Zhang et al., 2014). The social need to gain or to at least retain face might have a positive impact on companies' engagement in social activities (Kolk, van Dolen & Ma, 2015).

Their paper also emphasizes the influence of cultural dimensions on the consumers' perceptions. For example, Kolk, van Dolen and Ma (2015) state that as China is a highly collectivist society, more weight is put on helping each other which can positively impact the importance of CSR. On the other hand, the authors also pointed out the high-power distance culture in China which may has a negative influence on the interest in CSR activities (Kolk, van Dolen & Ma, 2015). Due to the high-power distance, companies might not be expected to contribute extensively to the public welfare (Kolk, van Dolen & Ma, 2015).

Another academic study was conducted by Chen and Chiu (2018) and focused on the perceived CSR in Taiwan. The paper focuses on the relationship between consumer attribution and consumer skepticism towards CSR and how these two concepts influence the perceived CSR in Taiwan. In terms of CSR, the study used the four responsibilities defined by Carroll (1979) to describe the concept and divide it into sub-sections. Their study revealed two main findings. Firstly, skepticism towards CSR activities is positively related to ethical and philanthropic responsibilities. Secondly, value-driven motives are negatively related to skepticism towards CSR (Chen & Chiu, 2018). These insights can help business managers to better grasp the expectations of Taiwanese consumers (Chen & Chiu, 2018). However, the study did not reveal insights into the importance of each of the four CSR responsibilities in Taiwan.

According to the studies conducted by, for example, Maignan (2001), Ramasamy and Yeung (2009) and Kolk, van Dolen and Ma (2015), it is obvious that cross-cultural differences in consumers' perception of CSR activities exist. The differences in cultural dimensions have an influence on this perception. Katz, Swanson and Nelson (2001) even say a nation's expectation of CSR is modeled according to the cultural values and tendencies. The authors expect that countries which have a more individualistic culture and a low power distance to be more economically developed (Katz, Swanson & Nelson, 2001). Moreover, in countries which have a low position in power distance, uncertainty avoidance and masculinity but are highly individualistic, the consumer activism tends to be very strong (Katz, Swanson & Nelson, 2001). Also the authors Eisingerich and Rubera (2010) state that collectivism, long-term orientation and power distance have an impact on the contribution of CSR and on brand commitment.

3.3. Cultural dimensions

As the underlying cultural values seem to have a considerable impact on the consumers' perception of CSR activities, they will be elaborated on in this part of the thesis. Therefore, Hofstede's cultural dimensions and the GLOBE study will be introduced and explained.

3.3.1. Hofstede's cultural dimensions

For the purpose of analyzing the influence of culture on the consumers' perception of CSR, a cultural analysis of the three countries is needed. Therefore, Hofstede's cultural dimensions can be used which describe the values of different national societies. According to Hofstede (1980) culture is defined as "the collective programming of the mind distinguishing the members of one group or category of people from others". He identified the following six cultural dimensions: Power distance, Individualism versus Collectivism, Masculinity versus Femininity, Uncertainty Avoidance, Long Term Orientation versus Short Term Orientation and Indulgence versus Restraint (Hofstede, 2017). These six dimensions will be briefly described in the next paragraph.

Hofstede's (2017) first dimension, Power distance, describes the way how a society deals with inequalities between its members and to what extent less powerful members accept the unequal distribution of power. The second dimension, Individualism versus Collectivism, reflects the individual's dependence on the group. Individualistic cultures focus more on themselves and their close family whereas in collectivistic cultures all members of a so-called in-group look after each other with a high level of loyalty. Hofstede (2017) also differentiates between Masculinity versus Femininity. This is the third dimension which represents the tenderness or toughness of a society. Masculine cultures value success, money and things more whereas feminine cultures emphasize quality of life and caring for others. The fourth dimension, Uncertainty Avoidance, describes the extent to which people feel uncomfortable with uncertainty and ambiguous situations (Hofstede, 2017). Long Term Orientation versus Short Term Orientation is the fifth dimension and deals with a society's focus on past or present and future values (Hofstede, 2017). As mentioned in the study of Hofstede (2017), some cultures focus more on traditions and norms whereas others emphasize the look into the future and being prepared for it. Lastly, the sixth dimension is Indulgence versus Restraint. The indulgence in a society describes the extent to which people permit themselves to enjoy life and to allow gratification of needs. Members of a society that tend to have strict social norms in order to resist to their gratification of needs, have a higher level of restraint (Hofstede, 2017).

Hofstede's (2017) cultural dimensions can be used to understand and identify differences in consumers' perceptions of CSR. Consumer behavior is culture-bond (Hofstede, 2017), so the scores in the six dimensions of Austria, Canada and Taiwan can help to explain differences in the results of the empirical study. Before presenting a brief overview of each of the three cultures, the GLOBE study will be introduced.

3.3.2. The GLOBE study

In 2004, House et al. conducted the Global Leadership & Organizational Behavior Effectiveness (GLOBE) study. The main aim of the study was to investigate the influence of culture on an effective leadership style and on societal leadership expectations (House et al., 2004). Therefore, the authors applied nine dimensions which are partly overlapping with Hofstede's cultural dimensions. Figure 7 depicts the nine GLOBE dimensions and also illustrates to which other dimensions from existing literature they can be compared.

GLOBE 9 Cultural Dimensions Origins Chart		
Research Literature Comparison	Comparison Dimension	GLOBE 9 Cultural Dimensions
Hofstede 1980: cultural Cyert and March 1963: organizational	Uncertainty Avoidance	1 Uncertainty Avoidance
Mulder 1971: personal Hofstede 1980: societal	Power Distance	2 Power Distance
Triandis 1995	Individualism	3 In-Group Collectivism
No Designated Prior Research Studies		4 Institutional Collectivism
Hofstede 1980	Masculinity	5 Gender Equalitarianism
		6 Assertiveness
Kluckhohn and Stodtbeck 1961 Hofstede and Bond 1988 Hofstede 2001	Past, Present, Future Orientation Confucian Work Dynamism Long-Term Orientation	7 Future Orientation
McClelland 1961	Achievement	8 Performance Orientation
Kluckhohn and Strodtbeck 1961 Putman 1993 McClelland 1985	Human Nature as Good vs Human Nature as Bad Civic Society Affiliative Motive	9 Human Orientation

Figure 7: GLOBE 9 Cultural Dimensions Origins Chart (Source: Wolf, 2006, 64)

The nine cultural dimensions of the GLOBE study developed by House et al. (2004) are explained briefly in the following paragraphs:

- **Uncertainty Avoidance** reflects the degree to which a society is based upon social norms, rules and other procedures in order to reduce the uncertainty of future incidents (House et al., 2004).

- **Power Distance** describes the extent to which members of a community expect the equal distribution of power (House et al., 2004).

- **In-Group Collectivism** reflects the degree to which members of a society emphasize pride, solidarity and loyalty in their social groups and families (House et al., 2004).

- **Institutional Collectivism** presents the degree to which a collective distribution of resources and collective activities are encouraged and rewarded. For example, in societies with a high score in this dimension, leaders emphasize group loyalty and give it a higher priority than individual goals (House et al., 2004).

- **Gender Egalitarianism** identifies to which extent a society minimizes gender inequality. A high score in this dimension represents a larger proportion of women in management positions and less gender segregation in general (House et al., 2004).

- **Assertiveness** describes to which degree individuals in a society are behaving in an assertive and aggressive way in relationships to others. Moreover, the willingness for confrontations is considered (House et al., 2004).

- **Future Orientation** is the extent that describes the future oriented behavior of a community. Values such as the propensity for saving, planning or investments in the future account are significant for this dimension. In countries with a high score in this dimension, people call before they visit instead of visiting somebody spontaneously (House et al., 2004).

- **Performance Orientation** is the degree to which a society fosters and rewards innovation, performance advancements and excellence. Performance Orientation can be related to a high diversification of religion which is a sign for an undogmatic society that has distinct creative and innovative characteristics (House et al., 2004).

- **Human Orientation** describes the extent to which a caring and kind behavior towards other people is encouraged and rewarded by the society. Besides, also characteristics such as fairness, hospitality and generosity play a key role (House et al., 2004).

House et al. (2004) examined overall 62 nations and identified country scores for each dimension. Interestingly, the GLOBE study contains two scores for each nation. The first one is the "as is" score which reflects the present existence and the second one is the "should be" score which illustrates the values a nation is striving for. Throughout this thesis, the "as is" scores will be used as a referencing point. The 62 examined nations are grouped into ten distinctive cultural clusters. These cultures can be seen in Figure 8. According to this arrangement, Austria belongs to the Germanic European cluster, Canada to the Anglo cluster and Taiwan is part of the Confucian Asian cluster. Basically, the GLOBE study investigates and proves the cultural influence on the societal way of taking care of their members and the generation and distribution of wealth (House et al., 2004).
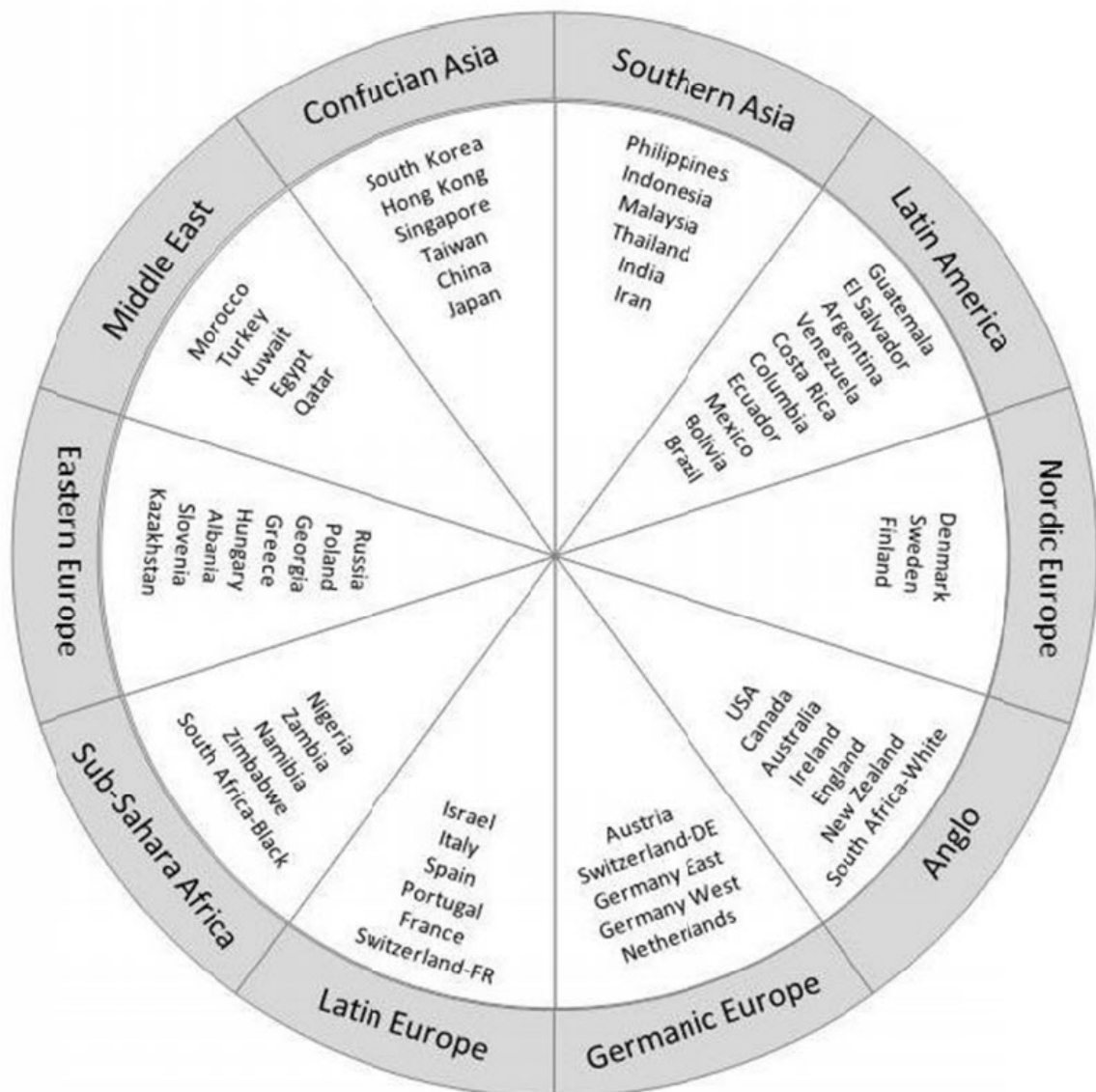
Culture Clusters in the GLOBE Study

Figure 8: Country clusters in the GLOBE study (Source: House et al., 2004)

3.4. Cultural and CSR background of the respective countries

As a next step, the cultural dimensions in regard to Austria, Canada and Taiwan will be analyzed. Their score in each of the dimensions will reflect the importance of different cultural values. Besides, also a brief overview of the CSR practices for each country is given.

3.4.1. Cultural background of Austria

Figure 9 depicts Austria's score in all of the six cultural dimensions according to Hofstede. The very low score of 11 in the Power Distance dimension represents the low significance of hierarchy, so the power tends to be decentralized and employees can easily access their superiors. Moreover, a direct and participative communication is preferred, and managers incorporate their employees' experience in the decision-making process. Regarding the dimension of Individualism, Austria reaches a score of 55 and can therefore be classified as an individualist society. People tend to focus mainly on themselves and only the close family. Individualist societies are characterized by a loose social framework. The employer-employee relationship is seen as a contractual relationship which has the objective to be beneficial for both parties. According to Hofstede's (2017) study, Austria has a high score of 79 in the third dimension and can therefore be classified as a masculine society. Values such as achievement, competition and performance are important. Austrians clearly tend to be highly success oriented and to strive for being the best in a field. Also in the next dimension, the Uncertainty Avoidance, a high score of 70 is present. This reflects the society's tendency to avoid uncertain situations. People in such cultures feel safer with strict rules and codes of belief. Moreover, the decision-making processes are done after considering and analyzing all available information in order to come to a secure decision. Generally, there is a striving for security and, if possible, ambiguous or unknown situations are avoided. Hofstede (2017) identified a score of 60 in the dimension of Long Term Orientation which represents the Austrians' pragmatic culture. This means that people can adapt to changing conditions easily and that they see thriftiness and modern education as instruments to be prepared for the future. The last dimension deals with indulgence and Austria reaches a score of 63. Therefore, it is considered as indulgent country which means that the society generally has a positive and optimistic attitude. People meet their desires to enjoy life and see their leisure time as a highly important component of their daily lives (Hofstede, 2017). After analyzing Austria according to Hofstede's (2017) dimensions, the same will be done with the results of the GLOBE (2004) study.
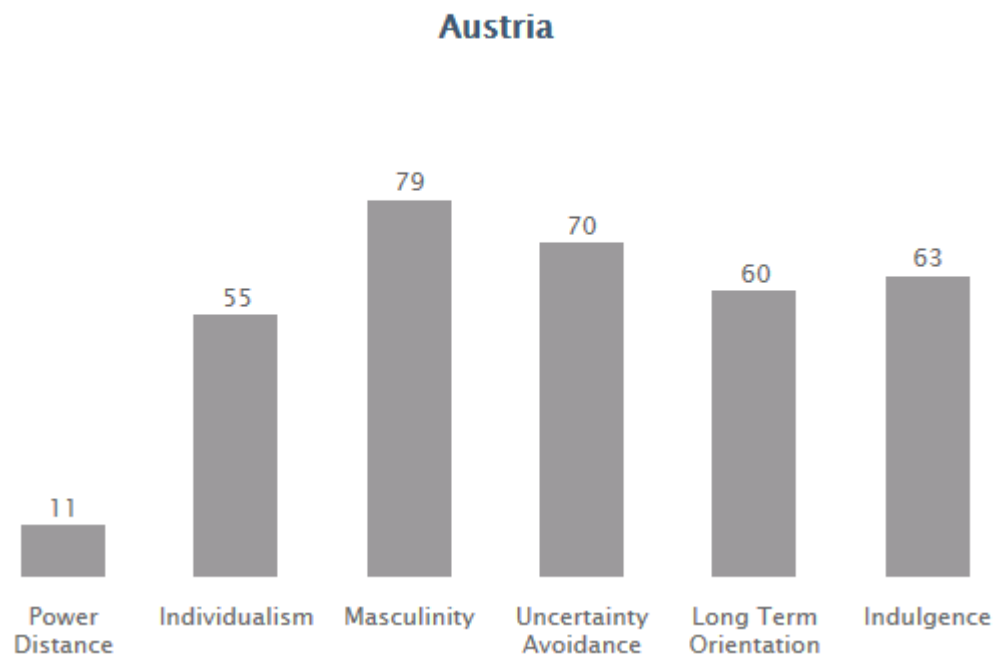
Austria

