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THE RELATION OF CULTURAL VALUES AND CSR: A STUDY IN PORTUGAL AND GREECE

Abstract:

This study aims to examine the relationship between individual cultural values and consumers' perceptions about practices of social responsibility in Portugal and Greece. Data collection was undertaken using a structured questionnaire both in Portugal and Greece. Two theoretical models of structural equations that establish the relationship between cultural values and perceptions of consumers about practices of social responsibility were estimated. The results suggest that individual cultural values of Portuguese consumers influencing the perception of CSR practices are masculinity (MAS), tradition (TRD) and prudence (PRU). In the case of Greece consumers, individual cultural values influencing perception of CSR practices are interdependence (INT), independence (IND), gender equality (GEQ) and prudence (PRU). This paper demonstrates the importance of the subject, since consumers assume different perspectives and value different aspects of CSR practices, and companies must be aware of these differences if they want to effectively reach consumers.

Keywords:

individual cultural values, corporate social responsibility, cross-cultural studies, consumer behaviour, structural equation models.

JEL Classification: M00

Introduction

Culture has been considered a determinant of consumer behaviour in marketing research (Patterson et al., 2006; Prasongsukarn, 2009). For example, consumers' cultural values play an important role in the formulation of international marketing strategy (Fisher *et al*., 2010), and may influence their perception about corporate social responsibility practices. The link between consumption and cultural values has been widely advocated (Arnould *et al.* 2003; Allen et al. 2002) since culture shapes human behaviour. Cultural values, in turn, are also explanations of consumer behaviour. Thus, it becomes necessary to understand the influence of culture on consumer behaviour, since this interplay will impact global marketing strategies (De Mooji, 2003, 2010).

Social responsibility practices give information to stakeholders about organization's values and play an important role in increasing the confidence that individuals have on companies (Pérez, Salmone and del Bosque, 2013). Consumers' perceptions about corporate social responsibility practices influence the affective responses of those who identify with the company (Bhattacharya and Sen, 2004; Marin and Ruiz, 2007; Pérez, Salmone and del Bosque, 2013).

This paper tries to contribute to the understanding of cultural values for perceptions of social responsibility practices by analysing what are the prevailing cultural values in Portuguese and Greek consumers and how these values explain the perception of consumers about the practices of corporate social responsibility.

There are few studies that explain the perception of social responsibility practices in different cultures (Kim and Kim, 2010; Singh, Sanchez and del Bosque, 2008). Nevertheless, it can be assumed that values are different across cultures and differences in these values are reflected in the attitudes of individuals towards corporate social responsibility practices (Burton, Farh and Hegarty, 2000). The perceived importance of social responsibility to business success is likely to be an important determinant of actual business behaviour, and thus this appears to be a topic worth further study (Shafer *et al.*, 2007).

Research on responsible consumption has been developed combining aspects of the theory of reasoned action with personal values of consumers (Ajzen and Fishbein, 1980). Webster (1975) defines consumer social conscience as the public attention to the consequences of consumer's private consumption or consumer who intends to use its purchasing power in order to bring about social change. Thus, the consumer incorporates social issues in purchasing decisions, evaluating the consequences of consumption in society.

According to the main findings of the literature on corporate social responsibility (CSR), consumers are interested in companies' social behaviour and are influenced by these behaviours in their purchases (Maignan, 2001). Frequently, consumers argue that a company's profile on social responsibility is important in the selection and

purchase of certain brands (Castaldo *et al.*, 2009; Singh, Sanchez and del Bosque, 2008).

Recent studies have found that consumers' responses to CSR practices are quite complex and consumers are strongly influenced by reasons related to values (Barone, Miyazaki and Norman, 2007; Pivato, Misani and Tencati, 2008; Alcañiz, Cáceres and Pérez, 2010). The exposure of consumers to information on social responsibility practices determines the consumer's beliefs about them and their general attitude towards the company practices (Wagner, Lutz and Weitz, 2009; Sen, Bhattacharya and Korchum, 2006).

