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THE THEORETICAL ASPECTS OF THE LINKS BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND NATIONAL CULTURAL ENVIRONMENT

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Abstract
This article seeks to reveal theoretical links between corporate social responsibility (CSR) and national cultural environment. The article analyses and summarises most common theoretical approaches in academic literature to CSR and its development. This allows us to distinguish the main CSR aspects and relevant CSR issues. One can state that CSR approaches that are focused only on shareholders needs are becoming less common in academic literature. CSR is increasingly being evaluated in a broader context, attributing to this phenomenon not only economic, but also other relevant social and environmental issues. This allows to expand the field of academic research and to evaluate CSR in the context of various phenomena. The phenomenon of cultural environment has been developing for a relatively long period of time and has very deep roots in the history of nations as well as the consciousness of people. As a result, its impact on the formation of the approach of the society to values and social responsibility needs to be taken into account. In this article national cultural environment is defined and evaluated according to the methodology created and developed by Hofstede. Even though only partial research prevails in the academic literature, and research results as well as opinions of scholars are ambiguous, the analysis of links among national culture, its individual dimensions such as individualism, power distance, masculinity, uncertainty avoidance and CSR aspects allows us to predict some trends. The results show that CSR is defined and perceived differently in countries of different culture, and expectations from social responsibility vary too. Different levels of attention is given to solving economic, social and environmental problems in different cultural environments, and different countries do not always focus on the same CSR issues. Consequently, different features of CSR are dominant in different countries.
Keywords: corporate social responsibility: culture; national cultural environment.

Introduction

Relevance of the research and the main problem. The economic, social and environmental problems that countries face today are becoming more and more global and they affect an ever-growing sector of society. As a result, the solution to these problems is becoming more complicated. According to Waddock and McIntosh (2009), technological connectivity and processes of globalization dominate in the modern world. The wide variety of cultures and interests challenges national governments to find more comprehensive ways to solve these problems. This variety also promotes scientific discussions about corporate social responsibility (hereinafter – CSR) and its impact on economic and social processes. Given this, it is increasingly important to evaluate CSR in a broader context and to focus the attention of scholars, not only on the evaluation of CSR impact on solving all these problems, but also on the reasons influencing the formation and development of CSR in different countries.

There is no doubt about the positive impact of CSR on both the companies themselves and on society. Generally, scholars focus on the impact of CSR on corporate performance in developing competitive advantage, i.e. attracting highly skilled employees, innovations, technologies, investment and increasing the reputation of the company (Freeman et al., 2006; Arshad et al., 2012; Pivo, 2008; Siegel and Vitaliano, 2007; Kaufmann and Olaru, 2012; Cohran, 2007; Montgomery and Ramus, 2011; Chang, 2011). Nevertheless, there is a lack of attention from scholars concerning the factors influencing different levels of CSR awareness and disclosure. Why do some countries willingly disclose CSR and give a lot of attention to its promotion, while others take less interest or even ignore it?

The process of globalization provides companies with increasing opportunities to cross national borders and to develop useful commercial relationships with companies operating in different countries. Given this, companies face challenges which reveal different countries' positions on economic, social and other affairs, including CSR. Conceptual scientific works and empirical studies suggest that differences in understanding and defining CSR among countries are based on the characteristics of different countries or regions, their experience, development level (Izraeli, 1988; Maignan and Ralston, 2002), and political environment (Ioannou and Serafeim, 2012; Li et al., 2010). The research results indicate that the social behaviour of companies is defined by national cultural characteristics (Halkos and Skouloudis, 2016; Tsoy and Yongqiang, 2016; Hackerts et al., 2012; Scholtens and Dam, 2007; Waldman et al., 2006; Christie et al., 2003; Katz et al., 2001). According to Burton et al. (2000), the recognition and determination of CSR phenomenon is influenced by national cultural characteristics as well. Therefore, in order to not only explain CSR differences in different countries but to promote its development and to direct it to the solution of relevant issues, it is important to analyse how cultural environment changes CSR perception and its manifestation.

The object of the research – the links between corporate social responsibility and national cultural environment.

The main purpose of the paper – to conduct theoretical investigation of the links between CSR and national cultural environment based on identified theoretical approaches.