Figure 9: Austria's cultural dimensions according to Hofstede's model (Source: Hofstede, 2017)

According to the cultural groups of House et al. (2004), Austria belongs to the Germanic European cluster. Other countries in this cluster are Germany, the Netherlands and the German speaking part of Switzerland. Values such as orderliness, being honest and straight forward and loyal behavior are important (House et al. 2004). According to the GLOBE study, Germanic Europe is ranked as low-score cluster in Humane Orientation, Institutional Collectivism and In-Group Collectivism. Besides, it is considered as high-score cluster in Performance Orientation, Assertiveness, Future Orientation and Uncertainty Avoidance. In the remaining dimensions of Gender Egalitarianism and Power Distance it is ranked as mid-score cluster. The exact scores for each dimension can be seen in Figure 10. To sum up, societies such as the Austrian emphasize all kind of economic accomplishment and people tend to have an expressive and tough behavior. Moreover, social meetings are planned ahead in order to avoid spontaneous visits (House et al. 2004).
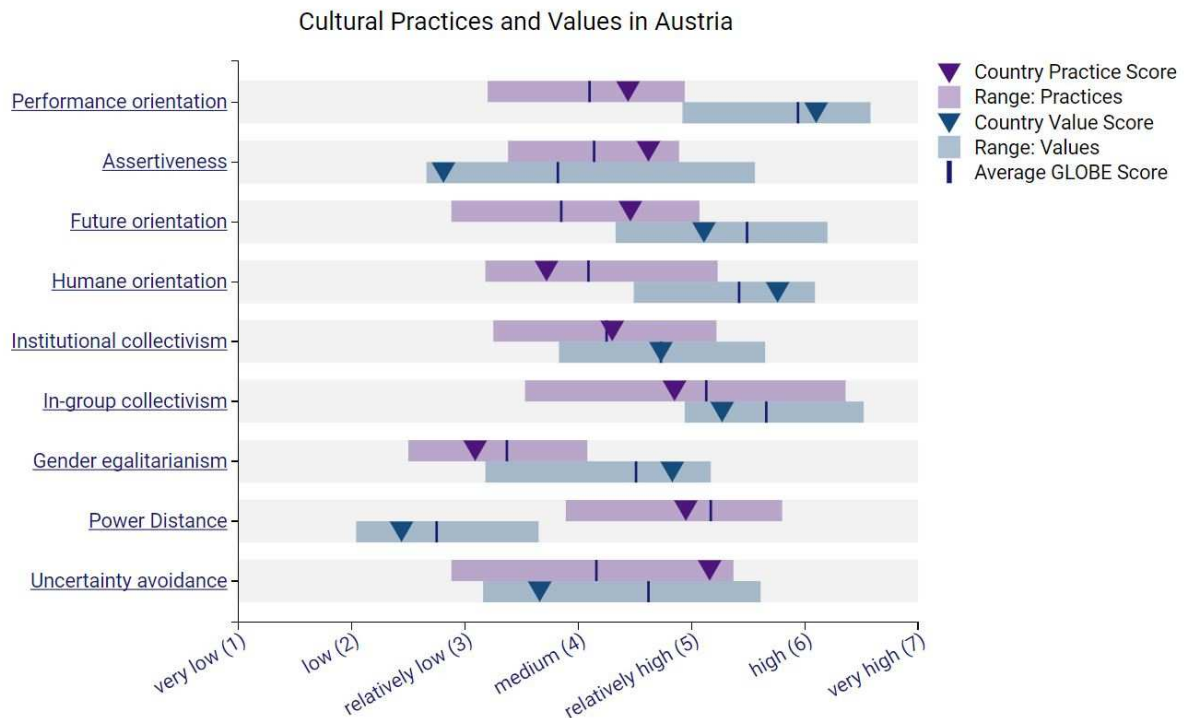
Figure 10: Austria's cultural dimensions according to GLOBE study (Source: GLOBE, 2004)

3.4.2. Cultural background of Canada

As depicted in Figure 11, Canada's score of 39 in the dimension of Power Distance is higher than Austria's score but still quite low. The Canadian culture is especially shaped by the pursuit of equality for all people and the high level of interdependence between people. Hierarchy has no high importance; hierarchic structures mainly exist for convenience and managers take into account their employees expertise and are easy accessible. Regarding the communication style, information is shared freely and a direct and straightforward communication is common. According to Hofstede (2017), Canada reaches its highest score in the Individualism dimension with 80 and can therefore be clearly categorized as individualistic society. Similar to Austria, the Canadian society is loosely-knit, and people mainly take care about themselves and their close family members. The same values are reflected in the business environment where employees have to show their own initiative and work in a self-reliant way. Canada has a score of 52 in the Masculinity dimension and is considered as a moderately masculine society. Canadians value success and performance at work while also putting a high emphasis on personal pursuits, sports and family gatherings. In general, Canadians strive for a stable work-life balance. Hofstede (2017) states that the Canadian society is open for new ideas, innovation and tends to try something unknown and new. This acceptance of uncertainty is reflected in the score of 48 in this dimension. Moreover, rules are not so dominant in the Canadian culture and the tolerance for opinions and the freedom of expression emphasize the society's uncertainty acceptance. Contrary to Austria, Canada has a low score of 36 in the dimension

of Long Term Orientation. Hofstede (2017) describes Canadians as a normative society which highly values traditions and time-honored norms. Besides, people tend to strive for quick results and do not focus too strong on saving for the future. The score in the last dimension, Indulgence, is with 68 quite like Austria. Therefore, also the Canadian culture can be classified as indulgent and tends towards being optimistic and enjoying life. Canada is a large country and can be divided into Anglophone Canadians and Francophone Canadians. Between the two groups, differences are present such as a more formal, hierarchical and emotionally expressive behavior of the French-Canadians (Hofstede, 2017).
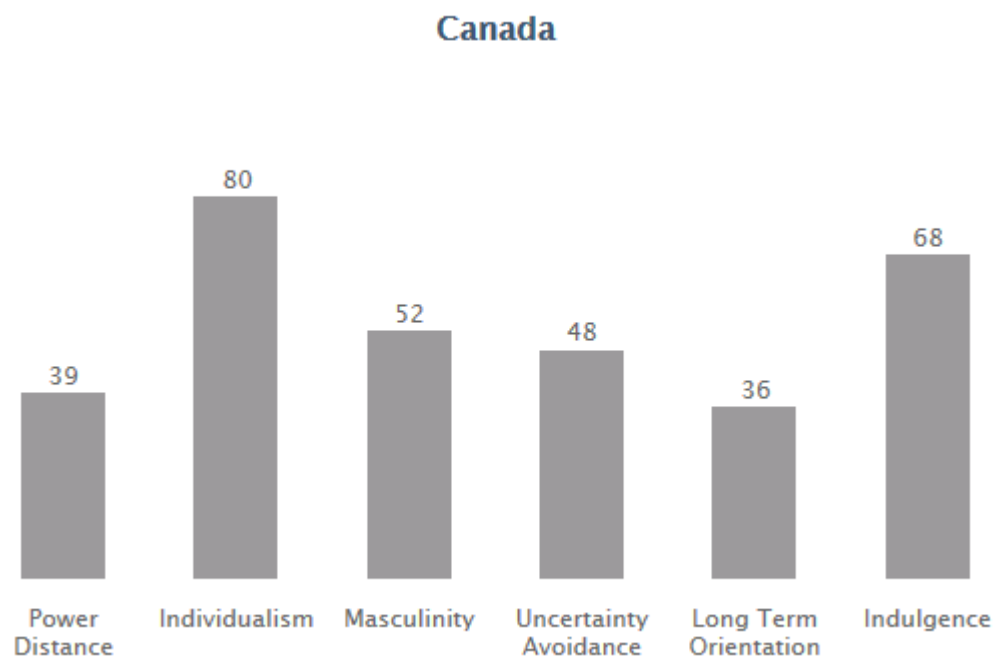
Canada

Figure 11: Canada's cultural dimensions according to Hofstede's model (Source: Hofstede, 2017)

According to the GLOBE study (House et al., 2004), Canada is assigned to the Anglo cluster. Interestingly, this cluster has the widest geographical spread, all members have English as common language and belonged to the British Empire in the past. The other countries in this cluster are the USA, Australia, Ireland, England, New Zealand and the white population of South Africa. The Anglo group is ranked as high-score cluster only in the dimension of Performance Orientation. It is also considered as low-score in only one dimension which is In-Group Collectivism. In the remaining seven dimensions, the Anglo cluster is situated in the mid-score range. Due to that, Canada belongs to a cluster which has a high goal orientation and where the achievement of objectives has a higher priority than family cohesion. Moreover, the performance orientation is shown through the use of merits as rewards (House et al., 2004). Figure 12 visualizes the scores of the Canadians in all the dimensions.

Figure 12: Canada's cultural dimensions according to GLOBE study (Source: GLOBE, 2004)
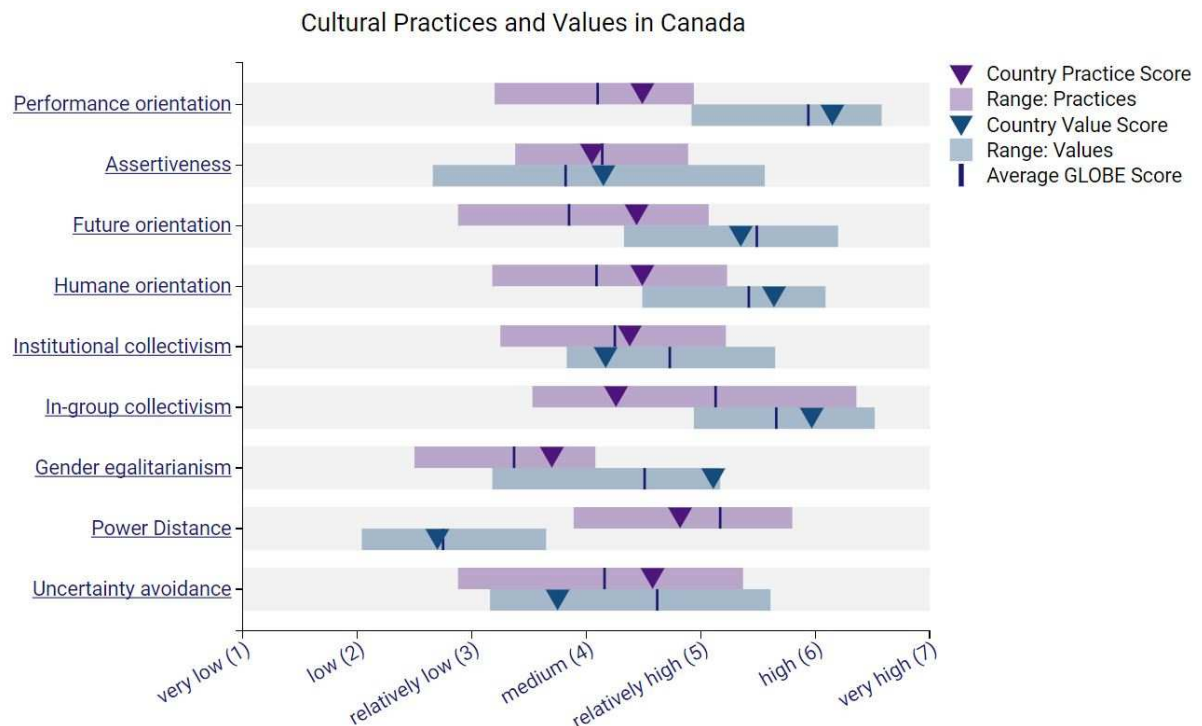
3.4.3. Cultural background of Taiwan

The scores of Taiwan in the six dimensions of Hofstede are shown in Figure 13. For Power Distance, Taiwan reaches a relatively high score of 58 which categorizes the society as hierarchical. Everyone has his or her determined place and the hierarchical order is commonly accepted. In the business environment, the superiors are expected to give their employees clearly defined tasks for execution and centralization is a widespread concept. The score in the Individualism dimension also differs significantly from the ones of Austria and Canada. With a score of 17 Taiwan is clearly a collectivistic society which is marked by strong relationships in the so-called "member group". Hofstede (2017) states that loyalty plays a key role, and everyone takes care about all the other members of their group. In case of offence, a person in a collectivistic society loses face and has a high feeling of shame. Regarding the employer-employee relationship, it is not contract based but more considered in moral terms, similar to the relation within a family. Therefore, management in Taiwan is about managing whole groups. Taiwan is considered as a slightly feminine society due to the relatively low score of 45 on this dimension. Due to that, instead of solving conflicts through fighting them out, feminine societies try to find compromises and to negotiate. Effective managers in Taiwan are expected to be supportive and to involve their employees into the decision-making process. According to Hofstede (2017), Taiwan scores 69 in the dimension of Uncertainty Avoidance which is very similar to Austria. Taiwanese people have a high desire to eliminate uncertainty

and therefore maintain codes and rules in order to feel more secure (Hofstede, 2017). Regarding the Long-Term Orientation, the country scores 93 and has a pragmatic and long-term oriented society. Taiwanese people have the ability to adapt their traditions to a changing environment. Moreover, a high tendency to save as well as to invest and a predominant concern for respecting virtue exist. Finally, the last dimension of Indulgence reaches a score of 49 which does not show a clear preference towards being indulgent or restrained (Hofstede, 2017).
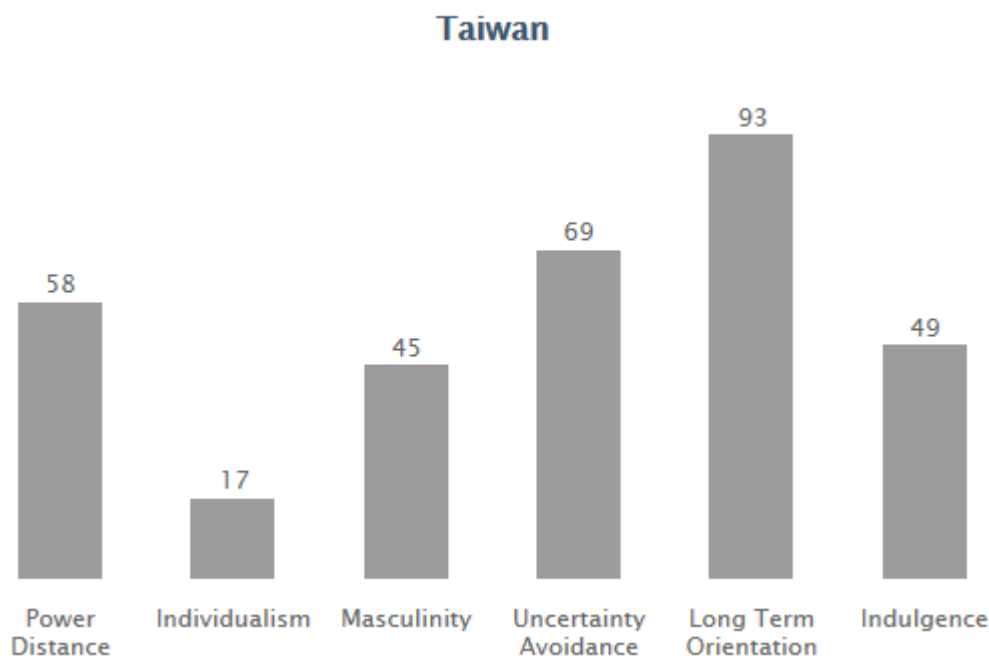
Figure 13: Taiwan's cultural dimensions according to Hofstede's model (Source: Hofstede, 2017)