The purpose of this research knew what the individual cultural values of the Portuguese consumers and Greek consumers influencing the perceptions of social responsibility practices. For this we propose a theoretical conceptual model to be tested with two different samples. With this in mind, a short overview of the evolution of the cultural values and corporate social responsibility consumer's perception is presented next. In the following section individual consumer cultural values and their perception on corporate social responsibility are discussed from theoretical perspectives and the hypotheses are arises. We conclude with section on results and discussion, managerial implications and limitations and future research.

Theoretical Background

With globalization, the culture becomes an important factor in business strategy. Consumer decisions are related to cultural values and influences and can not be seen as independent of individual cultural values of consumers. In turn, individual cultural values can help us understand consumer perceptions about the social responsibility practices of companies.

The culture refers to a set of values, ideas, articles and other symbols that assist individuals to communicate, interpret and evaluate members of a society. Usually is a homogeneous system of shared collective meanings, lifestyles and a common set of values shared by members of a society (Banergee, 2008; Deresky, 2003; Scarborough, 2000). Cultural values are key principles of how individuals see themselves and see others and how they treat each other (Banergee, 2008).

Based on the theory of social identity (Turner, 1987) and in the self-concept theory (Markus and Kitayama, 1991), it seems likely that when a person sees himself as a member of a national culture and that culture is an extended part of your self-concept, culture has a strong and persuasive impact on their beliefs. Thus, the individual cultural values can thus explain the perception of consumers about the social responsibility practices of companies.

For McCraken (1986), cultural values are classified into three categories: the other, the surrounding environment and the self. Thus, the values oriented to others, is the company's point of view about the appropriate relationship between individuals and

groups in a society, and it is values such as, individualism/collectivism, extended /limited family, competitive/ cooperative, diverse/uniformed, male/female, young/old are some significant amounts of this nature. The oriented values for the surroundings determine the associations of society to economic, technical and physical environments (cleanliness; performance/status; tradicional/change; risk taking/security; problem solving/fatalistic and the nature). The oriented values for self, determine the goals and approaches to life that the individual members of a society aspiring (active/passive; material/nonmaterial; hard work/leisure; postponed gratification/immediate gratification; sensual gratification/abstinence and religious/secular).

The dimensions of cultural values of Hofstede (1991; 2001) are useful because they classify countries and the differences explain the reasons for the purchase of certain products and services, the degree of dependence of the brands and the adoption of new technologies and use of media. Hofstede (2001) argues that the mental program of people throughout the world does not change quickly, however remains constant over time. The validity of the cultural dimensions of Hofstede has been controversial but still provides a research tool.

Few global projects have given rise to developments in the new cultural dimensions research. Schwartz (1994) identified seven dimensions of cultural values: Conservatism, Intellectual Autonomy, Affective Autonomy, Hierarchy, Egalitarian Commitment, Mastery and Harmony. Smith et al. (1996) identified two dimensions cultural level through the analysis of management values: Egalitarian Commitment vs Conservatism, and Utilitarian Involvement vs Loyal Involvement. Smith and Bond (1998) included three different values in their surveys that produced convergent results, supporting the validity of the cultural dimensions originally identified by Hofstede (1980). House et al. (2004) identified nine dimensions to the cultural level: Performance Orientation, Assertiveness Orientation, Future Orientation, Humane Orientation, Institutional Collectivism, Family Collectivism, Gender Egalitarianism, Power Distance, and Uncertainty Avoidance.

More recently, Sharma (2010) attempts to conceptualize the five cultural factors Hofstede in ten individual cultural orientations: interdependence (INT); independence (IND); power (POW); social inequality (IEQ); risk aversion (RSK); ambiguity intolerance (AMB); masculinity (MAS); gender equality (GEQ); tradition (TRD); prudence (PRU).

Independence (IND) and interdependence (INT) represent the differences in the construction of the self (Markus and Kitayama, 1991) and individual cultural values (Bond, 1988; Schwartz, 1992). Independence (IND) is defined as the personal cultural orientation associated to act independently, with a strong concept of self, a sense of freedom, autonomy and personal fulfillment. Interdependence (INT) is defined as the personal cultural orientation associated with the act as part of one or more groups, with a strong group identity, a sense of belonging, reliance on others, giving

importance to the group's objectives rather than individual goals and collective achievements.