The objectives of the paper are:

1. To analyse the CSR phenomenon in the context of different theoretical approaches.
2. To reveal the significance of national cultural environment in the perception of CSR.
3. To reveal the links between CSR and the characteristics of national cultural environment.

Research methods: comparative analysis of scientific literature and empirical research, systematization and summation.

CSR and its development in the context of different theoretical approaches

Social responsibility as a field of scientific research was first investigated by economists only in the middle of 20th century and explicated in the second part of 20th century, even though the demand for social responsibility and for the formation of socially responsible activity, according to Argandona and Hoivik (2009), had been known before the industrial revolution. Increasing attention to CSR was given after Stockholm Conference in 1972, the Rio Declaration on Environment and Development was launched in 1992 and the United Nations Global Compact Initiatives was launched in Davos in the World Economic Forum in 1999. According to Zadek et al. (2005), CSR is fundamentally a structural, macro-level phenomenon, although it is defined and analysed most clearly at a micro-level. Both the concept of CSR conception and its content have not been sufficiently clarified to enable academic discussion and greater utilisation because CSR as an economic phenomenon is very dynamic, multidimensional and complex (Juščius and Snieška, 2008; Ruževičius and Serafinas, 2007; Nisim and Benjamin, 2008; Jonker and Marberg, 2007; Wilson, 2000; Okoye, 2009).

A decade ago Windsor (2006), Moon et al. (2005) stated that CSR as a phenomenon is not only in its embryonic stage of development but is, also, in itself a controversial concept. According to Wettstein (2009), CSR is a purely normative concept which defines "what corporations should do and how they ought to act". He also argues that, if CSR is a voluntary activity, it cannot be legally mandated. Therefore, the assumption about CSR formation becomes problematic if "legal voluntariness" is confused with moral discretion. Such an interpretation of CSR, as the author notices, is acceptable for most scholars, however. Waddock and Rivoli (2011), summarizing statements of other scholars, confirm these attitudes and state that CSR loses its meaning if it must be implemented using laws or other regulations rather than voluntarily.

Hamidu et al. (2015) present the evolution of CSR into three stages. In their opinion, it is relevant to associate the CSR as understood in the middle of 20th century, i.e. 50's – 60's, with philanthropy because companies had to comply with the law and only in humanistic motives they engaged in philanthropy. Most frequently academic literature quotes Friedman (1970), a representative of a shareholder approach to CSR, stating that companies have only one purpose – to maximize shareholders' profit by legitimate means. This means competition and market conditions rather than political tools should define the most effective ways to use company's recourses. However, this approach demonstrates a very narrow degree of CSR awareness. CSR as understood in the 70's –80's Hamidu et al. (2015) was linked to regulated responsibility because companies' activities were partly defined by social as well as ethical norms and standards, and seeking a better reputation. Companies perceived that the success and performance of their activities were mostly determined by public opinion and its support. This is legitimacy theory and it can be considered as the beginning of a broader understanding and interpretation of CSR.

The limits of CSR perception have expanded considerably in the last decade of the 20th century. According to Hamidu et al. (2015), it is appropriate to attribute the social responsibility of the early 90's to instrumental-strategic responsibility and to link it not only to environmental protection and sustainability, but to the development of a company's competitive strategy as well. This stage of CSR Swift and Zadek (2002) call the stage of formation of responsible competitive advantage. This is a much broader perception of CSR. Using this stakeholder approach, a company is interpreted as an inherent micro part of a society, therefore it should be open to society and should consider all stakeholders who can influence or be influenced by a company's activities. The triple bottom line or sustainability approach was first represented by Elkington (1998) and invites us to further expand the limits of social responsibility and to include economic, social and environmental issues into a company's activity. Substantial features of the triple bottom line theory include a comprehensive presentation of companies, an assurance of transparency in their activities, searching for compromise with stakeholders, integrating the interests of all stakeholders into business strategies on the voluntary basis and seeking to resolve actual social, economic and environmental problems. The main theories determining CSR phenomenon and their characteristics are presented in Table 1.