House et al. (2004) categorize Taiwan to the Confucian Asian cluster. In this cluster, cultures have an especially elevated level of institutional collectivism. Other countries which belong to this group are South Korea, Hong Kong, Singapore, China and Japan. In the dimensions of Performance Orientation, Institutional Collectivism and In-Group Collectivism, the Confucian Asia region is ranked as one of the high-score clusters whereas in no dimension it is considered a low-score cluster. In the remaining six dimensions, Confucian Asia is a mid-score cluster. All the exact scores can be seen in Figure 14. Societies such as the Taiwanese tend to have collective goals and to act in a very family-oriented manner. In terms of rewards, Confucian Asian cultures usually choose gratification which is helpful to achieve a collective goal (House et al., 2004).
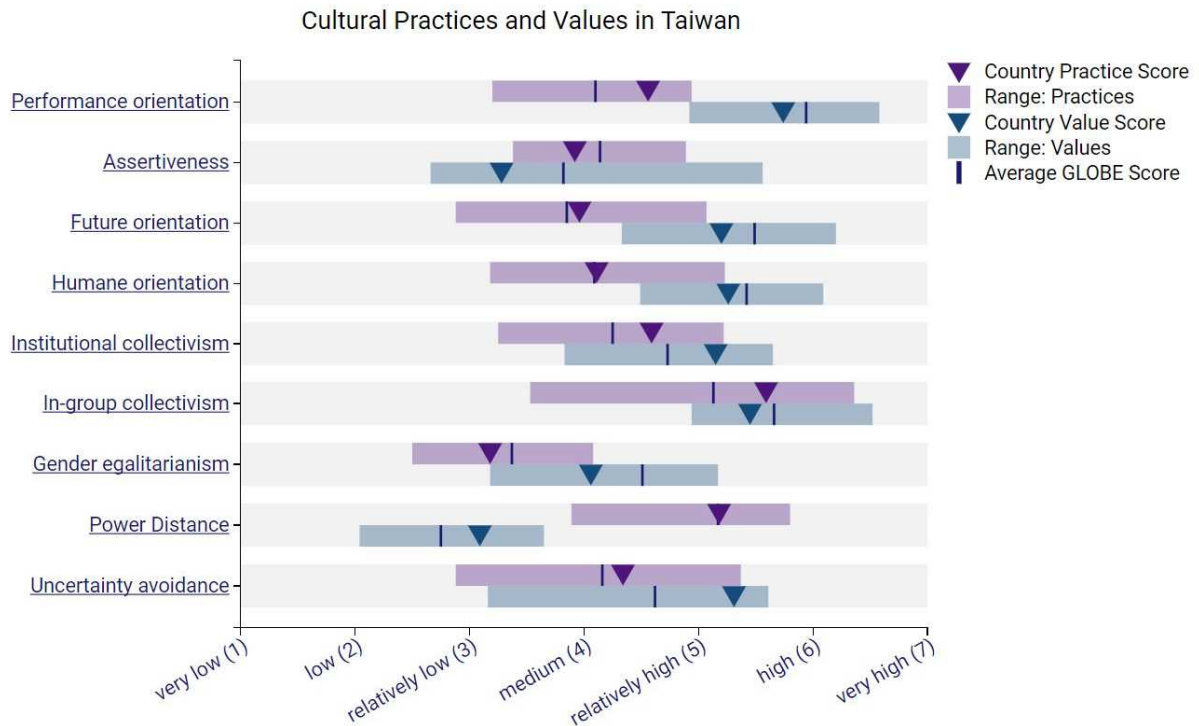
Figure 14: Taiwan's cultural dimensions according to GLOBE study (Source: GLOBE, 2004)

Before starting with the development of the hypotheses, a brief overview of CSR practices in Austria, Canada and Taiwan will be provided. This helps to provide the needed fundamental knowledge about CSR in each country in order to be able to understand and evaluate the consumers' perceptions towards it later on in the empirical part.

3.4.4. CSR in Austria

In Austria, sustainable development and its impacts on the economics started to be discussed in the late 1980s. The foundation for the CSR activities was the "social partnership" which represents the traditional Austrian broad stakeholder involvement (Strigl, 2005). As Angerler and Liegl (2008) state, Austria has a heterogenous CSR landscape with diverse approaches and an existing imbalance regarding the power between the involved actors. Since 2002, the "CSR Austria Initiative" is active which is the main instrument to support the European vision of sustainable development in Austria (Strigl, 2005). Moreover, the initiative rests upon the assumption that Austrian companies perceive social commitment as part of their tradition and see building trust to their stakeholders as prerequisite for economic success. One challenge for Austria is the large fraction of SMEs which are more difficult to involve in CSR discussions than global conglomerates (Angerler & Liegl, 2008). Steurer and Tiroch (2009) state that Austrian companies are not sufficiently aware of their corporate social responsibilities and that they tend to see CSR with a critical mindset. However, Austrian associations steadily support

and expand the CSR activities. Nevertheless, numerous potential opportunities for improvement are existing (Steurer & Tiroch, 2009).

3.4.5. CSR in Canada

In Canada, CSR practices are supported and broadcasted by The Conference Board of Canada which is a non-profit organization. Also other governmental and non-governmental institutions work on issues of CSR (Bodruzic, 2015). For example, CSR Wire reports about news and events connected to CSR or environmental, social and governance activities (Freeman & Hasnaoui, 2011). The Canadian government also promotes the practicing of CSR from a legal perspective. Laws about publishing CSR policies engaging with sustainability were introduced. Moreover, a Centre for Excellence in CSR was established by the Canadian government which provides information on CSR practices and policies (Liao, 2013). According to Liao (2013), Canada is on track to become a leader in corporate governance as well as CSR and sustainability.

3.4.6. CSR in Taiwan

In contrast to Western economies, CSR awareness in Asian countries is rather low. Nevertheless, CSR is on the rise especially in developed countries such as Taiwan (Ip, 2008). According to a study conducted by Fang, Koh and Chen (2017), Taiwanese consumers are positively influenced by CSR activities which leads to a higher purchase intention. In 2005, a survey was conducted which investigated the current status of CSR practices in Taiwan. According to the results, only 18.2% of the companies have published Sustainability or CSR reports to keep the public informed about their activities. However, 91.7% of the companies declared that they have the intention to learn more about CSR (Ip, 2008). These results reflect the fact that CSR is not that widely spread in Taiwan yet but significantly on the rise. Also Tu et al. (2013) mention that companies operating in Taiwan should adapt themselves to the rising trend of CSR and implement more sustainable practices.

4. Hypotheses

In this part of the thesis, the hypotheses will be formulated based on academic concepts and findings from scientific articles. The hypotheses formulation will be divided into three parts. The first one deals with consumers' support of socially responsible business in general. In the second part, hypotheses for consumers' evaluation of CSR are developed. Finally, in the third part, consumers' evaluations across Austria, Canada and Taiwan are compared.

4.1. Consumers' support of socially responsible business

Maignan (2001) argued in her study that the difference between individualistic and collectivistic ideologies has a noteworthy influence on the consumers' support for CSR activities. Due to the fact that collectivistic societies have an intensified desire to take care of the other members, the consideration of the society's welfare in shopping decisions is expected. According to Maignan (2001) consumers from a collectivistic background probably are even willing to make extra efforts to avoid buying from socially irresponsible companies. On the other hand, individualistic customers, for example U.S. shoppers, are expected to pay less attention to the social impacts of their purchasing behavior. Therefore, less attention for CSR activities is predicted for individualistic societies (Maignan, 2001).

Generally, collectivistic societies emphasize the "we-consciousness" which means that the in-group's well-being has priority. On the other hand, individualistic societies have an "I-consciousness" which is more self-oriented (Hofstede, 1980). Hsu (1971) argues that the concept of personality is only applicable in Western countries. The importance of individualism is reflected in the Western term personality. According to Hsu (1971), Chinese do not have the same concept, instead their word for "man" which his "jen" incorporates the person him- or herself and the intimate social as well as cultural environment. Due to the fact that Taiwan is in the same cultural cluster than China, a similar way of thinking regarding individualism and collectivism can be expected there (House et al., 2004).

The study conducted by Ramasamy and Yeung (2009) provided evidence that Chinese consumers attribute a higher importance to CSR activities than consumers in Europe or the U.S. Both subsamples of the study, consumers from Hong Kong and Shanghai, scored higher than their counterparts from a previous study in France, Germany and the U.S. (Maignan, 2001; Ramasamy & Yeung, 2009). Even though the time lag of seven years between the two studies decreases the reliability of the direct comparison, the results are consistent with the idea that Chinese consumers tend to regard companies as more trustworthy and caring than their Western counterparts (Ramasamy & Yeung, 2009). As already stated before, due to the

cultural closeness between China and Taiwan, a similar result for the Taiwanese consumers can be expected. Moreover, Asian consumers are identified to be the most socially aware shoppers worldwide (Nielsen, 2014).

According to Hofstede (2017), Taiwan has definitely a collectivistic society with a score of 17 in the individualism dimension. The GLOBE study (House et al., 2004) classifies Taiwan as part of the cluster Confucian Asia. This cluster has a high score on both, institutional and in-group collectivism (House et al., 2004). Due to that strong focus on collectivist goals, Taiwanese consumers are expected to show a tendency for incorporating the overall society's well-being into the shopping decisions. Consequentially, CSR activities may have a strong influence on the consumer behavior and can be a significant purchasing criterion. On the contrary, Austria and Canada are both considered as individualistic countries (Canada notably more than Austria) and this implies that consumers from these two countries pay less attention to the welfare of the society as a whole. As a result, the proposition that Taiwanese consumers will be more supportive of socially responsible businesses was developed:

H1a: Consumers in Taiwan will be more supportive of socially responsible businesses than Austrian and Canadian consumers.

Due to the fact that Austria has a lower score (55) than Canada (80) in the dimension of Individualism, it is probable that Austrian consumers will show a higher supportiveness than their Canadian counterparts in terms of socially responsible businesses (Hofstede, 2017). According to this argumentation, the hypothesis H1b was established:

H1b: Consumers in Austria will be more supportive of socially responsible businesses than Canadian consumers.

4.2. Consumers' evaluation of corporate social responsibilities per country

In chapter 2.2. Carroll's (1991) CSR pyramid was explained including the four types of corporate social responsibilities: economic, legal, ethical and philanthropic. The hypothesis established in this chapter will deal with the consumers' evaluation of these four corporate social responsibilities in each country.

Carroll's model is widely renowned and acknowledged in the academic literature of CSR. Maignan (2001) suggests that due to that, the four types of responsibilities can also be

expected to be significant for consumers. Therefore, consumers should be able to differentiate between them (Maignan, 2001). Besides, today's consumers have a higher awareness of CSR in general due to the overall increasing significance of this field and its rising presence in media and in education.

According to Maignan's (2001) study results, consumers in France, Germany and the U.S. distinguish between economic, legal, ethical and philanthropic responsibilities. Moreover, also the study conducted by Ramasamy and Yeung (2009) came to the result that Chinese consumers differentiate between the four types of social responsibility. Even though the four categories are to some extent interpreted differently in China than in Western countries, the differentiation between them is present and confirms the applicability of Carroll's corporate social responsibilities also in the Chinese context (Ramasamy & Yeung, 2009). Consequently, the following hypothesis suggesting that also the Austrian, Canadian and Taiwanese consumers will distinguish in the same way is established:

H2: Consumers in Austria, Canada and Taiwan are able to differentiate between the four responsibilities of businesses defined by Carroll.

Carroll (1979) described the economic responsibility as follows:

> "The first and foremost social responsibility of businesses is economic in nature. Before anything else, the business institution is the basic economic unit in our society. As such it has a responsibility to produce goods and services that society wants and to sell them at a profit. All other business roles are predicated on this fundamental assumption (Carroll, 1979, 500)"

Basically, it is uncertain if the Austrian, Canadian and Taiwanese consumers will share Carroll's assessment that the economic responsibility is the most significant one and the basis for the other business roles. Considering the results of the existing studies, Ramasamy and Yeung (2009) came to the result that Chinese consumers perceive the economic responsibility as the most important one. Also the study conducted by Burton, Farh and Hegarty (2000) showed that students from Hong Kong attributed more importance to the economic responsibility than to the remaining ones. In Maignan's study (2001) the U.S. consumers allocated the highest importance to the economic responsibility and she argued that the reason is the individualistic nature of the U.S. inhabitants. Apparently, this argumentation cannot be applied for the Chinese consumers because China is shaped by its collectivistic culture. Therefore, Ramasamy and Yeung (2009) argue that Chinese consumers regard economic

responsibilities in a broader perspective. In other words, the consideration is not only focused on the profit maximization, but other factors are included. For example, the companies' duty to create jobs is so essential for Chinese that it could explain the high importance of the economic responsibility. Moreover, many firms provide accommodation and meals for their employees which fosters the economic responsibility as well. Ramasamy and Yeung (2009) describe this other perspective as Chinese pragmatic approach to protect their own "rice bowl".

Another study supporting the significant importance of corporate economic responsibility in China was conducted by Kolk, van Dolen and Ma (2015). According to their results, the Chinese consumers put more emphasize on the required CSR than on the expected CSR. The required CSR consists of the economic and legal responsibilities whereas the expected CSR includes the ethical and philanthropic ones (Kolk, van Dolen & Ma, 2015). This also shows, that the economic responsibility as a part of the required CSR is perceived as highly important. According to House et al. (2004), China and Taiwan belong to the Confucian Asian cluster and both countries have very similar cultural values. Therefore, it is justifiable to expect that Taiwanese consumers will evaluate the economic responsibility similarly to their Chinese counterparts. As a result, the following hypothesis is formulated:

H3: Consumers in Taiwan will rank the economic responsibility as the most important one.

Regarding the ranking of the legal responsibility, especially the cultural dimension of Uncertainty Avoidance is supposed to have a high impact on the perceived importance. As Hofstede (2017) states, uncertainty about future events is constantly surrounding all people and ways to cope with it are through the use of technology, law and religion. Thinking about organizations, for example companies, these domains are reflected in technology, rules and rituals (Hofstede, 2017). The term law comprises all formal as well as informal rules that are guidelines for a society's behavior. Moreover, law is seen as instrument to diminish the uncertainty in the behavior of other members of the society (Hofstede, 2017). The main goal of rules is to make the behavior of people more predictable. In other words, an extensive legislation tries to reduce the uncertainty avoidance (Hofstede, 2017). Societies with a high score in the dimension of uncertainty avoidance are heavily relying on rules, norms and laws in order to decrease the unpredictability of future events. Consequently, these societies are expected to emphasize the importance of the legal responsibility also in regard to CSR activities. Also Kolk, van Dolen and Ma (2015) state that high uncertainty avoidance reflects the need for stability and predictability and a low level of stress. Therefore, cultures with high scores in uncertainty avoidance are expected to strive for legal compliance through focusing on the legal responsibilities (Kolk, van Dolen & Ma, 2015).