Power (POW) is the extent to which people accept differences in power of the members and a society or organization. The "social inequality" (IEQ) is the degree of inequality through the people in a society where the individual aspects are accepted as normal (Taras et al., 2009). Power (POW) defines how people relate to authority and social inequality (IEQ) is concerned with the hierarchy versus egalitarianism (Schwartz, 1994). Risk avoidance (RSK) measures the extent to which individuals are reluctant to take risks or make risky decisions. Ambiguity intolerance (AMB) measures the degree to which individuals can tolerate ambiguity and uncertainty situations (Sharma, 2010). Masculinity (MAS) is the expression of assertiveness, self-confidence, aggressiveness and ambition. Gender Equality (GEQ) measures the extent to which individuals perceive equality between men and women in terms of social roles, capabilities, rights and responsibilities (Schwartz and Rubel-Lifschitz, 2009). Tradition (TRD) is defined as the cultural personal guidance that is respect for traditional values, including hard work, not materialism, benevolence, social conscience, morality and respect for their own cultural heritage (Bond, 1988). Prudence (PRU) is defined as the cultural personal guidance that is planning, perseverance, thrift and orientation for the future (Puri, 1996).

As a result of academic review can be raised three general hypotheses that are sub-divided into each individual cultural value for each of the countries.

H_1: Individual cultural values (INT; IND; POW; IEQ; RSK; AMB; MAS, GEQ, TRD, PRU) influence the consumer's perception on the environmental aspects of corporate social responsibility (CSR1).

H_2: Individual cultural values (INT; IND; POW; IEQ; RSK; AMB; MAS, GEQ, TRD, PRU) influence the consumer's perception of the social component of corporate social responsibility (CSR2).

H_3: Individual cultural values (INT; IND; POW; IEQ; RSK; AMB; MAS, GEQ, TRD, PRU) influence the consumer's perception of the economic component of corporate social responsibility (CSR3).

Research Method

Initially, authors started with a literature review on cultural values and how it can influence consumer perceptions about social responsibility practices. This literature review allowed the formulation of research hypotheses. The methodology used in this study is quantitative. Data collection for the estimation of structural models was taken using a structured questionnaire in Portugal and Greece. It was decided to use a survey because it is intended to measure relationships between constructs on a theoretical model. The mail survey was chosen since it is the fastest and most effective method of data collection, with a large geographic coverage, while ensuring

the anonymity of the respondents overall, this method is also used in other studies (He and Li, 2010; Turker, 2009).

To maintain consistency with previous studies, the measures come from previous research. Scales used in the questionnaire were taken from the literature. Individual cultural values were measured using the scale proposed by Sharma (2010) and consumers' perceptions about social responsibility practices were measured using the scale proposed by Roberts (1996) with a Likert scale of five points. Five-point Likert-type scales, ranging from strongly disagree (1) to strongly agree (5), were used for all items.

Results and Discussion

Sample

The questionnaire was answered by 413 respondents, 200 from Greece (48%) and 213 from Portugal (52%). Of those Portuguese interviewed 58,2% are male and 41,8% female. 62,4% responded that they were single and 30,0% answered that they are married. When asked about the monthly household income, 47,9% said it was less than 1000 €, 34,3% answered that it was between 1001 to € 2000 and these two levels corresponding to 82,2% of Portuguese respondents. With regard to schooling, it was found that 46,5% have secondary and 49,8% have higher education. For the Greek interviewed 46,0% are male and 54,0% female. 86,0% responded that they were single and 9,5% answered that they are married. When asked about the monthly household income, 53,5% said it was less than 1000 €, 33,0% answered that it was between 1001 to 2000€. With regard to schooling, it was found that 10,0% have secondary and 89,5% have higher education.

Since information was collected in two different countries, a series of statistical tests were performed to check significant differences between the two countries regarding socio-demographic variables.

Measurement Quality

Data analysis started by an exploratory factor analysis in order to reduce data dimensionality and to determine the scale items to consider in the estimation of structural models. Then two theoretical models of structural equations (one for Portugal and one for Greece) that establish the relationship between cultural values and perceptions of consumers about the practices of social responsibility were estimated.