Tabe 1. Theoretical approaches of CSR and their characteristics

Theoretical approach / Time period		**The main characteristics of theoretical approach**	**Authors**
1950s – 1960s	**Shareholder theory**	Shareholders invest capital in order to increase the value of the company. The ultimate goal of shareholders is to maximize the profit of the company by legitimate means. CSR is about increasing the company's profit.	Levitt (1958); Friedman (1970)
1950s – 1960s	**Legitimacy theory**	An organization is an entity of the society therefore its activities should be desirable, uncontroversial and suited to the norms, rules and traditions of the society.	Dowling and Pfeffer (1975); Suchman (1995); Cormier and Gordon (2001); Deegan (2002); Moir (2001)
since 1990s	**Stakeholder theory**	The stakeholder approach emphasizes that organizations are not only accountable to their shareholders but should also balance the interests of their other stakeholders, who can influence or be influenced by an organization's activities.	Freeman (1984); Freeman and Gilbert (1988); Freeman et al. (2007)
	Social contract theory	Implicit agreements exist between business and the society that oblige companies to behave in a socially responsible manner. The essence of this theory is to find a balance between individual and social interests.	Locke (2003); Rawls (1999), Gauthier (1990); Donaldson and Preston (1995); Donaldson and Dunfee (1999)
	Signalling theory	This approach aims to minimize an asymmetry of information between companies and society and it explains the reasons why companies are willing to provide information about their social responsibility to the society on a voluntary basis.	Connelly et. al. (2011); Mahoney (2012); Thorne et. al. (2014)
	Sustainability (Triple bottom line) theory	The triple bottom line approach expands the traditional accounting framework and captures the essence of sustainability inviting firms to implement economic, environmental and social aspects into their activity and include them on a voluntary basis in reporting frameworks.	Elkington (1998); Harrington (2016)

Source: Table created by the author

Rahman (2011) emphasises the dynamism of CSR phenomenon and, using the analysis of the content of CSR definitions, he notices that not only have the definitions of CSR changed, but also the content of CSR, as a social phenomenon, has changed and expanded. According to him, in the early 60's CSR was associated only with certain commitments to the society but in the following decades CSR begins to be evaluated through close relations between a company and the society. In the following years, CSR had been treated as a corporate philosophy that targets social interests and helps solve social, environmental and economic problems, working against corruption, respecting human rights and helping to improve the quality of life on a voluntary basis.

It shows that the shareholder approach is becoming less common in academic literature and that broader approaches have been increasingly adopted to understand and explain the concept of CSR. All these notices reveal not only the dynamism of CSR but also its multidimensional and multifaceted nature, as CSR can be studied in different fields of scholarship. According to Ho et al. (2012), the establishment and expansion of large multinational companies have an important impact on the dynamics of the CSR phenomenon. This occurs because the implementation of modern technologies, innovations and effective management methods promote a broader approach and a deeper perception of CSR.

Since 2011 the European Commission has been defining CSR as the responsibility of enterprises for their impacts on society (EC, 2011). This modern holistic definition was proposed by EC in 2011 and emphasises the point that a company's goal cannot be focused solely on economic results, i.e. maximizing the value of the company for shareholders. The company must be evaluated based on methods it employs to achieve its goals as well as how it can properly identify and integrate social, environmental, ethical and other issues into the company's business strategy and prevent potential problems by looking for favourable and acceptable solutions for all stakeholders.

Recognizing that a company is fully responsible for the impact of its activity on a society and on the natural environment, and knowing that when corporate activity reaches beyond the borders of one country, it is appropriate to evaluate CSR in a broader context, especially emphasising its links with economic, social and environmental issues, including the cultural environment.

The influence of cultural environment on CSR perception

In different countries or in different groups of countries CSR is understood and defined differently based on national characteristics, experience, and development level (Izraeli, 1988; Maignan and Ralston, 2002). It is important to distinguish three reasons which determine different approaches to particular socio-economic phenomena as well as to CSR:

– differences in economic development among countries;
– differences in political environment among countries;
– differences in cultural environment among countries.

Assessing the role of economic development, the World Values Survey and European Values Study (Inglehart and Welzel, 2010) provides evidence that transition of countries from agrarian to industrial society and – eventually – from industrial to post-industrial society, has fundamentally changed people's values and motivation. The research data demonstrates two dimensions of cross-cultural variation: traditional versus secular-rational values and survival versus self-expression values.

Li et al. (2010) show that national governance environment is the most important driving force for CSR communication intensity. The more a rule-based (less relation-based) the governance environment is in a society, the more organizations primarily rely on public rules to govern their interest in socioeconomic exchanges, and the more firms tend to have a higher CSR communication intensity. Katz et al. (2001) and Christie et al. (2003) state that corporate behaviour is determined by national cultural characteristics. In addition, Burton et al. (2000) have also noticed the influence of cultural environment on recognition and defining the term of CSR.