Considering Austria's high score of 70 in the Uncertainty Avoidance dimension, also a high importance of the legal responsibility for Austrian consumers can be anticipated. This proposition is strengthened by the findings of Maignan's (2001) study which included the examination of German consumers' perception. According to Maignan (2001), German consumers ranked the legal and the ethical responsibilities equally as the most important ones. Due to the fact that House et al. (2004) categorized Germany as well as Austria into the Germanic Europe cluster, these two countries are expected to have similar cultural values. Therefore, Austria's consumers are supposed to rank the legal responsibility similarly to their German counterparts. Considering that Germany has a score of 65 and Austria a score of 70 in the dimension of Uncertainty Avoidance, Austrian consumers can be expected to put even a higher emphasize on the legal responsibility than the Germans did. Therefore, the following hypothesis seems legitimate:

H4: Consumers in Austria will rank the legal responsibility as the most important one.

As Maignan (2001) states, the Individualism dimension can have an important impact on the significance consumers allocate to the economic responsibility of companies. For example, the U.S. consumers attribute the most importance to the economic responsibility and less to the legal, ethical and philanthropic ones. One of the reasons can be the individualistic ideology of the U.S. (Maignan, 2001). According to Hofstede (2017), the U.S. reaches a score of 91 in the Individualism dimension which is considered as very high. As Canada also has a high score on this dimension with 80 points (Hofstede, 2017), it can be assumed that the Canadian consumers will also privilege the economic responsibility over the other three responsibilities. Especially the fact that individualistic societies tend to emphasize the strive towards short term self-interests make it reasonable to assume that the Canadian consumers will expect the businesses to have economic goals as their first priority (Maignan, 2001). As more individualistic consumers tend to focus on fulfilling their self-interests, they may be less concerned with ethical, social or legal issues (Hur & Kim, 2017). As a result of this argumentation, the following hypothesis is suggested:

H5: Consumers in Canada will rank the economic responsibility as the most important one.

According to the cultural groups of House et al. (2004), Austria and Germany belong to the Germanic European cluster. Therefore, the perceptions consumers have towards CSR can be expected to be similar in these two countries. The results of the study conducted by Maignan (2001) show that the German consumers rank the corporate social responsibilities in the

following decreasing order of importance: (1) legal and ethical, (2) philanthropic and (3) economic. As argued already in the development of H4, Austrian consumers are assumed to rank the legal responsibility as the most important one. Regarding the other three, a similar result to the German consumers can be expected because the cultures have very similar scores in the dimensions of Hofstede. However, slight differences between the two cultures exist and can have a noteworthy influence on the perception consumers have of CSR activities. For example, Austria has a slightly lower score on the Individualism dimension with 55 than Germany with 67. Therefore, the importance Austrian consumers attribute to economic responsibilities may be lower than it was for their German counterparts.

As Karaosman, Morales-Alonso and Grijalvo (2015) state, the less a country scores on the Masculinity dimension, in other words, the more feminine a culture is considered, the more it can be expected to care for the weak, poor and needy persons in a society. Vitell, Nwachukwu and Barnes (1993) also state that masculine societies strive more towards achievement and material success at any cost, even on the expense of others. Therefore, masculine societies are expected to more likely tolerate unethical behaviors as long as it brings personal gains for them. Austria is a quite masculine society with having a score of 79 in this dimension (Hofstede, 2017). Also, Germany which has a score of 66 is considered a masculine society. As Austria ranks even higher in the Masculinity dimension, it can be that the Austrian consumers attribute less importance to the ethical responsibilities than their German counterparts. However, due to the fact that Austria and Germany have such a similar cultural and historical background, it can be assumed that the ranking of the corporate social responsibilities will be very similar. Therefore, the following hypothesis is suggested:

H6: Consumers in Austria will rank the economic, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) ethical, (2) philanthropic, and (3) economic.

Ramasamy and Yeung (2009) came to the result that Chinese consumers perceive the economic responsibility as the most important one followed in decreasing importance by the ethical, legal and philanthropic one. As House et al. (2004) categorize China as well as Taiwan to the Confucian Asian cluster, the perception of Taiwanese consumers can be assumed to be similar to their Chinese counterparts. In this cluster, especially the high level of institutional collectivism is prevalent which can be a reason why the ethical responsibility is considered more important than the legal one. However, according to Hofstede's (2017) dimensions, China and Taiwan have significant differences. For example, China has a low Uncertainty Avoidance of 30 whereas Taiwan has a score of 69. Due to that, the Taiwanese consumers can be expected to attribute more significance towards the legal responsibilities than the

Chinese consumers. On the other hand, also the difference in the dimension of Masculinity is large with China being a quite masculine society with a score of 66 whereas Taiwan is less masculine with scoring 45 (Hofstede, 2017). This can be an indication that Taiwanese consumers will perceive the ethical responsibility more important than their Chinese counterparts. Considering all these information, the following hypothesis was established:

H7: Consumers in Taiwan will rank the legal, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) ethical, (2) legal, and (3) philanthropic.

According to the results of the study conducted by Maignan (2001), the U.S. consumers ranked the economic responsibility as the most important one, closely followed by the legal responsibility and putting less significance on the ethical and the least importance on the philanthropic responsibility. Even though there are differences between the U.S. and the Canadian culture, both of them belong to the Anglo cluster (House et al., 2004). Therefore, the expected perception towards CSR from the Canadian consumers can be assumed to be similar to the one from their U.S. counterparts. However, according to Hofstede's (2017) dimensions, the largest differences between the two countries are found in the dimensions of Individualism and Masculinity. Canada is less individualistic with a score of 80 compared to the U.S. which achieves a score of 91. For the Masculinity dimension, Canada scores 52 whereas the U.S. is more oriented towards achievement and competitiveness with a score of 62. As Yoo and Donthu (2002) state, individualism has been found to have negative effects towards ethical sensitivity and norms. Moreover, masculine societies are more likely to accept unethical behavior because they focus on personal gains (Vitell, Nwachukwu & Barnes, 1993). Therefore, the Canadian consumers can be expected to attribute more significance towards ethical responsibilities than their U.S. counterparts.

Nevertheless, it can be assumed that the legal responsibility is still more important than the ethical one because of the score in the dimension of Uncertainty Avoidance. The U.S. consumers ranked the legal components as the second most important ones and the U.S. has a score of 46 in Uncertainty Avoidance (Hofstede, 2017). Canada is very similar but scores a little higher with 48 on that dimension which can be an indication that also Canadian consumers will attribute significant important towards legal responsibilities. Accordingly, the following hypotheses regarding the perception of the Canadian consumers is proposed:

H8: Consumers in Canada will rank the legal, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) legal, (2) ethical, and (3) philanthropic.

4.3. Comparison of corporate social responsibilities across countries

In this chapter, the four categories of social responsibilities will be compared across the three investigated countries. Therefore, four hypotheses are formulated which focus on the differences in consumers' perception of CSR between Austria, Canada and Taiwan.

Hofstede (2017) argues that there exists a relationship between the masculinity of a society and the emphasize put on economic achievement and growth. Societies which have a high score in the Masculinity dimension are driven by values such as competition, success and performance. On the other hand, feminine societies (with a low level of masculinity) tend to allocate a higher significance to the quality of life (Hofstede, 2017). The more feminine a society is, the more the people care for persons in underprivileged situations (Karaosman, Morales-Alonso & Grijalvo, 2015). Also, Vitell, Nwachukwu and Barnes (1993) state that masculine societies tend to strive towards their personal gain, also on the expense of others. Considering the high score of Austria in the dimension of Masculinity (79) and the significantly lower scores of Canada (52) and Taiwan (45), it can be expected that consumers in Austria will attribute the corporate economic responsibility a higher importance than consumers in the other two countries. Subsequently, the following hypothesis is proposed:

H9: Consumers in Austria will allocate more importance to corporate economic responsibility than consumers in Canada and Taiwan.

As described already in the derivation of hypothesis H4, the dimension of Uncertainty Avoidance is supposed to have an essential impact on the consumers' perception of the corporate legal responsibility defined by Carroll (1979). Countries with a high score in Uncertainty Avoidance are expected to place more emphasize on legal issues. Considering the high score of Austria (70) and Taiwan (69) and the low score of Canada (48) in Uncertainty Avoidance (Hofstede, 2017), the proposition that Canadians will allocate less importance to corporate legal responsibility than their Austrian and Taiwanese counterparts seems legitimate. Subsequently, the following hypothesis comparing the importance of the legal responsibility across the three investigated countries is formulated.

H10: Consumers in Canada will allocate less importance to corporate legal responsibilities than consumers in Austria and Taiwan.

Societies which are more feminine than masculine tend to attribute more importance to ethical behavior and to social issues in general. In other words, masculine societies are expected to tolerate unethical behavior more than their feminine counterparts because they are mainly

focusing on their own achievements (Vitell, Nwachukwu & Barnes, 1993). Considering the scores in Hofstede's (2017) dimension of Masculinity, Austria is the most masculine society with 79 followed by Canada with 52 and Taiwan with 45. This proposes the hypothesis that Taiwanese consumers will perceive the ethical dimension as more important than their Austrian and Canadian counterparts.

However, Masculinity is not the only cultural dimension that can have an influence on the perception of ethical responsibility. As Yoo and Donthu (2002) state, Individualism has been found to have negative effects towards ethical sensitivity and norms. The more individualistic a society is, the more likely the consumers will attribute less importance towards ethical issues. Canada is the most individualistic country with a score of 80 in this dimension followed by Austria with 55 and Taiwan with 17 (Hofstede, 2017). By taking into account the level of Individualism for each country, the conclusion that Taiwanese consumers will put more emphasize on the ethical dimension than the Austrians and Canadians can be drawn again. Therefore, the following hypothesis regarding ethical responsibility is proposed:

H11: Consumers in Taiwan will allocate more importance to corporate ethical responsibilities than consumers in Austria and Canada.

As already mentioned before, the more collectivistic a culture group is, the more the consumers can be assumed to require businesses to incorporate social initiatives (Yoo & Donthu, 2002). Especially philanthropic responsibilities which go beyond common social initiatives are likely to be perceived as highly important by consumers from collectivistic cultures. As Taiwan is the most collectivistic society compared to Austria and Canada, it can be assumed that Taiwanese consumers will attribute more importance towards philanthropic responsibilities of business. Moreover, as Sood and Arora (2006) argued, philanthropy is ingrained within the religious ideologies in Asia which increases the presence and importance of philanthropic responsibilities born by businesses. Considering this information, the following hypothesis regarding corporate philanthropic responsibilities is formulated:

H12: Consumers in Taiwan will allocate more importance to corporate philanthropic responsibilities than consumers in Austria and Canada.

4.4. Summary of hypotheses

In the following table, all the hypotheses are listed in order to provide a summary of this chapter and to clearly present them at a glance.

Number	Hypothesis
	Consumers' support of socially responsible business
H1a	Consumers in Taiwan will be more supportive of socially responsible businesses than Austrian and Canadian consumers.
H1b	Consumers in Austria will be more supportive of socially responsible businesses than Canadian consumers.
	Consumers' evaluation of corporate social responsibility per country
H2	Consumers in Austria, Canada and Taiwan are able to differentiate between the four responsibilities of businesses defined by Carroll.
H3	Consumers in Taiwan will rank the economic responsibility as the most important one.
H4	Consumers in Austria will rank the legal responsibility as the most important one.
H5	Consumers in Canada will rank the economic responsibility as the most important one.
H6	Consumers in Austria will rank the economic, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) ethical, (2) philanthropic, and (3) economic.
H7	Consumers in Taiwan will rank the legal, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) ethical, (2) legal, and (3) philanthropic.
H8	Consumers in Canada will rank the legal, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) legal, (2) ethical, and (3) philanthropic.
	Comparison of corporate social responsibility across countries
H9	Consumers in Austria will allocate more importance to corporate economic responsibility than consumers in Canada and Taiwan.
H10	Consumers in Canada will allocate less importance to corporate legal responsibilities than consumers in Austria and Taiwan.
H11	Consumers in Taiwan will allocate more importance to corporate ethical responsibilities than consumers in Austria and Canada.
H12	Consumers in Taiwan will allocate more importance to corporate philanthropic responsibilities than consumers in Austria and Canada.

Table 2: Summary of hypotheses

5. Methodology

After introducing the literature which is relevant for this thesis as well as developing the hypotheses, this chapter explains the methodology and quantitative study conducted for the empirical part. In the following, the quantitative research method, the data collection process as well as the sample selection and the data analysis procedure are presented.

5.1. Quantitative research method

For conducting an empirical research, three different approaches can be applied which are either a quantitative, qualitative or mixed method. The quantitative method is best suitable for statistical analysis of a large number of standardized answers (Creswell, 2013). Since this thesis has the aim to investigate the consumers' perception of CSR in three different countries, a questionnaire was used in order to gather insights. This questionnaire consists of standardized answers and will deliver a large amount of data. Therefore, the quantitative research method was chosen for this thesis.

As stated by Bryman and Bell (2015), quantitative research has many advantages. First of all, this research method facilitates the gathering and processing of large amounts of data. Moreover, validity and reliability are high due to the objective data collection in quantitative research. This method is also best suitable for identifying correlations and differences between variables (Bryman & Bell, 2015). Needless to say that also some disadvantages exist for this research method. For example, for in depth research, qualitative methods are considered to be more appropriate because quantitative methods might not provide sufficient explanations to specific findings (Muijs, 2010). However, due to the given research purpose of this thesis, a quantitative research method is the best option in order to investigate the consumers' perception of CSR and to identify the differences between the three countries.

According to Muijs (2010), two different quantitative research approaches exist which are the experimental and non-experimental research methods. Non-experimental research methods are applied to observe and describe findings which fit to this thesis research purpose. One of the most frequently applied non-experimental research type is the survey format with a standardized questionnaire. Especially online surveys are on the rise due to their flexibility of conducting a study and also because of the cost and time savings. Another important advantage is the storages of the responses in a database which facilitates the statistical analysis (Muijs, 2010). Due to all these mentioned advantages, an online survey was chosen to be conducted for this thesis.

5.2. Data collection

In order to answer the research question of this thesis, primary data was collected by conducting a quantitative survey. The questionnaire used for this thesis was developed by Maignan (2001) and was also utilized by Ramasamy and Yeung (2009) as well as Kolk, van Dolen and Ma (2015). As in the other three studies before, 16 items covering the four components of CSR were used to measure the consumers' perception of CSR. Consequently, a proper replication to the before conducted studies in a different country-context was carried out. Each item was rated on a seven-point scale which ranged from strongly disagree to strongly agree. Moreover, demographic questions regarding the nationality, gender, age, education and occupation were included in the survey. The questionnaire can be found in the appendix and was available in English as well as German. It took around 10 minutes to complete it. The questionnaire contained five sections. The first one dealt with the respondents' demographics such as gender, age, educational background and nationality. The second section consisted of six questions about the support of CSR practices in general. The sections three to six each had four questions focusing on one of the responsibilities defined by Carroll (1979): economic, legal, ethical and philanthropic responsibilities. As the questionnaire developed by Maignan (2001) was used for the survey, the English version was already existing. In order to ensure translation equivalence, the items were translated from English to German from a native speaker. The online website www.umfrageonline.com was used for creating the questionnaire.