The exploratory factor analysis performed to individual cultural values items and perception of social responsibility practices items for each country show that in the case of Portuguese consumers prevailing cultural values are Masculinity (MAS – 3 itens), Prudence (PRU – 3 itens) and Tradition (TRD – 3 itens) explaining 78.831% of the total variance. The perception about social responsible practices yielded three factors explaining 78.469% of the variance, corresponding successively to the

environmental factor (CSR1 - 4 items), social factors (CSR2 - 3 items) and finally the economic factor (CSR3 - 2 items).

Data from Greece consumers revealed that the extracted cultural factors are related to Independence (IND – 3 itens), Interdependence (INT – 3 itens), Gender Equality (GEQ – 3 itens) and Prudence (PRU – 3 itens) explaining 79,756% of the total variance. Findings were similar to Portugal with regard to the perception of the social responsible practices, revealing three factors (environmental (CSR1), social (CSR2) and economic (CSR3), the same as Portuguese consumers), which explain 75,343% of the total variance (see appendix).

The assessment of measurement reliability and validity relies on a confirmatory factor analysis (CFA) that contains all the multi-item constructs in your models, estimating using AMOS 21.0 software. The results of the final CFA appears in table 1; the final measurement models provide a good fit to the data according to various fit statistics.

The chosen indicators to analyse the goodness of the adjustment are the ones suggested by Hair *et. al.* (2006) as the absolute indicators, Chi-square standardized, RMSEA (Root Mean Square Error of Approximation), GFI (Goodness-of-Fit), AGFI (Adjusted goodness-of-fit index), CFI (confirmatory fit index) and IFI (incremental fit index). The Chi-square standardized presents acceptable values when these are comprised between 1 and 3 (Hair *et al.*, 2006). We used RMSEA (Root Mean Square Error of Approximation) instead of RMSSR (Root Mean Square Residual) because the estimated models are based on the covariance data matrix. This indicator must be comprised between values from 0,05 (good fitness) and 0,08 (acceptable fitness). The GFI (Goodness-of-Fit) is an index of goodness of the adjustment that represents the total fitness levels, without correction in relation to degrees of freedom. High values of this indicator show good fitness, although there are not established minimum acceptable levels. The same interpretation is done for the others index. The results of the CFA confirmed that the models offers good global fit because they exceed the corresponding critical values (Hair *et al.*, 2006).

Table 1. Measurement Psychometric Properties – Confirmatory Factor Analysis

		Portuguese Consumers							Greece Consumers				
Construct	Item	Convergent Validity		Reliability			Construct	Item	Convergent Validity		Reliability		
		Factor Loading	Loading Average	Cronbach's α	CR	AVE			Factor Loading	Loading Average	Cronbach's α	CR	AVE
MAS	1 2 3	0,857* 0,724* 0,621*	0,734	0,703	0,858	0.673	IND	1 2 3	0,867* 0,845* 0,647*	0,786	0,732	0,896	0,746
PRU	1 2 3	0,910* 0,752* 0,521*	0,727	0,739	0,853	0,671	INT	1 2 3	0,786* 0,706* 0,848*	0,780	0,798	0,892	0,735
TRD	1 2 3	0,814* 0,802* 0,672*	0,763	0,721	0,880	0,711	GEQ	1 2 3	0,761* 0,952* 0,540*	0,751	0,737	0,872	0,704
							PRU	1 2 3	0,781* 0,587* 0,813*	0,727	0,731	0,853	0,664
CSR1	1 2 3 4	0,810* 0,794* 0,785* 0,792*	0,795	0,887	0,925	0,755	CSR1	1 2 3 4	0,715* 0,828* 0,854* 0,725*	0,781	0,874	0,917	0,736
CSR2	1 2 3	0,795* 0,823* 0,614*	0,744	0,809	0,866	0,687	CRS2	1 2 3	0,771* 0,875* 0,632*	0,759	0,856	0,877	0,709
CSR3	1 2	0,921* 0,801*	0,861	0,798	0,914	0,842	CRS3	1 2	0,991* 0,611*	0,801	0,786	0,865	0,773
χ^2 = 1039,152 df = 349 p = 0,000 CFI = 0,737; TLI = 0,707; IFI = 0,742; RSMEA = 0,090							χ^2 = 1168,799 df = 492 p = 0,000 CFI = 0,784; TLI = 0,761; IFI = 0,789; RSMEA = 0,083						