According to Holme and Watts (2000), in countries such as Argentina and Brazil, CSR is centralized around the ability of companies to respond to social challenges, to strive for the best economic development of a community, to make a strong commitment to education, to protect workers' rights and job security. In Ghana, on the other hand, CSR is centralized around business efforts to provide a sustainable livelihood, respect cultural differences and also business opportunities to build the skills of employees, the community and the government. A very abstract CSR definition is used in Thailand, stating that "CSR must be locally relevant and meaningful only if backed up action". While in the Netherlands, CSR is concerned with leadership commitment to core values and to recognizing local and cultural differences when implementing global policy. In the USA, "CSR is about taking personal responsibility for your actions and the impacts that you have on society". While US companies recognize economic, legal, ethical and philanthropic responsibilities, they interpret the last two types of responsibilities much more freely than companies in Western Europe (Forte, 2013). A study conducted by Coldwell (2001) demonstrates that even different ethnic groups, such as white and black students in South Africa, have different levels of CSR perception and different expectations in relation to social responsibility. The definition of CSR in China says that "enterprises should also take stakeholders benefits into consideration when they pursue to maximize profit for their shareholders" (Wang and Juslin, 2009).

Assessing the influence of cultural environment on economic and social phenomena, it is important to recognise the contribution of Hofstede to cultural environment analysis and the assessment of differences of the cultural environment. Hofstede is one of the leading scientists who analyses and evaluates cultural differences in countries. He is convinced that national identity, values and traditions have very deep roots in the consciousness of people and in the history of the nations and cannot be easily changed (Hofstede et. al., 2010). According to Hofstede (2001), "culture is the collective programming of the mind that distinguishes the members of one group or category of people from others".

Hofstede has classified 76 countries according to four main cultural dimensions: *power distance* (the extent to which the less powerful members within a country accept that power is distributed unequally), *individualism versus collectivism* (the extent to which members within a country concentrate on personal achievements, individual expressions and rights), masculinity versus femininity (the extent to which members within a country refer to distribution of emotional roles between genders) *and uncertainty avoidance* (the extent to which members within a country access an uncertainty and ambiguity). Even though Taras et al. (2009) states that a culture as such is a phenomenon that has developed over a relatively long period of time and is stable enough, they simultaneously concede that it is a complex and multidimensional phenomenon and requires continuing research. While 6 out of 10 migrants move to a country where the dominant religion is the same as in their country of birth, and 4 out of 10 migrants move to a country where the dominant language is the same too (UNDP, 2009), a high degree of people mobility across the world increases the cultural heterogeneity of countries and complicates assessments of the cultural environment and its links with other phenomena, including CSR.

The links between CSR and national cultural environment

Strand et al. (2015) classified 30 developed countries into five clusters according to their cultural environment and social model. Using gross national income per capita and the Global Competitiveness Index to assess economic responsibility, the Environmental Performance Index to assess environmental responsibility and the UN Human Development Index to assess social responsibility they found that societal, economic and environmental responsibility manifest differently in different clusters of countries.

Table 2. CSR dimensions in the country cluster of different cultural environment

Country cluster	**CSR dimensions**		
	Economic	**Environment**	**Societal**
North Europe (Nordic)	High	High	High
Anglo Saxon (including U.S.)	High	Low	Middle
Continental Europe	Middle	Middle	Middle
Mediterranean Europe	Low	Low	Low
Confucian	Middle	Low	Low

Source: Strand et al. (2015).

Table 2 shows that all three CSR dimensions are assessed worst in the Mediterranean Europe countries and best in the cluster of Scandinavian countries. According to Strand et al. (2015), institutional factors and the perception of cultural environment are the basis for responsible policy making. The analysis of links among CSR, its individual dimensions and cultural environment demonstrate that different attention is given to CSR and different CSR issues are emphasized in different cultural environments. As a result, this leads to the dominance of different features of CSR in different countries.

Theoretical assumptions based on scientific papers and the results of empirical research do not allow us to doubt the influence of the cultural environment on CSR. However, the complexity of cultural environment as a social phenomenon and different research results lead to the conclusion that research on the links between cultural environment and social responsibility remains somewhat under-developed, while the results of existing research also reveal the need for more detailed and more profound research on this subject in the future.