5.3. Sampling method

Generally, there are two main sampling methods which are probability and non-probability sampling (Bryman & Bell, 2015). As it was impossible to provide every person of a population an equal probability to take part in the survey, the non-probability sampling method was applied. More specifically, the sampling method of convenience sampling was used. This method was chosen because it is a non-probability sampling method which means that the participants are selected due to their availability (Business Dictionary, 2018). Convenience sampling decides for participants which are easy to access and willing and available to respond (Gravetter & Forzano, 2011).

As the goal of this thesis is to examine the differences of consumers' perception of CSR in three countries, the sample of the survey was split in three subsamples: Austrian, Canadian and Taiwanese consumers. As everyone is a consumer, all persons from Austria, Canada and Taiwan were the target group for the survey. They had the possibility to fill out the questionnaire between October 8[th,] 2017 and July 15[th,] 2018. The link to the survey was distributed to as

many Canadians, Taiwanese and Austrians as possible through using personal contacts as well as social media platforms such as Facebook, WeChat and WhatsApp. Moreover, the method of snowball sampling was applied which means that the survey participants were asked to forward the link to their friends, family members or working colleagues. Through doing that, the best possible diversity in regard to gender, age, education and other diversification elements was achieved.

5.4. Data analysis

According to Bryman & Bell (2015), the procedure for analyzing quantitative data can vary. After having collected all data, the first step of the analysis was data cleansing by checking the completeness of the gathered information (e.g. all answers of respondents who did not finish the survey were removed). No data recoding was needed because all the questions in the survey were formulated in a positive way (the higher the score, the higher the support of the CSR dimension). In order to carry out a descriptive analysis, the data was exported to statistics software SPSS. The means for the relevant variables were calculated and factor analyses as well as one-sample t-tests were conducted in order to gather evidence for supporting or rejecting the before established hypotheses. Before presenting the results, three important concepts regarding measurement will be briefly touched on. According to Mujis (2004), validity, reliability and generalizability are the three key concepts in quantitative research. Therefore, these will be explained and related to this thesis in the following by starting with generalizability.

5.5. Generalizability

Generalizability is an important concept which is applied in academic researches. It deals with the statistical generalization from the information gathered through a sample to a full population (Lund, 2013). Also, it deals with the question if the gained results and insights from a study are representative of an entire population or a larger group of people (Bryman & Bell, 2015). Regarding this thesis, the three subsamples, namely Austrian, Canadian and Taiwanese consumers are the basis for generalizing the perception of these nationalities towards CSR practices. Although these three subsamples include respondents from all ages, educational backgrounds and gender, one needs to be cautious to generalize from the small samples to the entire populations. Especially, because other demographic variables were not included.

5.6. Validity

Adcock and Collier (2001) state that measurement validity is accomplished when the scores obtained in a study meaningfully capture the comprised idea of the corresponding concept. In

other words, validity refers to the question whether or not a devised indicator really measures the chosen concept (Bryman & Bell, 2015). In order to ensure that the questions in the survey are the right items to measure the latent concept (general support of CSR, economic, legal, ethical and philanthropic responsibility), a factor analysis for each of the three subsamples (Austria, Canada and Taiwan) was conducted.

5.7. Reliability

The third element that influences the quality of a measurement instrument is reliability (Mujis, 2004). As Bryman and Bell (2015, 169) state "*reliability refers to the consistency of a measure of a concept*". When talking about statistical measurements, reliability refers to the degree to which the scores are free of measurement error (Mujis, 2004). In order to assess the internal reliability of the 5 scale items, their Cronbach's Alpha was calculated. The Cronbach Alpha for csrsupport is 0.818, for csreconomic is 0.775, for csrlegal is 0.836, for csrethical is 0.760, and for csrphilanthropic is 0.857. According to Mujis (2004), a score above 0.7 is considered as reasonable reliability for academic research. After having investigated the data for its validity, reliability and generalizability, the presentation of the results will follow in the next chapter.

6. Results

The following chapter deals with the empirical part of this thesis and is structured as follows: At the beginning, the demographics of the sample will be dealt with before starting to discuss the results of the quantitative survey. The results are divided into three sub-sections similar to the structure of the hypotheses before. Firstly, the consumers' support of socially responsible business will be examined. Secondly, the focus lies on consumers' evaluation of corporate social responsibilities. Thirdly, a comparison of CSR across countries is conducted.

6.1. Demographics of the sample

As a starting point, the demographics of the surveyed persons are analyzed. In total, 217 people participated in the survey. From this number, 182 participants completed the survey and their responses could be used for the analysis of the results. All the respondents had to be either from Austria, Canada or Taiwan because these three countries were of interest for the conducted survey. From Austria, 70 persons participated, 60 from Canada and 52 from Taiwan. Figure 15 illustrates the distribution of the participants over the three investigated countries. The number of respondents per country are similar even though slightly more Austrian answered, followed by their Canadian and Taiwanese counterparts.
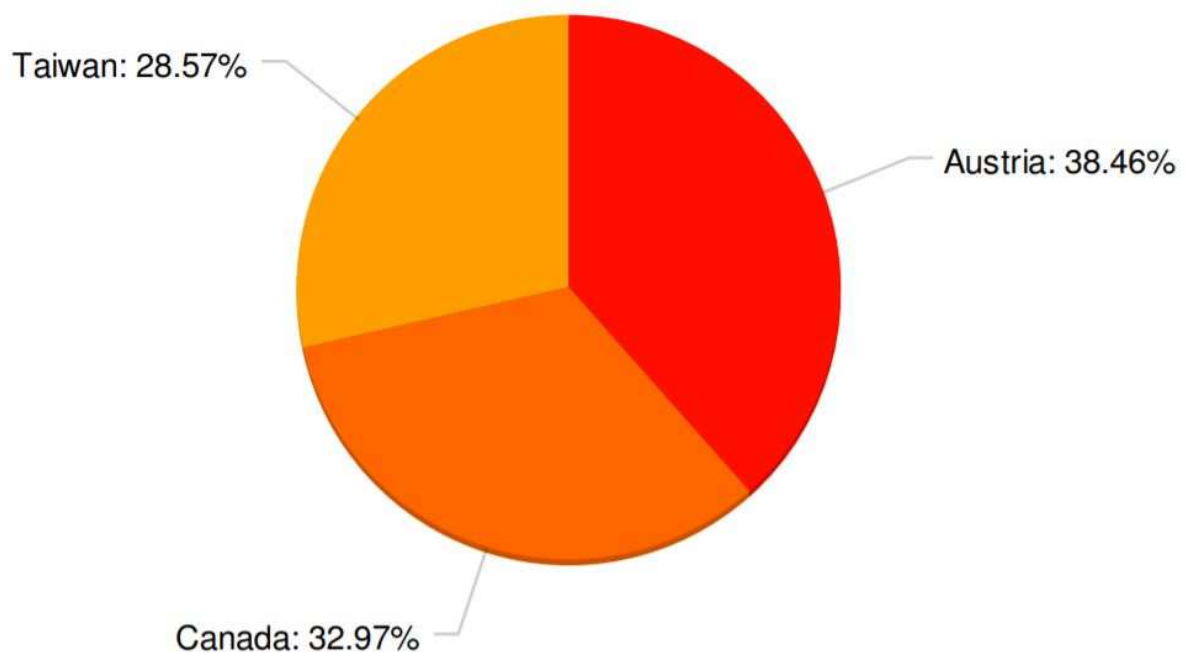
Participants per country

Figure 15: Participants per country

Regarding the gender, 67 male and 115 female participants filled out the survey. Figure 16 visually shows the gender distribution with more than 63% of the respondents being female and nearly 37% being male. The age ranges from 19 to 68 years. The majority of the participants (133) are between 19 and 29 years old, 31 are in the age range between 30 and 39, 6 participants between 40 and 49 years and 12 of them are older than 50. The age is not equally distributed over all the age groups. However, this disparity can also be seen as an advantage. The majority of the participants is quite young and therefore will be the consumers during the next decades and their perception of CSR practices is of high significance.
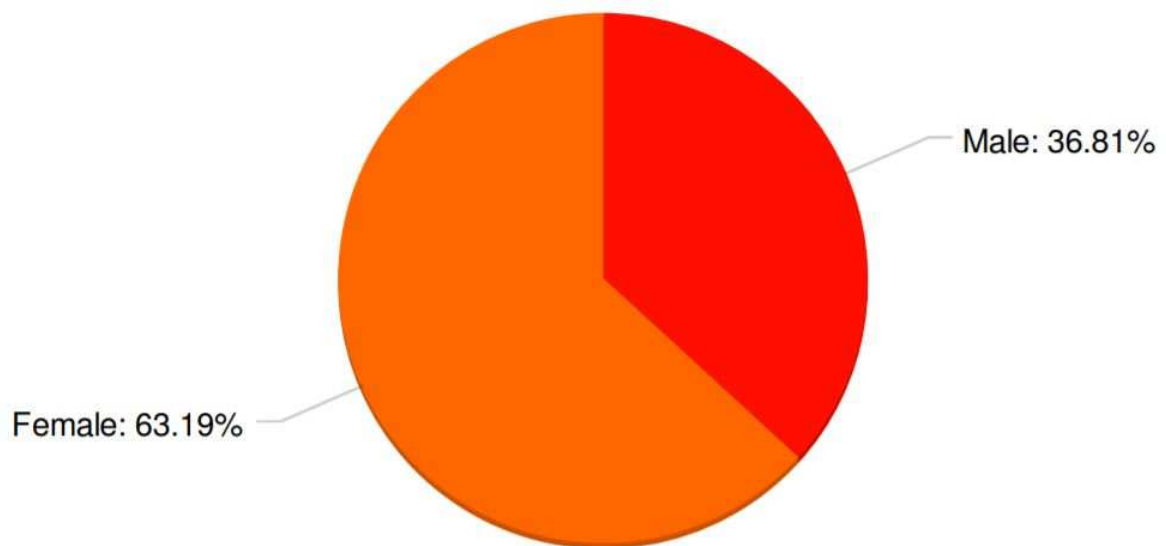
Gender of the participants

Figure 16: Gender of the participants

The last demographic information which was asked for was the highest educational degree of the respondents. The possible range varies from high school degree or under up to doctorate's degree. As illustrated in Figure 17, around 40% have a bachelor's degree, nearly 35% hold a master's degree, nearly 12% did a high school degree or have less education, more than 10% have an associate degree and the rest has some other educational status.
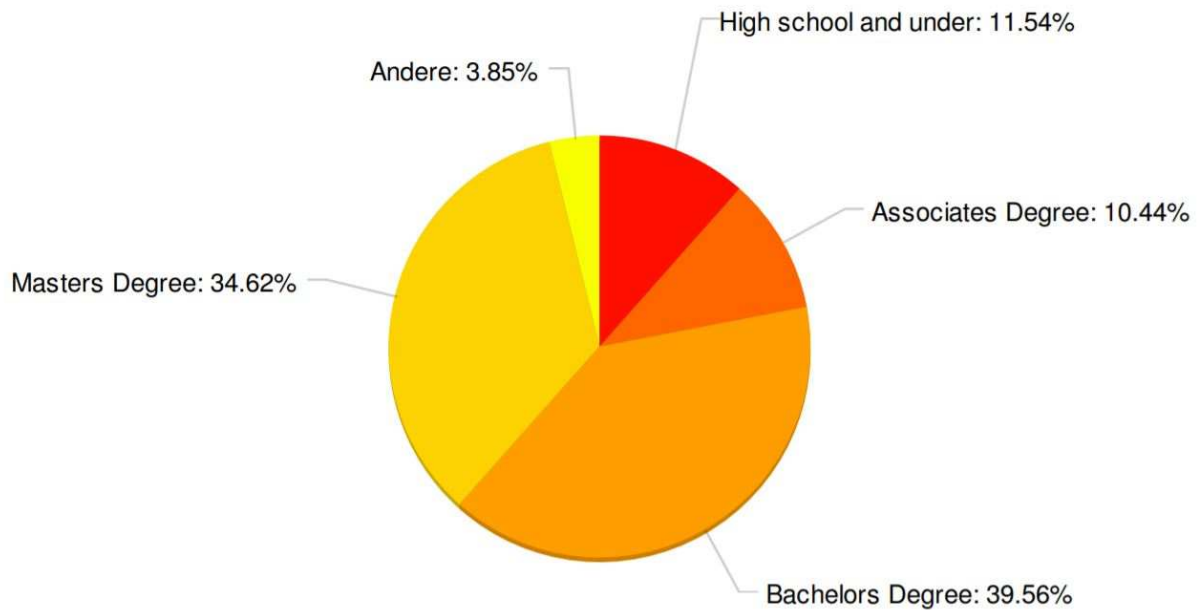
Educational degree of the participants

Figure 17: Educational degree of the participants

In Table 3, the profile of the respondents is shown for each of the three investigated countries. This helps to identify differences between the subsamples of the three countries. The range of the age as well as the mean of it is quite similar in Austria, Canada and Taiwan. The mean age only varies slightly from 31, 28 and 27 years. However, regarding the gender distribution, a quite significant difference is present. In Austria, gender equality was nearly achieved (51% male versus 49% female). In Canada, there is already a slight inequality with 38% male and 62% female respondents. The disparity gets larger within the Taiwanese sample (15% male and 85 %female). The reason for the wide difference is unclear. One probable reason could be that especially the female studying colleagues distributed the questionnaire to their friends and families. It seems that they mainly forwarded it to female persons and not so frequently to male friends. Finally, for the educational background of the sample it is worth mentioning that in all three countries more than half of the respondents have a Bachelor's or Master's degree. The high educational background of the sample is due to posting the questionnaire in university related social media websites and the distribution via fellow studying colleagues.

Profile of respondents		Austria	Canada	Taiwan
Age:	Mean	31	28	27
	Minimum	23	19	20
	Maximum	59	68	54
Gender:	Male	51%	38%	15%
	Female	49%	62%	85%
Degree:	High School and aunder	19%	17%	0%
	Associates Degree	20%	5%	4%
	Bachelors Degree	27%	58%	35%
	Masters Degree	31%	15%	62%
	Other	3%	5%	0%

Table 3: Profile of respondents

6.2. Results: Consumers' support of socially responsible business

After having discussed the demographics of the sample, the results for the consumers' general support of socially responsible business will be presented first. For testing hypotheses H1a and H1b, the means of the variable "csrsupport" were taken into account. The variable "csrsupport" reflects the degree of consumers' support for corporate social responsibility for each country. As visible in Table 4, the means of the samples are quite similar with Canada scoring 5.8 followed by Taiwan with 5.79 and Austria with 5.55.

Variable	Country	N	Mean	Standard-Deviation	Standard-Error	95%-confidence interval minimum level
csrsupport	Austria	70	5.5548	0.85349	0.10201	5.3513
csrsupport	Canada	60	5.8028	0.82481	0.10648	5.5897
csrsupport	Taiwan	52	5.7885	0.86767	0.12032	5.5469
Total		182	5.7033	0.85175	0.06314	5.5787

Table 4: Descriptive Statistics for CSR Support

The results of a oneway analysis of variance (ANOVA) ($F_{(2, 179)}$ = 1.748, p = 0.177) show that the difference between the countries is not significant. This means that the difference between the three samples is not relevant and all the three countries score the same regarding their consumers' support of socially responsible business. Hence, hypotheses H1a and H1b are both rejected. This means that the consumers in Austria, Canada and Taiwan all have in general the same level of support towards CSR practices. In the following, a closer look will be taken on the consumer's perception for each country.