CR = Composite Reliability; AVE = Average variance extracted; * p < 0,001

The table 1 demonstrates the high internal consistency of the constructs. In each case, the Cronbach's alphas exceed 0,7, as Nunnally and Bernstein (1994) recommend. The composite reliability of each factor is greater than 0,6 (Bagozzi and Yi, 1988) and the average variance extracted (AVE) exceeds 0,5 (Fornell and Larker, 1981). As evidence of convergent validity, the CFA results indicate that all relations of the items to their hypothesized factor are significant (p < 0,001), the standardized loadings are greater than 0,6 (Bagozzi and Yi, 1988), and the average of the item-to-factor loadings are greater than 0,7 (Hair *et al.*, 2006).

The internal consistency of the scales and the convergent validity of the measures allows for the estimation of the structural models. As table 2 and table 3 reveals, the structural models indicates good global fit because all goodness-of-fit measures exceed their corresponding critical values. These results suggest that the proposed theoretical models for Portugal and Estonia provide a good representation of the set of data collected.

The results of the estimated models show a good quality in adjustments, both in the case of Portugal and Estonia. The hypotheses were almost all validated.

Table 2. Structural Equation Model Results for Portugal

Hypotheses for Portugal	Parameter	Estimation	p-Value	Conclusion
Prudence → CSR3 (+)	γ_{11}	2,982	0,002	Validated H3
Prudence→ CSR2 (+)	γ_{12}	1,813	0,004	Validated H2
Prudence →CSR1 (+)	γ_{13}	2,155	0,002	Validated H1
Tradition → CSR1 (+)	γ_{14}	0,227	0,004	Validated H1
Masculinity → CSR2 (+)	γ_{15}	0,288	0,003	Validated H2
Goodness of the Adjustment				
χ^2 Standardized RMSEA CFI TLI IFI	3,000 0,098 0,772 0,740 0,774			

In Portugal, prudence has impact on all dimensions of corporate social responsibility practices supporting H_1, H_2 and H_3, prudence have significative influence in economic social responsibility (γ_{11} = 2,982; p < 0,002), prudence have significative influence in social responsibility (γ_{12} = 1,813; p <0,004) and prudence have significative influence in environmental social responsibility (γ_{13} = 2,155; p < 0,002). The tradition have significative impact in environment social responsibility (γ_{14} = 0,227: p < 0,004), supporting H_1. The masculinity have significative influence in social responsibility (γ_{15} = 0,288; p < 0,003), supporting H_2.

Table 3. Structural Equation Model Results for Greece

Hypotheses for Estonia	Parameter	Estimation	p-Value	Conclusion
Independence → CSR1 (+)	β_{11}	0,533	0,000	Validated H1
Interdependence → CSR1 (+)	β_{12}	0,559	0,004	Validated H1
Gender Equality → CSR1 (+)	β_{13}	0,393	0,000	Validated H1
Prudence → CSR1 (+)	β_{14}	0,231	0,007	Validated H1
Independence → CSR2 (+)	β_{15}	0,755	0,002	Validated H2
Interdependence → CSR2 (+)	β_{16}	0,375	0,006	Validated H2
Gender Equality → CSR2 (+)	β_{17}	0,765	0,000	Validated H2
Interdependence → CSR3 (+)	β_{18}	0,784	0,000	Validated H3
Gender Equality → CSR3 (+)	β_{19}	0,541	0,000	Validated H3
Goodness of the Adjustment				
χ^2 Standardized RMSEA CFI TLI IFI	1,99 0,071 0,876 0,855 0,878			