The results of research seeking to reveal the links between CSR commitments and cultural environment are provided in the table below:

Tabe 3. The links between CSR features and cultural environment dimensions

Features of CSR	Dimensions of cultural environment				Authors
	Individualism	Power distance	Masculinity	Uncertainty avoidance	
Corporate commitments	+	–	–	+	Peng et al. (2014)
	–	+	+	+	Ho et al. (2012)
	– ~	–	–	+ ~	Ringov and Zollo (2007)
	– ~	– ~	– ~	–	Halkos and Skouloudis (2016)
	–	–	–	+	Thanetsundthorn (2015)
Normative commitments	–	not investigated	+~	not investigated	Hofman and Newman (2014)
Level of CSR disclosure	(+)	(–)	(–) ~	(+) ~	Once and Almagtome (2014)
	– ~	not investigated	not investigated	+	Adelopo et al. (2013)
	(–)	not investigated	not investigated	not investigated	Buhr and Freedman (2001)
	+	– ~	–	+	Orij (2010)
	+	–	+	+	Saka and Noda (2014)
	–	–	–	+	Gallen and Peraita (2018)
	+	–	+	not investigated	Adnan et al. (2018)
Quality of CSR disclosure	+	–	– ~	not investigated	Adnan et al. (2018)

notes:
„–„or „+“ refers to respectively negative or positive impact;
„(–)“ or“ (+)“ refers to respectively negative or positive relationship;
„~“ refers to statistically insignificant impact or relationship;
Source: Table created by the author.

The results of the scientific works, presented in Table 3, show that companies acting in the countries of high uncertainty avoidance tend to disclose more CSR information than in countries of low uncertainty avoidance (Adelopo et al., 2013; Orij, 2010, Saka and Noda, 2014, Gallen and Peraita, 2018). Most of the previous studies (Peng et al., 2014; Ho et al., 2012; Thanetsunthorn, 2015), except the study of Halkos and Skouloudis (2016), also reveal positive links between corporate commitments and high uncertainty avoidance.

Most of studies, except Peng et al. (2014), Adnan et al. (2018) and Ho et al. (2012), also show that individualism, power distance and masculinity have negative impact on corporate commitments and the quality of CSR disclosure. However, scientists disagree about the impact of these cultural dimensions on the level of CSR disclosure: Once and Almagtone (2014), Orij (2010), Saka and Noda (2014), Adnan et al. (2018) found a positive impact of individualism and negative impact of power distance on the level of CSR disclosure but Gallen and Peraita (2018), Buhr and Freedman (2001) take the opposite view. Adnan et al. (2018) emphasises the moderating effect of corporate governance on CSR disclosure. The results of their research demonstrate that while countries with higher power distance are less likely to disclose CSR information, corporate governance (existence of CSR committee) can counteract that. The opinions of scientists assessing the impact of masculinity on the level of CSR disclosure vary too. Given this, one can argue that in order to explain the differences of CSR in the countries of different culture it is necessary to develop research in the future and assessing the results of research needs to be done with care.

The results of research revealing the links between cultural environment and the economic, social and environmental aspects of CSR are ambiguous. Although research in academic literature is only partial, it is possible to observe some general trends on these issues. Table 4 summarises and systematises the results of the analysis of academic papers and empirical research in this field.

