

This study examines the effects of culture, gender, and function on orientation toward corporate social responsibility (CSR) among 416 employees of an international financial service organization. The main objective of the study is to investigate the variation of corporate social responsibility orientation (CSRO) across national cultures. The authors draw on a theory of cultural value orientations to identify three culturally distinct transnational clusters: West Europe, the English speaking countries, and South Asia. These clusters coincide with the business units (BUs) and markets of the organization under investigation. By employing a framework of CSRO, the study reveals substantial differences across clusters within one single internationally operating organization. The English-speaking and the South Asia clusters were found to be most concerned with legal regulations and economic performance. In contrast, the West Europe continental cluster was found to be more concerned about business conforming to ethical norms than achieving high levels of economic performance or conforming to legal regulations. Furthermore, the study reveals gender differences in CSRO and differences among random employees and employees who are professionally active in the area of CSR. This article concludes by discussing implications of these findings for internationally operating organizations in the light of the recent global financial crisis.

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