In the case of Greece, some of the cultural values that emerged from the confirmatory factor analysis are different, such as independence, interdependence and gender equality. Interdependence and gender equality have impact on all the tree dimensions of the perceptions of corporate social responsibility practices. Then interdependence have significative influence in environment social responsibility (β_{11} = 0,533; p < 0,000), independence have significative influence in environment social responsibility (β_{12} = 0,559; p < 0,004), gender equality have significative influence in environment social responsibility (β_{13} = 0,393; p < 0,000)and prudence have significative influence in environment social responsibility (β_{14} = 0,231; p < 0,007). Independence have significative impact in social responsibility (β_{15} = 0,755; p < 0,002), interdependence have significative impact in social responsibility (β_{16} = 0,375; p < 0,006) and gender eauqlity have significative impact in social responsibility (β_{17} = 0,765; p < 0,000). Interdependence have significative impact in economic social responsibility (β_{18} = 0,784; p < 0,000) and, finally, gender equality have significative impact in economics social responsibility (β_{19} = 0,541; p < 0,000).

These results support previous literature on the subject, namely that individual cultural values are strongly related with how consumers perceive corporate social

responsibility practices. In fact, although some differences may exist between countries – which is the case of Portugal and Greece –, the relevance of culture as a filter through which consumers understand and perceive corporate social responsibility practices is not in dispute. The analysis reveals that each type of CSR – environment, social, and economics - as perceived by the consumers of both country.

Conclusions

The main contribution of this paper is the comparison of two European countries who suffered from a strong economic recession.

The main conclusion to be drawn is that individual cultural values play an important role as determinants of consumers' perceptions and thus influencing consumers' choices and behaviour. The results also point out differences in terms of cultural values between Portugal and Greece, meaning that these two countries have a somewhat different way of perceiving corporate social responsibility practices.

One of the main limitations is the in selected countries for comparison. Cultural studies issues are highly sensible to context, thus one might assume that the same study using different countries might produce different results. Also the number of countries is a limitation, because it does not offers a broad idea of the phenomenon. Thus further studies should be undertaken by including more countries.

This paper demonstrates the importance of analysing individual cultural values of different countries in the perception of consumers about the practices of social responsibility, since consumers assume different perspectives and value different aspects of CSR practices. Companies must be aware of these differences if they want to effectively reach consumers.

This paper offers some clues about the relation of cultural values with perceptions of CSR practices. Companies may benefit from this research paper by adapting their CSR practices to the specific cultural context they operate in. Further, by knowing the relation of their cultural values with CSR practices, public agencies can work in order to instigate CSR policies that meet consumers/citizens values.

Appendix

1 - Strongly Disagree with the statement; 5, Strongly Agree with the statement	
Tradition	1. I am proud of my culture 2. Respect for tradition is important for me 3. I value a strong link to my past
Prudence	1. I believe in planning for the long term 2. I work hard for success in the future 3. I am willing to give up today's fun for success in the future
Masculinity	1. Women are generally more caring than men 2. Men are generally physically stronger than women 3. Men are generally more ambitious than women
Interdependence	1. The well-being of my group members is important for me 2. I feel good when I cooperate with my group members 3. It is my duty to take care of my family members, whatever it takes
Independence	1. I would rather depend on myself than others 2. My personal identity, independent of others, is important to me 3. I rely on myself most of the time, rarely on others
Gender Equality	1. It is ok for men to be emotional sometimes 2. Men do not have to be the sole bread winner in a family 3. Men can be as caring as women
CSR1 – Environment Social Responsibility	1. I have purchased products because they cause less pollution 2. When there is a choice, I always choose the product that contributes to the least amount of pollution 3. When I have a choice between two equal products, I always purchase the one that is less harmful to other people and to the environment 4. When I Purchase products, I always make a conscious effort to buy those products that are low in pollution
CSR2 – Social Responsibility	1. I do not buy products that use advertising depicting minority groups in a negative way 2. In the past I have not purchased a product because its advertising depicted women in a negative way 3. I do not buy products from companies that discriminate against minorities
CSR3 – Economic Social Responsibility	1. I make every effort to buy paper products made from recycled paper 2. I only try to buy products that can be recycled

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