Tabel 4. The links between CSR aspects and national cultural dimensions

CSR aspects	National cultural dimensions				*Authors*
	Individualism	Power distance	Masculinity	Uncertainty avoidance	
ECONOMIC ASPECTS					
Strategic planning	– ~	+	– ~	+ ~	Mardani and Kazemilari (2012)
Protection of intellectual property	+	Not investigated	Not investigated	Not investigated	Christie et. al. (2003)
Number of supervised employees	Not investigated	Not investigated	–	Not investigated	Cagliano et. al. (2011)
Workplace health and safety	(–) ~	(–) ~	(–) ~	(–)	Hackerts et. al. (2012)
Job rotation, multiskilling, empowerment, autonomy	Not investigated	Not investigated	–	–	Cagliano et. al. (2011)
SOCIAL ASPECTS					
Affective commitment	– ~	–	Not investigated	–	Newman and Butler (2014)
	–	Not investigated	+ ~	Not investigated	Hofman and Newman (2014)
Tolerance of unethical behaviour	–	+	–	+	Williams and Zinkin (2006)
Punishment for irresponsible behaviour	+	–	+	–	Williams and Zinkin (2006)
Development of human resources (training, educating, assessing, compensating)	–	Not investigated	Not investigated	Not investigated	Cagliano et. al. (2011)
	– ~	+	+ ~	+	Mardani and Kazemilari (2012)
Corporate social involvement	+	– ~	+ ~	–	Vachon (2010)
Voluntariness	–	– ~	–	–	Khalitova (2017)
Fair labour practices, gender equality	+	– ~	– ~	–	Vachon (2010)
Customer and market focus	– ~	+	+ ~	– ~	Mardani and Kazemilari (2012)
Increasing group incentives	Not investigated	Not investigated	Not investigated	–	Cagliano et. al. (2011)
Human rights policy	+ ~	–	–	+	Scholtens and Dam (2007)
Governance of bribery and corruption	+	– ~	– ~	+ ~	Scholtens and Dam (2007)
Tolerance of corruption	Not	+	+	Not	McLaughlin (2013)

	investigated			investigated	
	Not investigated	+ ~	Not investigated	–	Pourghafari and Gholizadeh (2014)
Code of ethics	+	– ~	– ~	+	Scholtens and Dam (2007)
ENVIRONMENTAL ASPECTS					
Environmental protection (investment in environment and safety practice)	–	Not investigated	Not investigated	Not investigated	Schultz and Zelezny (2003)
	~	~	–	–	Christie et. al. (2003)
Green corporatism	+	–	– ~	–	Vachon (2010)
Environmental innovation	+	– ~	– ~	–	Vachon (2010)
Pollution prevention	(–)	(+) ~	(–) ~	(+) ~	Hackerts et. al. (2012)
Recycling of materials	(–) ~	(+) ~	(–) ~	(–)	Hackerts et. al. (2012)
Waste reduction	(–)	(+) ~	(–) ~	(–) ~	Hackerts et. al. (2012)
Environment sustainability	+	–	–	~	Husted (2005)
	– ~	–	–	+ ~	Park et al. (2007)
	+ ~	–	–	+	Cox et. al. (2011)
	+	–	+	–	Tsoy and Yongqiang (2016)

notes:
„–„or „+“ refers to respectively negative or positive impact;
„(–)“ or“ (+)“ refers to respectively negative or positive relationship;
„~“ refers to statistically insignificant impact or relationship;
Source: Table created by the author.

In the countries of high individualism people are expected only to take care of themselves and the wellbeing of their immediate family. A different situation predominates in the countries of low individualism or high collectivism where people prefer to take care of a wider part of the society, to protect and develop relationships with the community and to value loyalty. Summarising the results of Table 4 one can claim that nepotism, irresponsible and unethical behaviour, bribery and corruption are not tolerated in the countries of high individualism. Companies pay more attention to the protection of intellectual property and to social involvement (Christie et al., 2003; Williams and Zinkin, 2006; Vachon, 2010; Scholtens and Dam, 2007) but, simultaneously, companies are less concerned about community values and human resources development (Waldman et al., 2006; Cagliano et al., 2011). Assessing the influence of individualism on environment protection, Vachon (2010) shows a positive impact on green corporatism and environment innovation, Husted (2005), Tsoy and Yongqiang (2016) demonstrate a positive impact on environment sustainability. However, Hackert et al. (2012) reveal the negative relationship of individualism in relation to pollution prevention and waste reduction.

According to Hofstede (2010), power distance in the country reflects the degree to which less powerful members of a society accept and expect unequal distribution of power within the country and greater influence of leaders of higher rank on the behaviour of inferior employees. This cultural dimension is negatively related to the level of democracy in the country (Terzi, 2011). Such descriptions of the cultural dimension seem to presuppose a negative view of the protection of human rights and this assumption is confirmed by the results of Scholtens and Dam (2007) study. Mardani and Kazemilari (2012) revealed that more attention is paid to the motivation and training of employees in countries of high power distance, but the results of Newman and Butler (2014) study show that the affective commitments of employees decrease in such countries and, according to Williams and Zinkin (2006), unethical behaviour is also tolerated. High power distance is also not conducive to the development of environmental responsibility because the results of most research unanimously show its negative impact on solving sustainability problems and investing in green programs (Husted, 2005; Park et al., 2007; Cox et al., 2011; Tsoy and Yongqiang, 2016; Vachon, 2010).