6.3. Results: Consumers' evaluation of corporate social responsibilities per country

In order to examine hypothesis H2, exploratory factor analyses were executed separately for each country. As can be seen in Table 5, four factors were observable in all the three country samples. For Austria, no significant cross-loading between the factors could be observed. This means that the Austrian consumers clearly regrouped the corporate social responsibilities into the economic, legal, ethical and philanthropic categories. For the Canadian sample, cross-loading was observed for one of the economic questions (ec3), one of the legal questions (l4) and two of the ethical questions (et2, et3). However, the majority of the questions did not have any significant cross-loading and the philanthropic category did not have any at all. Therefore, it can be said that also the Canadian consumers are able to distinguish between the four types of CSR defined by Carroll (1979). The Taiwanese sample result shows significant cross-loading for two economic questions (ec3, ec4), one ethic question (et3) and one philanthropic question (p4). The legal dimension was clearly regrouped by the Taiwanese consumers and the majority of the questions from the other categories were without significant cross-loading. For this reason, it is legitimate to state that also the Taiwanese consumers are able to distinguish between the four types of CSR. These results support hypothesis H2: Consumers in Austria, Canada and Taiwan are able to differentiate between the four responsibilities of businesses defined by Carroll.

Exploratory factor analysis of corporate social responsibilities

	Factor loadings											
	Austria				Canada				Taiwan			
	ECO	LEG	ETH	PHI	ECO	LEG	ETH	PHI	ECO	LEG	ETH	PHI
ec1	**0.820**	-0.134	-0.180	-0.113	**0.859**	0.031	-0.188	-0.096	**0.867**	0.152	-0.180	0.057
ec2	**0.833**	-0.018	0.048	-0.082	**0.790**	-0.015	0.189	-0.215	**0.828**	0.130	0.162	0.053
ec3	**0.651**	0.210	-0.366	0.206	0.399	**0.561**	-0.136	0.050	0.483	**0.522**	0.317	0.210
ec4	**0.529**	0.338	-0.146	-0.126	**0.780**	0.214	-0.163	0.120	0.427	**0.670**	-0.110	-0.100
l1	0.210	**0.723**	0.122	-0.074	-0.006	**0.858**	0.118	0.167	0.393	**0.552**	0.287	0.454
l2	0.111	**0.757**	0.231	0.019	0.183	**0.580**	0.087	0.003	0.309	**0.611**	0.308	0.369
l3	-0.086	**0.834**	-0.026	-0.470	-0.129	**0.691**	0.453	0.218	0.006	**0.825**	0.141	0.184
l4	-0.066	**0.816**	0.048	-0.182	0.130	0.399	**0.538**	0.089	0.128	**0.877**	0.131	0.212
et1	0.083	-0.014	**0.719**	0.040	-0.089	-0.085	**0.883**	0.067	0.077	0.448	**0.701**	-0.068
et2	-0.318	0.071	**0.792**	0.055	-0.315	0.241	0.496	**0.518**	-0.119	0.453	**0.578**	0.287
et3	-0.163	0.266	**0.657**	0.320	-0.193	**0.640**	0.395	0.425	0.307	**0.568**	0.372	0.403
et4	-0.233	0.206	**0.720**	0.177	-0.113	0.306	**0.746**	0.124	-0.014	-0.650	**0.752**	0.187
p1	-0.159	-0.133	0.215	**0.771**	-0.003	0.048	0.090	**0.938**	0.012	0.051	0.171	**0.853**
p2	-0.016	-0.167	0.080	**0.791**	0.098	0.165	0.167	**0.813**	0.007	0.137	0.167	**0.796**
p3	0.024	-0.173	0.322	**0.559**	-0.155	0.057	0.157	**0.907**	0.154	0.326	0.102	**0.809**
p4	-0.031	0.107	-0.058	**0.752**	-0.086	0.166	-0.057	**0.886**	0.101	0.137	**0.579**	0.393

ECO = economic responsibilities, LEG = legal responsibilities, ETH = ethical responsibilities, PHI = philanthropic responsibilities

Table 5: Exploratory factor analysis of corporate social responsibilities

Next, hypotheses H3 to H8 were tested. All of them are dealing with the most important corporate social responsibility per country and the sequence of the remaining three responsibilities perceived by the consumers. For testing hypothesis H3 to H8, the means of the corresponding variables were analyzed at first. These means are presented in Table 6 for all variables and all countries. Next, a series of one-sample t-tests with pairwise comparisons of all the variables against each other for each of the countries was conducted (see Table 7 for Austria, Table 8 for Taiwan and Table 9 for Canada).

Variable	Country	N	Mean	Standard-Deviation	Standard-Error	95%-confidence interval minimum level
csrsupport	Austria	70	5.5548	0.85349	0.10201	5.3513
	Canada	60	5.8028	0.82481	0.10648	5.5897
	Taiwan	52	5.7885	0.86767	0.12032	5.5469
	Total	182	5.7033	0.85175	0.06314	5.5787
csreconomic	Austria	70	5.2857	0.78975	0.09439	5.0974
	Canada	60	5.7000	0.93519	0.12073	5.4584
	Taiwan	52	5.5913	0.93545	0.12972	5.3309
	Total	182	5.5096	0.89596	0.06641	5.3786
csrlegal	Austria	70	6.0964	0.71258	0.08517	5.9265
	Canada	60	6.4583	0.61093	0.07887	6.3005
	Taiwan	52	5.7644	1.01389	0.14060	5.4822
	Total	182	6.1209	0.82424	0.06110	6.0003
csrethical	Austria	70	5.4143	0.91573	0.10945	5.1959
	Canada	60	5.8708	0.98559	0.12724	5.6162
	Taiwan	52	5.4327	0.91034	0.12624	5.1793
	Total	182	5.5701	0.95635	0.07089	5.4302
csrphil	Austria	70	5.0179	0.97088	0.11604	4.7864
	Canada	60	5.0750	1.57597	0.20346	4.6679
	Taiwan	52	5.2981	0.84459	0.11712	5.0629
	Total	182	5.1168	1.17632	0.08719	4.9447

Table 6: Descriptive Statistics for economic, legal, ethical and philanthropic responsibilities

For H3, it was hypothesized that the Taiwanese consumers will perceive the economic responsibility as the most important one. However, in the Taiwanese sample, the legal responsibility was observed to be the most important one (mean = 5.76). The economic (mean = 5.59), ethical (mean = 5.43) and philanthropic (mean = 5.30) responsibilities reached a lower score of importance in Taiwan. Consequently, the hypothesis H3 is rejected.

As a next step, H4 was investigated which expected the Austrian consumers to rank the legal responsibility as the most important one. The comparison of the means shows that the legal responsibility is perceived to be of the largest importance in Austria (mean = 6.10) (see Table 6). The economic (mean = 5.29), ethical (mean = 5.41) and philanthropic (mean = 5.02) responsibilities all have a lower score. Next, the significance of the difference between the legal and the economic responsibility has to be considered. As can be seen in Table 7, the

results of a T-test for the difference between csreconomic and csrlegal (T = -6.714, p = 0.0000) show that the difference is significant and therefore hypothesis H4 is supported.

Variable pairs	paired differences 95 % confidence interval of the difference			
	Upper	T	df	Sig. (2-tailed)
csreconomic - csr legal	-0.56982	-6.714	69	0.000
csreconomic - csrethical	0.20799	-0.762	69	0.449
csreconomic - csrphilanthropic	0.59012	1.658	69	0.102
csrlegal - csrethical	0.92968	5.497	69	0.000
csrlegal - csrphilanthropic	1.38965	6.917	69	0.000
csrethical - csrphilanthropic	0.66078	2.992	69	0.004

Table 7: T-tests for different variable pairs for Austria

For hypothesis H5, Canada was in the focus and the consumers were expected to perceive the economic responsibility as the most important one. As shown in Table 6, the Canadian consumers give the economic responsibility a mean importance of 5.70 whereas the legal (6.45) and the ethical (5.87) responsibilities are attributed a higher importance than the economic one. The philanthropic responsibility obtains a mean importance of 5.08. Considering that the economic responsibility is perceived less important by the Canadian consumers than its legal and ethical counterparts, hypothesis H5 is rejected.

Regarding the sequencing of the second, third and fourth most important responsibility types, H6 hypothesized that Austrian consumers will rank them in the following decreasing order of importance: (1) ethical, (2) philanthropic and (3) economic. Considering the means of these three variables, ethical (mean = 5.41) is perceived as more important than philanthropic (mean = 5.01). However, economic responsibility (mean = 5.29) is ranked by the Austrian consumers as more important than the philanthropic one. Therefore, the second part of the hypothesis is rejected already and for the first part, the significance of the difference has to be considered. As shown in Table 7, the T-test for the pair of csrethical and csrphilanthropic (T = 2.992 is p = 0.004) shows a significant difference between the means of the two variables. Considering all these data, hypothesis H6 is only partly supported.

Next, the sequencing of the second, third and fourth most important responsibilities perceived by the Taiwanese consumers was investigated. As expected in hypothesis H7, the ethical (1)

should be ranked higher than the legal (2) responsibility and the philanthropic (3) one is assumed to land on the last place. The means of these variables show that the legal (mean = 5.76) is perceived as more important than the ethical (mean = 5.43) and the philanthropic (mean = 5.30) responsibilities. Hence, the first part of the hypothesis is rejected because the legal responsibility receives more importance than the ethical one. Regarding the second part of the hypothesis H7, the significance of the difference between the two variables needs to be taken into account. In Table 8 we can see that the T-test for the variable pair csrlegal and csrphilanthropic (T = 3.809, p = 0.000) shows a significant difference in their means for these two variables. Consequently, hypothesis H7 is only partly supported.

Variable pairs	paired differences 95 % confidence interval of the difference			
	Upper	T	df	Sig. (2-tailed)
csreconomic - csr legal	0.0733	-1.410	51	0.165
csreconomic - csrethical	0.46345	1.045	51	0.301
csreconomic - csrphilanthropic	0.59547	1.948	51	0.057
csrlegal - csrethical	0.56101	2.905	51	0.005
csrlegal - csrphilanthropic	0.71214	3.809	51	0.000
csrethical - csrphilanthropic	0.36789	1.158	51	0.252

Table 8: T-tests for different variable pairs for Taiwan

Next, hypothesis H8 deals with the sequencing of the second, third and fourth most important responsibilities perceived by the Canadian consumers. H8 hypothesized the following decreasing order of importance: (1) legal, (2) ethical and (3) philanthropic. The means for these three variables show that the legal responsibility (mean = 6.46) is ranked higher than the ethical one (mean = 5.87) and that the philanthropic responsibility (mean = 5.08) is considered the least important one. As a next step, the significance of the difference between these three variables is investigated. As depicted in Table 9, the T-test between csrlegal and csrethical (T = 5.807, p = 0.000) and the one between csrethical and csrphilanthropic (T = 4.321, p =0.000) both show significant differences of the means of the compared variables. Consequently, hypothesis H8 is supported.

Variable pairs	paired differences 95 % confidence interval of the difference			
	Upper	T	df	Sig. (2-tailed)
csreconomic - csr legal	-4.8955	-5.646	59	0.000
csreconomic - csrethical	0.21984	-0.875	59	0.385
csreconomic - csrphilanthropic	1.1172	2.541	59	0.014
csrlegal - csrethical	0.78993	5.807	59	0.000
csrlegal - csrphilanthropic	1.77309	7.102	59	0.000
csrethical - csrphilanthropic	1.16434	4.321	59	0.000

Table 9: T-tests for different variable pairs for Canada

6.4. Results: Comparison of corporate social responsibilities across countries

After investigating the hypotheses which deal with the consumers' evaluation per country, the focus now lies on the comparison across countries. In the following, the hypotheses H9 to H12 are examined which compare the consumers' perception across Austria, Canada and Taiwan.

According to hypothesis H9, the Austrian consumers are expected to allocate more importance to corporate economic responsibility than their counterparts in Canada and Taiwan. As shown in Table 6, the mean for the economic responsibility is the highest for Canada (mean = 5.70) followed by Taiwan (mean = 5.59) and Austria (mean = 5.29) ending up on the last place. Due to the fact that Austrian consumers have a lower score for corporate economic responsibility than the Canadian and Taiwanese consumers, hypothesis H9 is rejected.

Next, hypothesis H10 is investigated which deals with the corporate legal responsibility. It is hypothesized that the Canadian consumers will allocate less importance to the legal aspects than their Austrian and Taiwanese counterparts. The means for the legal responsibility show that Canadians (mean = 6.46) have a higher score in the legal responsibility than Taiwanese (mean = 5.59) and Austrians (mean = 6.10). Therefore, hypothesis H10 is rejected as well.

Next, hypothesis H11 focuses on the corporate ethical responsibility across the three countries. Consumers in Taiwan are expected to allocate more importance to the ethical responsibility than Austrian or Canadian consumers. The mean for ethical responsibility is the highest for Canada (5.87) followed by Taiwan (5.43) and Austria (5.41). Although the results of a Oneway ANOVA show a significant difference between the three countries ($F_{(2, 179}$ = 4.609, p = 0.011), this only means that at least one country is different from the others. In order

to examine whether the difference between Taiwan and Austria is statistically significant, a subsequent Duncan test, which compares all the countries against each other was conducted. The results of the Duncan test show, that Austria and Taiwan build a homogeneous subgroup and are not statistically different from each other. Therefore, hypothesis H11 is rejected.

Variable	between / within groups	sum of squares	df	root mean square	F	significance
csrsupport	between the groups	2.515	2	1.258	1.748	0.177
	within the groups	128.796	179	0.72		
	Total	131.311	181			
csreconomic	between the groups	6.031	2	3.016	3.876	0.022
	within the groups	139.264	179	0.778		
	Total	145.296	181			
csrlegal	between the groups	13.482	2	6.741	11.02	0
	within the groups	109.484	179	0.612		
	Total	122.966	181			
csrethical	between the groups	8.108	2	4.054	4.609	0.011
	within the groups	157.437	179	0.88		
	Total	165.544	181			
csrphilanthropic	between the groups	2.499	2	1.249	0.902	0.408
	within the groups	247.957	179	1.385		
	Total	250.456	181			

Table 10: ANOVA results for economic, legal, ethical and philanthropic responsibilities between countries

Lastly, hypothesis H12 is tested which expects the Taiwanese consumers to allocate more importance to corporate philanthropic responsibilities than their Austrian and Canadian counterparts. The mean for philanthropic responsibility is the highest in Taiwan (mean = 5.30) whereas Canadian (mean = 5.08) and Austrian (mean = 5.02) consumers attribute less importance to it. However, although the means are in the right direction, the results of a oneway ANOVA for philanthropic responsibilities (F = 2, 179, p = 0.408) show that the differences between the means are not statistically significant and hypothesis H12 has to be rejected.

Summary of results

Number	Hypothesis	Results
Consumers' support of socially responsible business		
H1a	Consumers in Taiwan will be more supportive of socially responsible businesses than Austrian and Canadian consumers.	Rejected
H1b	Consumers in Austria will be more supportive of socially responsible businesses than Canadian consumers.	Rejected
Consumers' evaluation of corporate social responsibility per country		
H2	Consumers in Austria, Canada and Taiwan are able to differentiate between the four responsibilities of businesses defined by Carroll.	Supported
H3	Consumers in Taiwan will rank the economic responsibility as the most important one.	Rejected
H4	Consumers in Austria will rank the legal responsibility as the most important one.	Supported
H5	Consumers in Canada will rank the economic responsibility as the most important one.	Rejected
H6	Consumers in Austria will rank the economic, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) ethical, (2) philanthropic, and (3) economic.	Partly supported
H7	Consumers in Taiwan will rank the legal, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) ethical, (2) legal, and (3) philanthropic.	Partly supported
H8	Consumers in Canada will rank the legal, ethical and philanthropic responsibilities in the following decreasing order of importance: (1) legal, (2) ethical, and (3) philanthropic.	Supported
Comparison of corporate social responsibility across countries		
H9	Consumers in Austria will allocate more importance to corporate economic responsibility than consumers in Canada and Taiwan.	Rejected
H10	Consumers in Canada will allocate less importance to corporate legal responsibilities than consumers in Austria and Taiwan.	Rejected
H11	Consumers in Taiwan will allocate more importance to corporate ethical responsibilities than consumers in Austria and Canada.	Rejected
H12	Consumers in Taiwan will allocate more importance to corporate philanthropic responsibilities than consumers in Austria and Canada.	Rejected

Table 11: Summary of results

7. Discussion of Results

This chapter has the aim to discuss the results of the conducted quantitative study. Therefore, the results of the literature review as well as the developed hypotheses are related to the empirical results of the questionnaire. The main aim of the discussion is to answer the research question raised at the beginning of this thesis:

How do cultural differences influence the consumers' perception of CSR in Austria, Canada and Taiwan?