A gender-based distribution of roles between men and women dominates in countries of high masculinity and, according to Scholtens and Dam (2007), this feature has a negative impact on the protection of human rights. Although countries of high masculinity show strong competition, assertiveness and focus on material results, they do not tolerate unethical behaviour of employees and punish for irresponsible behaviour (Williams and Zinkin, 2006). High masculinity is not conducive to solving environment problems. Husted (2005), Christie et al. (2003), Park et al. (2007), Cox et al. (2011) demonstrate the negative impact of masculinity on investment in environmental safety and sustainability. Rapidly obtainable material results dominate in countries of high masculinity, while future perspectives are paid less attention. The results of the research done by Laughlin (2013) reveal that an increase in power distance or masculinity indexes increases corruption within a country but that, in cases where both masculinity and power distance are high within a country, power distance weakens the positive relationship between masculinity and corruption.

The uncertainty avoidance dimension reflects the degree to which members of a society feel uncomfortable and uncertain facing unexpected and unusual situations in their lives. The results of this research demonstrate that high uncertainty avoidance within a country negatively impacts affective commitment, job rotation, multiskilling and autonomy of employees, group incentives and corporate social involvement (Cagliano et al., 2011; Vachon, 2010; Newman and Butler, 2014).

Newman and Butler (2014) argue that a high degree of uncertainty avoidance within a country has a negative impact on an employee's intentions to commit to a company. But, simultaneously, if the managers of a company are capable of giving good example by inspiring and motivating their employees, uncertainty avoidance enhances the positive impact of managers on employee commitments. Mardani and Kazemilari (2012) note that more attention is paid to human resources management, training and other employee motivation programs in countries of high uncertainty avoidance. According to Scholtens and Dam (2008), this environment stimulates companies to pay more attention to human rights but Vachon (2010) does not agree with this conclusion. According to him, uncertainty avoidance does not stimulate companies to improve the safety and quality of a workplace. Results of research are also contradictory when scientists explore the links between uncertainty avoidance and environment protection. Cox et al. (2011) identified a positive impact of uncertainty avoidance on environment sustainability whereas Tsoy and Yongqiang (2016) identified a negative impact on environment sustainability and both Park et al. (2007) and Husted (2005) found that this factor was statistically insignificant. The results of the researches of Christie et al. (2003) and Vachon (2010) demonstrate the negative impact of high uncertainty avoidance on environmental innovation, protection and green corporatism.

Conclusions

Summarizing the different theoretical approaches of scholars to CSR phenomenon and its formation, one can state that the narrow CSR approach defined by the law and shareholder needs is becoming less and less popular. In the academic literature, CSR is increasingly understood and evaluated based on a broad and holistic approach which regards CSR in terms of good and useful relations between the company and all its stakeholders, striking a good balance between the company's goals and the needs of the society in which it operates.

The understanding and definition of CSR in different countries and in different groups of countries varies considerably. These differences are due, not only to different economic developments and political situations, but also to different national cultural environments. Cultural environment is deeply rooted in the history of a nation and of its people's consciousness. Therefore, it has an important impact on the formation of the approach of the society to common societal values and social responsibility. Companies are an inherent part of the society and their activities are defined by national cultural environment and its dominant features.

The complexity of cultural environment as a social phenomenon, and the partial research prevailing in the academic literature, lead to the conclusion that research on the links between cultural environment and social responsibility are insufficiently developed, while the results of existing research also reveal the need for more detailed and more profound research on this subject in the future. However, the analysis of the links between such cultural environment dimensions as individualism, power distance, masculinity, uncertainty avoidance, on the one hand, and the different aspects of CSR, on the other, revealed that different levels of attention is given to CSR and that different CSR issues are emphasised in different national cultures with the result that the different national cultures determine the predominance of different CSR aspects in a given country. Following the results of this research, one can argue that countries of high uncertainty avoidance pay more attention to general corporate commitments and CSR disclosure, while countries of high individualism focus more on solving environmental issues. The least favourable cultural environment for solving such social problems such as corruption and human rights abuses are the countries of high power distance and strong high masculinity.

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