The structure stays the same as before with three sub-chapters and the first one discussing consumers' support of socially responsible business in general.

7.1. Discussion: Consumers' support of socially responsible business

For the consumers' general support of socially responsible business, the hypotheses (H1a and H1b) said that consumers in Taiwan will be the most supportive ones followed by their Austrian counterparts and the Canadians will be the least supportive. This assumption was derived from the ideas and results presented in academic sources, for example, Maignan (2001), Ramasamy and Yeung (2009), Hofstede (1980) or Hsu (1971). The hypothesis was rejected because the results showed that the differences between the Austrian, Canadian and Taiwanese consumers are not significant. This means that they have in general the same level of support towards socially responsible business.

An explanation for the similar importance of CSR in all three countries could be the impact of globalization and the subsequent connection of Western and Asian societies and economies (Lim, Sung & Lee, 2018). Moreover, as all three investigated countries are advanced economies, this may result in their generally high expectations towards companies to engage into socially responsible business. Nevertheless, the similar results of the consumers' general support towards CSR in Austria, Canada and Taiwan were unexpected due to their considerable cultural differences. Apparently, the diverse underlying cultural values do not significantly influence the general perception of consumers towards socially responsible business.

7.2. Discussion: Consumers' evaluation of corporate social responsibilities per country

The next hypothesis H2 said that the consumers in Austria, Canada and Taiwan are able to differentiate between the four responsibilities of business defined by Carroll (1979). This hypothesis was based on the fact that the economic, legal, ethical and philanthropic responsibilities are widely known and acknowledged throughout the existing literature of CSR. Nowadays, the awareness of CSR is on the rise and the ability to distinguish between the four types should be given. Consequently, the four types are assumed to also be significant for the consumers (Maignan, 2001). The French, German and U.S. consumers were able to differentiate between the four responsibilities in the study conducted by Maignan (2001). Moreover, also the Chinese consumers in Ramasamy and Yeung's (2009) study clearly identified the four types of social responsibility.

The results show that hypothesis H2 is supported and also the Austrian, Canadian and Taiwanese consumers are able to differentiate between the economic, legal, ethical and philanthropic responsibilities. However, it needs to be mentioned that only the Austrians clearly identified all four categories whereas in the Canadian and Taiwanese sample, significant cross-loadings between questions are present. All in all, the support of this hypothesis confirmed the findings from the other studies and expanded the applicability to Austria, Canada and Taiwan.

Concerning the most important corporate social responsibility for each of the three investigated countries, the hypotheses H3 to H5 were formulated. H3 states that in Taiwan, the economic responsibility will be ranked as the most important one. This assumption is mainly based on the findings of Ramasamy and Yeung (2009). According to their study, Chinese consumers perceive the economic responsibility as the most important one. Moreover, the expectation that the most important corporate responsibility will be the economic one in the Taiwanese society was strengthened by the study conducted by Kolk, van Dolen and Ma (2015). Their results prove that Chinese consumers perceive required CSR as more important than expected CSR. Required CSR is defined as incorporating economic and legal responsibilities (Kolk, van Dolen & Ma 2015). As the Taiwanese and Chinese societies are both in the same cultural cluster (House et al., 2004), the assumption was made that also the Taiwanese consumers will put the most emphasize on the economic responsibility.

Hypothesis H3 was rejected because the economic responsibility reached the second place of importance in Taiwan. The results show that the Taiwanese consumers put more emphasize

on the legal responsibility than on the economic one. The fact that the legal responsibility is the most important one in Taiwan is consistent with the study conducted by Kolk, van Dolen and Ma (2015) who found out that the required CSR is attributed the most significance. Nevertheless, the result is not in line with the findings of Ramasamy and Yeung (2009). A possible reason for that deviation could be the cultural differences between China and Taiwan or differences between the two nations in regard to their economic systems. Even though both societies are in the same cluster (House et al., 2004), differences are present and can have a considerable influence on the consumers' perception of CSR.

Next, hypothesis H4 stated that the Austrian consumers will rank the legal responsibility as the most important one. On the one hand, this assumption is based on the high score of Austria in the cultural dimension of Uncertainty Avoidance. The strong desire of a society to avoid uncertainty usually leads into strict rules, regulations and laws (Hofstede, 1980; Kolk, van Dolen & Ma, 2015). Austrians were therefore expected to put a strong emphasize on the legal responsibilities. On the other hand, hypothesis H4 was also based on the study results of Maignan (2001) which identified the legal and ethical responsibility as the most important ones for German consumers. As Austria and Germany are both in the same cultural cluster (House et al., 2004), a similar result was expected for the Austrian consumers. The results of this thesis supported the findings of the existing literature and proved hypothesis H4 to be true.

Hypothesis H5 expected the Canadian consumers to rank the economic responsibility as the most important one. This assumption is based on the statement that strongly individualistic societies tend to allocate a high importance to the economic responsibilities of companies (Maignan, 2001). Also, Hur and Kim (2017) state that cultures which score high on the individualistic dimension mainly emphasize the fulfillment of their self-interests. In other words, they are expected to rank the economic responsibility as more important than ethical, social or legal issues. Maignan's (2001) study came to the result that the U.S. consumers put the economic responsibility first. This finding was explained by their high emphasize on individualism. According to Hofstede (2017), the U.S. has a score of 91 in this dimension. As the Canadian society also has a high score of 80 in the individualism dimension (Hofstede, 2017), the hypothesis was established that also the Canadian consumers will rank the economic responsibility as the most important one.

This assumption is not supported by the results of this study. The Canadian consumers perceive the legal and ethical responsibilities as more important than the economic one. A

probable explanation for the deviation could be the cultural differences between the U.S. and the Canadian societies. Even though they are both in the cultural Anglo-cluster (House et al., 2004) and are neighboring countries, significant differences in their values are existent. Moreover, the study conducted by Maignan was undertaken in the year 2001 and since then, it is possible that the general perception of consumers towards CSR has developed more towards emphasizing the legal and ethical responsibilities. According to Baden (2016) the CSR pyramid needs to be updated. She sees the ethical responsibility as the first and most important one, followed by the legal one (Baden, 2016). The result that Canadians attribute more importance to legal and ethical responsibilities supports the idea that Carroll's CSR pyramid probably needs to be revised regarding the ranking of the four responsibilities.

As a next step, the hypotheses H6 to H8 and their results are discussed. These four hypotheses investigate the ranking of the remaining three responsibilities which were expected not to be the most important one. This is done again for each country. Hypothesis H6 deals with Austria and expected the consumers to rank them in the following decreasing order of importance: (1) ethical, (2) philanthropic, and (3) economic. The hypothesis is based on Maignan's (2001) study results about German consumers. According to this study, the four corporate social responsibilities are ranked as follows: (1) legal and ethical, (2) philanthropic and (3) economic. As the legal responsibility was supposed to be the most important one for Austrian consumers, the remaining three were expected to be ranked in the same order. This assumption is based on the similarities of the German and Austrian societies. House et al. (2004) grouped both cultures in the Germanic European cluster and their scores in the cultural dimensions are quite similar (Hofstede, 2017).

The first part of hypothesis H6 is true and supports the findings of Maignan's (2001) study with ranking the ethical responsibility before the philanthropic one. However, the second part of the hypothesis is not supported because the Austrian consumers rank the economic responsibility higher than the philanthropic one. A possible explanation for this is the higher score of Austria's society in the Masculine dimension compared to their German counterpart (Hofstede, 2017). As argued in the literature by authors such as Karaosman, Morales-Alonso and Grijalvo (2015) and Vitell, Nwachukwu and Barnes (1993), the more masculine a society is, the stronger is the strive towards achievement and success. The more distinctive tendency in Austria towards masculinity may be the underlying reason for Austrian consumers to rank the economic responsibility higher than the philanthropic one.

The next hypothesis H7 deals with the sequencing of the second, third and fourth most important responsibilities from the Taiwanese consumers' point of view. The hypothesis expects the following decreasing order of importance: (1) ethical, (2) legal, and (3) philanthropic. The basis for the formulation of H7 are the study results from Ramasamy and Yeung (2009) which identified this ranking for Chinese consumers. As China and Taiwan are in the same cultural cluster (House et al., 2004), the Taiwanese consumers were expected to have a similar perception of the corporate responsibilities.

The results of this study show that the Taiwanese consumers rank the legal responsibility higher than the ethical and philanthropic one. Therefore, the first part of hypothesis H7 is rejected. A possible explanation for this deviation is the cultural difference in the dimension of Uncertainty Avoidance between China and Taiwan. The Chinese society has a significantly lower score in that dimension compared to the Taiwanese (Hofstede, 2017). This can be the reason that the Taiwanese consumers attribute more importance to the legal responsibility as their Chinese counterparts. The second part of the hypothesis H7 is supported because the results showed that the Taiwanese perceive the philanthropic responsibility as the least important one. Subsequently, the second part of H7 is in line with the existing literature.

The last hypothesis dealing with the sequencing of the second, third and fourth most important responsibilities is H8. The Canadian consumers were expected to have the following ranking with decreasing importance: (1) legal, (2) ethical, and (3) philanthropic. The foundation for the hypothesis are the results from Maignan's (2001) study about the U.S. consumers who had the same ranking. Due to the cultural similarities of the U.S. and the Canadian societies and both of them belonging to the Anglo cluster (House et al., 2004), the Canadian consumers were expected to have similar perceptions than their U.S. counterparts. This hypothesis is supported by the results of this study and is therefore in line with the findings of Maignan (2001).

7.3. Discussion: Comparison of corporate social responsibilities across countries

After having discussed the four corporate social responsibilities for each country in detail, the next step is to compare them across the three examined countries. Therefore, hypothesis H9 to H12 and the corresponding results are elaborated on in detail. Each of these four hypotheses focuses on one of the corporate social responsibilities. The first one, H9, addresses the economic responsibility. It was hypothesized that Austrian consumers will

allocate more importance to corporate economic responsibility than their Canadian and Taiwanese counterparts. The argumentation included authors such as Hofstede (2017) and Karaosman, Morales-Alonso and Grijalvo (2015) who found out that masculine societies focus more on economic growth, achievement and success than feminine societies. Due to the fact that Austria scores significantly higher in the dimension of Masculinity than Canada and Taiwan, the economic responsibility was expected to be most important in Austria.

However, hypothesis H9 is rejected because the Austrian consumers allocate less importance to the economic responsibility than the Canadians and Taiwanese. The Canadian consumers put the most emphasize on this responsibility followed by the Taiwanese and finally the Austrians. Apparently, the societies' score in the Masculinity dimension cannot be the underlying reason for this result. A potential explanation for the Canadians allocating the most importance towards the economic responsibility can be their high emphasize on Individualism. According to Kyriacou (2016), individualistic societies tend to promote economic development and intensified use individual incentives to encourage innovation and accumulate wealth. As Canada scores the highest in the Individual dimension (Hofstede, 2017), its consumers emphasize on economic responsibility is possibly related to their highly individualistic values. Underlying cultural values for explaining the fact that Taiwanese consumers attribute more importance towards the economic responsibility than their Austrian counterparts could not be found.

Next, hypothesis H10 focuses on the corporate legal responsibility. H10 claims that consumers in Canada will allocate less importance to corporate legal responsibilities than consumers in Austria and Taiwan. This assumption is mainly based on the scores of the three societies in the dimension of Uncertainty Avoidance. As Austria and Taiwan have nearly the same score whereas Canada has a significantly lower degree of Uncertainty Avoidance (Hofstede, 2017), it was plausible to expect the Canadian consumers to attribute less importance on the legal responsibility. However, the results of this study show that Canadian consumers allocate more importance on legal issues than their Austrian and Taiwanese counterparts.

The unexpected high importance the Canadian consumers attribute towards legal responsibility is apparently not related to the score in the cultural dimension of Uncertainty Avoidance. Also the other cultural dimensions do not provide any indication for the underlying values that shaped this results. Therefore, it is assumed that the result is not mainly based on the underlying cultural values but on other factors such as the historical development of the legislation or similar occurrences shaping the legal importance.

Hypothesis H11 assumes that Taiwanese consumers will attribute more importance to corporate ethical responsibilities than their Austrian and Canadian counterparts. This claim rests upon the scores of the three countries in the dimension of Masculinity vs. Femininity and Individualism vs. Collectivism. As Vitell, Nwachukwu and Barnes (1993) state, masculine societies are anticipated to have a higher level of tolerance towards unethical behavior. The reason for that is the strive for success and achievement which leads to less emphasize on ethical responsibilities. In other words, the more feminine a society is, the more it is assumed to focus on ethical issues. Moreover, as Yoo and Donthu (2002) define, also Individualism has a negative effect on the importance of ethics. Individualistic societies put their own objectives and desires first and are therefore considered to have a lower ethical sensitivity. On the other hand, collectivist societies strive for a unified success which is assumed to foster the importance of ethical issues. As Taiwan scores significantly lower than Austria and Canada in the Masculinity and Individualism dimension (Hofstede, 2017), the assumption was made that Taiwanese consumers will perceive the corporate ethical responsibilities as the more important than their counterparts.

However, hypothesis H11 turns out to be rejected because the results of this study show that Canadians value the ethical responsibility the most, followed by Taiwanese and finally Austrian consumers. The difference between Taiwanese and Austrian consumers is not statistically significant, they have a similar perception of the ethical responsibilities. The result that Canadians are more supportive of ethical responsibilities than the Taiwanese cannot be explained on the basis of the underlying cultural values.

Finally, the last hypothesis to discuss is H12 which claims that Taiwanese consumers will allocate more importance to corporate philanthropic responsibilities than consumers in Austria and Canada. The assumption is mainly based on the statement of Yoo and Donthu (2002) who argue that collectivist cultures intensified demand that businesses incorporate social and philanthropic activities. Additionally, Sood and Arora (2006) state that philanthropy is deeply rooted in the Asian religious ideologies. Subsequently, the importance of philanthropic responsibilities in Asian businesses is considered to be higher than in Western counterparts. Due to that academic sources, the Taiwanese consumers were expected to rank the importance of philanthropic responsibilities higher than the Austrians and Canadians.

Nevertheless, hypothesis H12 is rejected as well. Even though the score for philanthropic responsibility is the highest for the Taiwanese consumers, there is no statistical significance between the three investigated groups. All of them have very similar results in this category which means that for all consumers of the three countries, the philanthropic responsibility has

almost the same level of importance. The reason for the similar scores for philanthropic responsibilities could be again the impact of globalization and the assimilation of values. In our global world, Western and Asian societies are closely connected and expectations towards socially responsible business become similar throughout different cultures (Lim, Sung & Lee, 2018).

7.4. Concluding discussion

After having discussed the hypotheses and the results of this study, the next step is to sum up the most important findings and to answer the research question. Some of the results of this study are in line with the existing literature and can therefore confirm the already available state of knowledge. For example, the fact that Austrians will rank the legal responsibility as the most important one was not surprising due to their high level of Uncertainty Avoidance. Such results confirm that there exists the influence of cultural values on the perception of CSR.

However, it needs to be stated that the underlying cultural dimensions seem to not have the expected considerable influence on the consumers' perception of CSR. The majority of the hypotheses are rejected, and they were mainly based on the differences in the cultural dimensions and values. Reasons for these surprising results cannot be clearly identified. One attempt to explain it is the idea that due to globalization, the expectations towards CSR assimilate throughout the investigated countries. Another plausible reason is that consumers' perception of CSR is significantly influenced by other factors such as the economic advancement or the role of institutions within a country.

The results of this thesis provide new and unexpected insights into the consumers' perception of CSR in Austria, Canada and Taiwan. For example, the fact that consumers from all three countries have in general the same level of support towards CSR practices is a finding which can be of importance for CSR managers when establishing global CSR practices. Moreover, the ranking of the four responsibilities per country are only partly in line with the already existing literature. For a better understanding, the ranking of them according to their importance is provided in Table 12.

Overview - score per responsibility and country						
	Austria		**Canada**		**Taiwan**	
Ranking	**Responsibility**	**Mean**	**Responsibility**	**Mean**	**Responsibility**	**Mean**
1st	legal	6.10	legal	6.45	legal	5.76
2nd	ethical	5.41	ethical	5.87	economic	5.59
3rd	economic	5.29	economic	5.70	ethical	5.43
4th	philanthropic	5.02	philanthropic	5.08	philanthropic	5.30

Table 12: Overview of the score per responsibility and country

Interestingly, consumers from all three countries perceived the legal responsibilities as the most important ones. This supports Bodruzic's (2015) statement that industrialized countries put the main emphasize on legal and ethical responsibilities. Nevertheless, the findings are not in line with the sequencing in Carroll's CSR pyramid developed in 1979 which clearly defines the economic responsibilities as the most important one. The results are also not in line with Baden's proposed amended CSR pyramid (2016). However, they are closer to Baden's version of the CSR pyramid than to Carroll's original one. As Baden (2016) states, businesses must act in accordance with legal responsibilities and only after conforming with these, the economic responsibilities can be pursued. The results of this thesis support the idea that the legal responsibilities are of great significance for the consumers.

According to Baden's (2016) suggestion, the ethical responsibilities are the most important ones followed by the legal, economic and philanthropic ones. One compliance with the results exists which is that the philanthropic issues are the least important ones. Considering the results of this thesis, the legal aspects receive the most importance, followed by the ethical, economic and philanthropic responsibilities. Based on these findings, an adapted version of Carroll's CSR pyramid (1979) is proposed which is visualized in Figure 18. This proposed version is suggested for the ranking of the four corporate responsibilities from a consumers' point of view.

Figure 18: Proposed amended CSR pyramid for consumers' perception

8. Managerial implications

These findings can be of immense value for CSR managers to successfully implement CSR practices which also satisfy the expectations of the largest stakeholder group: the consumers. First of all, today's consumers have a perception of the importance of the four corporate social responsibilities which is not in line with Carroll's CSR pyramid (1979). Therefore, CSR managers should consider these deviations when developing CSR practices. As the legal responsibilities are consistently important throughout the three countries, attention in particular should be paid to fulfilling these expectations. Secondly, even though the general level of support towards CSR is the same in Austria, Canada and Taiwan, significant differences in the perception of CSR strategies exist. Subsequently, international companies should try to adapt their CSR practices to each location.

This thesis provides a profound understanding of the perception of CSR in different markets. The findings are not only helpful for doing business in Austria, Canada and Taiwan but can be used also as a starting point for investigating CSR practices in culturally similar countries. Generally, the study can serve managers as a basis to acquire an overview about how the underlying cultural values as well as other factors influence consumers' point of view towards CSR issues. Understanding the consumers' expectations is the first step in order to develop and implement successful CSR strategies and practices.

9. Limitations

In the following, the limitations and drawbacks of this study will be pointed out. Even though the study was carried out thoroughly and with the goal to achieve the best possible results, some limitations arose.

First of all, the total number of participants for the quantitative study is rather limited. The number of participants who responded with complete and useable answers is 182 which is little compared to the total statistical population. Secondly, the languages of the questionnaire can be seen as limitation as well. The participants could choose between English and German which was perfectly fine for the Canadian and Austrian sample. However, the Taiwanese sample did not have a Chinese language option available. Therefore, the Taiwanese participants were restricted to people with good knowledge of English. Thirdly, the sampling method of convenience sampling was used due to the easy access and availability of the participants. However, this sampling method bears the risk of not having a sample that represents the population as a whole (Etikan, Musa & Alkassim, 2016). For example, the gender inequality in the Taiwanese sample (85 % female versus 15 % male) is one result of the convenience sampling method which is not representative for the entire population.

As already stated by Maignan (2001), another limitation is the fact that the study confronted the participants with a pre-defined concept of corporate social responsibility. The respondents had to rate the importance of four responsibility types which were predetermined. Probably, the consumers would have defined other types of responsibilities in another way if they were not imposed onto them in the questions (Maignan, 2001). Finally, the last identified limitation is the difference between consumers' intention and their behavior in daily life (Ramasamy & Yeung, 2009). In other words, the tendency of consumers to say that they would choose the products offered by a company with CSR practices whereas their actual behavior can differ from that intention (Carrington, Neville & Whitwell, 2010). Through that gap between intention and actual behavior, the reliability of the collected data is reduced.

10. Future Research

Considering the identified limitations as well as the results provided by this thesis, the following section will provide suggestions for future research in this field.

First of all, the same questionnaire can be distributed to samples in other countries in order to increase the variety of the investigated cultures and to enhance the insights into consumers' perception of CSR with different cultural backgrounds. Especially less developed countries with currently rising economies could be potential future target groups for a similar study. These countries will gain on economic interest in future and are an emerging field of study in regard to CSR activities (Jamali & Karam, 2018).

As mentioned before in the limitations, the sample size was rather small and therefore could not be claimed to be sufficiently representative. Moreover, the convenience sampling method also provoked some drawbacks. Therefore, surveys with larger sample size and improved representativeness are other ideas for future research.

Finally, the results of this thesis could be used as a foundation for future research which deals with establishing precise CSR practices that international companies could implement in Austria, Canada and/or Taiwan. The theoretical knowledge gained about consumers' perception of CSR in these three countries could be transformed into practical strategies. As a result, the CSR practices could be successfully integrated into a company's business model according to the consumers expectations.

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Appendix

Questionnaire English Version

Cross-cultural differences in the perception of Corporate social responsibility

0 %

In the context of my Master thesis at Johannes Kepler University Linz, I am currently researching the perception of Corporate social responsibility in Austria, Canada and Taiwan. Therefore, I kindly ask you to take a few minutes and to fill out the following questionnaire.

This survey will be completed in maximum 5 minutes. Be assured that all answers you provide will be kept in the strictest confidentiality.

Thank you for your participation!

Prev   Next

Cross-cultural differences in the perception of Corporate social responsibility

Which of the following countries are you from? *

◯ Austria

◯ Canada

◯ Taiwan

Are you male or female? *

◯ Male

◯ Female

How old are you? *

[   ]

What is your highest level of education? *

◯ High school and under

◯ Associates Degree

◯ Bachelors Degree

◯ Masters Degree

◯ Doctorate

◯ Other [   ]

What is your occupation? *

[   ]

Cross-cultural differences in the perception of Corporate social responsibility

Do you agree with the following statements? *

	Strongly disagree	Disagree	Moderately disagree	Neither agree nor disagree	Moderately agree	Agree	Strongly agree
I believe that businesses must make efforts to behave in a socially responsible manner.	○	○	○	○	○	○	○
I would pay more to buy products from a socially responsible company.	○	○	○	○	○	○	○
I consider the ethical reputation of businesses when I shop.	○	○	○	○	○	○	○
I avoid buying products from companies that have engaged in immoral actions.	○	○	○	○	○	○	○
I would pay more to buy the products of a company that shows caring for the well-being of our society.	○	○	○	○	○	○	○
If the price and quality of two products are the same, I would buy from the firm that has a socially responsible reputation.	○	○	○	○	○	○	○

Page 3

Cross-cultural differences in the perception of Corporate social responsibility

I believe that businesses must... *

	Strongly disagree	Disagree	Moderately disagree	Neither agree nor disagree	Moderately agree	Agree	Strongly agree
maximize profits.	◯	◯	◯	◯	◯	◯	◯
control their production costs strictly.	◯	◯	◯	◯	◯	◯	◯
plan for their long term success.	◯	◯	◯	◯	◯	◯	◯
always improve economic performance.	◯	◯	◯	◯	◯	◯	◯

Page 4

Cross-cultural differences in the perception of Corporate social responsibility

I believe that businesses must... *

	Strongly disagree	Disagree	Moderately disagree	Neither agree nor disagree	Moderately agree	Agree	Strongly agree
ensure that their employees act within the standards defined by the law.	◯	◯	◯	◯	◯	◯	◯
refrain from putting aside their contractual obligations.	◯	◯	◯	◯	◯	◯	◯
refrain from bending the law even if this helps to improve performance.	◯	◯	◯	◯	◯	◯	◯
always submit to the principles defined by the regulatory system.	◯	◯	◯	◯	◯	◯	◯

Page 5

Cross-cultural differences in the perception of Corporate social responsibility

I believe that businesses must... *

	Strongly disagree	Disagree	Moderately disagree	Neither agree nor disagree	Moderately agree	Agree	Strongly agree
permit ethical concerns to negatively affect economic performance.	○	○	○	○	○	○	○
ensure that the respect of ethical principles has priority over economic performance.	○	○	○	○	○	○	○
be committed to well-defined ethics principles.	○	○	○	○	○	○	○
avoid compromising ethical standards in order to achieve corporate goals.	○	○	○	○	○	○	○

Page 6

Cross-cultural differences in the perception of Corporate social responsibility

I believe that businesses must... *

	Strongly disagree	Disagree	Moderately disagree	Neither agree nor disagree	Moderately agree	Agree	Strongly agree
help to solve social problems.	○	○	○	○	○	○	○
participate in the management of public affairs.	○	○	○	○	○	○	○
allocate some of their resources to philanthropic activities.	○	○	○	○	○	○	○
play a role in our society that goes beyond the mere generation of profits.	○	○	○	○	○	○	○

Cross-cultural differences in the perception of Corporate social responsibility

88 %

You have completed the survey. Thank you very much for your participation.

You can now close the window.

Prev   Done

Questionnaire German Version

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

0 %

Im Rahmen meiner Masterarbeit an der Johannes Kepler Universität in Linz untersuche ich wie Personen die gesellschaftliche Verantwortung von Unternehmen (Corporate Social Responsibility) wahrnehmen. Dabei führe ich einen Vergleich zwischen Österreich, Kanada und Taiwan durch. Ich bitte Sie, sich ein paar Minuten Zeit zu nehmen, um den folgenden Fragebogen auszufüllen.

Die Umfrage dauert maximal 5 Minuten. Alle Angaben werden selbstverständlich vertraulich behandelt und anonym ausgewertet.

Vielen Dank für Ihre Teilnahme!

Zurück   Weiter

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

Aus welchem Land kommen Sie? *

○ Österreich

○ Kanada

○ Taiwan

Sind Sie männlich oder weiblich? *

○ Männlich

○ Weiblich

Wie alt sind Sie? *

[   ]

Was ist ihr höchster Ausbildungsgrad? *

○ Pflichtschulabschluss

○ Matura

○ Bachelor

○ Master

○ Doktorat

○ Sonstiges [   ]

Welchen Beruf üben Sie aus? *

[   ]

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

Stimmen Sie den folgenden Aussagen zu? *

	Stimme überhaupt nicht zu	Stimme nicht zu	Stimme eher nicht zu	Weder / Noch	Stimme eher zu	Stimme zu	Stimme voll und ganz zu
Ich denke, dass Unternehmen sich sozial verantwortungsvoll verhalten sollen.	○	○	○	✓	○	○	○
Ich würde mehr Geld für Produkte von einem sozial verantwortungsvollen Unternehmen ausgeben.	○	○	○	✓	○	○	○
Ich bedenke den ethischen Ruf eines Unternehmens beim Einkaufen.	○	○	○	✓	○	○	○
Ich vermeide bei Unternehmen einzukaufen, die unmoralisch gehandelt haben.	○	○	○	✓	○	○	○
Ich würde mehr Geld für Produkte von einem Unternehmen ausgeben, das sich für das Allgemeinwohl der Gesellschaft einsetzt.	○	○	○	✓	○	○	○
Wenn der Preis und die Qualität von zwei Produkten gleich ist, kaufe ich bei dem Unternehmen, das sozial verantwortungsvoll handelt.	○	○	○	✓	○	○	○

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

Meiner Meinung nach müssen Unternehmen... *

	Stimme überhaupt nicht zu	Stimme nicht zu	Stimme eher nicht zu	Weder / Noch	Stimme eher zu	Stimme zu	Stimme voll und ganz zu
Gewinne maximieren.	○	○	○	○	○	○	○
die Produktionskosten streng kontrollieren.	○	○	○	○	○	○	○
ihren langfristigen Erfolg planen.	○	○	○	○	○	○	○
immer die wirtschaftliche Leistung verbessern.	○	○	○	○	○	○	○

Page 4

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

Meiner Meinung nach müssen Unternehmen... *

	Stimme überhaupt nicht zu	Stimme nicht zu	Stimme eher nicht zu	Weder / Noch	Stimme eher zu	Stimme zu	Stimme voll und ganz zu
sicherstellen, dass ihre Mitarbeiter die gesetzlich festgelegten Standards einhalten.	○	○	○	○	○	○	○
ihre vertraglichen Verpflichtungen erfüllen.	○	○	○	○	○	○	○
die Gesetze einhalten, auch wenn ein Gesetzesverstoß die Leistung verbessern würde.	○	○	○	○	○	○	○
immer die gesetzlich definierten Richtlinien einhalten.	○	○	○	○	○	○	○

Page 5

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

Meiner Meinung nach müssen Unternehmen... *

	Stimme überhaupt nicht zu	Stimme nicht zu	Stimme eher nicht zu	Weder / Noch	Stimme eher zu	Stimme zu	Stimme voll und ganz zu
ethische Bedenken zulassen, auch wenn sie den wirtschaftlichen Erfolg negativ beeinflussen.	○	○	○	○	○	○	○
sicherstellen, dass ethischen Grundsätze Vorrang vor dem wirtschaftlichen Erfolg haben.	○	○	○	○	○	○	○
hinter klar definierten ethischen Grundsätzen stehen.	○	○	○	○	○	○	○
vermeiden, ethische Grundsätze zu gefährden um unternehmerische Ziele zu erreichen.	○	○	○	○	○	○	○

Page 6

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

Meiner Meinung nach müssen Unternehmen... *

	Stimme überhaupt nicht zu	Stimme nicht zu	Stimme eher nicht zu	Weder / Noch	Stimme eher zu	Stimme zu	Stimme voll und ganz zu
helfen, soziale Probleme zu lösen.	○	○	○	○	○	○	○
beim Bewältigen öffentlicher Angelegenheiten teilnehmen.	○	○	○	○	○	○	○
einige ihrer Ressourcen für philanthropische (menschenfreundliche) Aktivitäten einsetzen.	○	○	○	○	○	○	○
eine Rolle in unserer Gesellschaft einnehmen, die über die reine Gewinnerzielung hinausgeht.	○	○	○	○	○	○	○

Interkulturelle Unterschiede in der Wahrnehmung der gesellschaftlichen Verantwortung von Unternehmen

88 %

Die Umfrage ist beendet. Vielen Dank für die Teilnahme.

Das Fenster kann nun geschlossen werden.

Zurück   Fertig