

A Cross-Country Comparison of the Corporate Social Responsibility Orientation Between Indonesia and Thailand: Do Gender and Culture Matter?

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Abstract

Despite the increased concerns about the significance of CSR for business, only a few empirical studies of CSR orientation are available. Understanding stakeholders' CSR orientations are pivotal to devising appropriate CSR strategies. This study investigates perceptions of CSR Orientation among Indonesian and Thai consumers and examines economic, legal, ethical, and philanthropic dimensions. A questionnaire with an imperative scale to measure relative importance was administered to 300 business students in both countries. Findings revealed that economic responsibility ranked the highest for both groups, aligning with previous empirical studies. However, significant variations emerged regarding legal, ethical, and philanthropic priorities. Thai consumers emphasized ethical responsibility, while their Indonesian counterparts prioritized legal and philanthropic dimensions. These distinctions challenged the universality of CSR frameworks, establishing a new perspective on the substantial influence of cultural, regulatory, and societal factors. Further, the study punctuated the demand for companies to adjust CSR strategies adhering to distinct national contexts. To strengthen comprehension of CSR orientations, further study is advised to explore cross-cultural differences, the impact of developmental stages, and diverse sample demographics. These findings encompass significant implications for businesses operating in multiple cultural settings, emphasizing the imperative of adapting CSR practices to engage with local communities and consumers effectively.

Keywords

Corporate Social Responsibility; Orientation; Gender; Culture

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Introduction

Corporate Social Responsibility (henceforth CSR) has evolved into a critical imperative in business environments, driven by escalating stakeholder demands for meaningful commitment and contribution. Over 80%

of large corporations in Southeast Asia now have formal CSR policies, though implementation levels vary significantly. It is crucial for the business to identify and comprehend stakeholders' CSR perceptions and expectations to devise an appropriate CSR strategy. CSR orientations in Indonesia and Thailand are shaped by a complex interplay of cultural, regulatory, and social factors, necessitating tailored approaches and strategies in each country. Current studies only revolve around confined aspects, such as implementation, business case, evaluation, reporting or contact, and stakeholder involvement (Coles et al., 2013). Moreover, existing studies scrutinize the identification and comprehension of the CSR orientation (henceforth CSRO) of the specific stakeholders, especially students of higher education context, who are perceived as potential customers and future employees (Sánchez-Hernández et al., 2019) are lagging. Meanwhile, customers and employees are pressing CSR (Rosati et al., 2018) and CSRO regarding employer attractiveness (Bir, 2009). There remains a notable gap in research examining CSR orientation (CSRO) among specific stakeholders, particularly higher education students who represent both potential customers and future employees (Sánchez-Hernández et al., 2019). This is especially relevant in Asia, where traditional values often intersect with modern business practices.

CSRO is a concept that develops to serve a purpose in identifying and comprehending what is perceived as a CSR or what a CSR should be by different individuals (Aupperle et al., 1983). The construction of the CSRO instrument adheres to the Carroll CSR Pyramid of economic, legal, ethical, and philanthropic responsibility. The instrument confirms that these business responsibilities are independent yet simultaneously interrelated (Smith et al., 2001). Companies are urged to engage purposefully towards CSR since it is a business advantage that also acts as a

mirror of their customers, employees, society, and stakeholders' expectations (Sánchez-Hernández et al., 2019). Further, CSRO varies across personal characteristics comprised of gender, age, and geographical characteristics that entail economic development and cultural characteristics (Haski-Leventhal et al., 2017; Holtbrügge & Oberhauser, 2019; Kahreh et al., 2014; Rosati et al., 2018b; Schmidt & Cracau, 2018; Smith et al., 2001; Yasser et al., 2017).

CSRO involves three drivers, including external, internal, and supply chain-related. The external driver encompasses market pressure, societal pressure, and regulations. Meanwhile, the internal driver involves strategy, organizational culture, competitive advantage, and reputation. Ultimately, the supply chain-related driver consists of the focal, proximity to the end customer, geographical range of activities, partner's requirements, and mutual economic, environmental, and organizational benefit (Tsoulfas, 2023).

The empirical studies in CSRO from a gender perspective remain inadequate (Grosser & Moon, 2019). Current studies demonstrate whether there is any difference in the attitude and performance towards CSR. For instance, females have a more robust tendency and a more positive attitude towards CSR (Kahreh et al., 2014; McGuinness et al., 2017; Ren et al., 2020). Conversely, CSRO in Thailand shows that males have a more robust interlinkage than females (Rattanasirivilai et al., 2020). In Indonesia, males and females possess similar perceptions of CSR. However, males view economic responsibilities as more crucial (Arli et al., 2014) than females, who indicate a more significant awareness level and interest in complex social matters and a significant likelihood to take action. Notably, another critical point is that females have more robust intentions to endorse ethical products than males (see Haski-Leventhal et al., 2017). Moreover, females with a more profound

philanthropic orientation have a more robust ethical orientation (Galvão et al., 2019)

A study that examines one hundred employees in the Iranian context implies that there are no significant and meaningful differences between male and female orientation despite females possessing a tendency to have more attention and intention toward CSR (Kahreh et al., 2014). Moreover, another study that involves 2412 companies in China reveals that companies led by female CEOs demonstrate a more robust CSR performance (McGuinness et al., 2017). Subsequently, a study comprising 398 directors in India illustrates that females exhibit a more robust orientation on discretionary; meanwhile, males are more into the economy. Moreover, there is also a difference in the orientation between legal and ethical concerns. A study in Thailand shows how CSR has a more robust interlinkage with males than females (Rattanasirivilai et al., 2020). These females' representation on the director's board or employees becomes a crucial driver of CSR, given the significant influence of CSR initiatives penetration (Ren et al., 2020). Eventually, a study in three Asia-Pacific countries suggests no interlinkage between diverse gender and CRS advanced adoption (Yasser et al., 2017).

In addition to its relation to gender, CSRO also varies according to the environmental, political, and cultural influence of the region where it is perceived and practiced (Matten & Moon, 2008). Considering the transformation of the world economic development, which was initially Western-centered to Asia regions, it becomes a new concern to scholars to highlight their empirical studies on CRA in this setting (Arli et al., 2014). Several studies demonstrate how cultural dimensions are connected with their country of origin or cultural impact and ethical-decision makings (Bucic et al., 2012). For example,

Asian CSR is influenced by economic development, their respective national business systems (Chapple & Moon, 2005.), and culture (Burton & Hegarty, 1999).

The developing countries, i.e., Indonesia and Thailand, possessed distinct characteristics than developed countries (Visser et al., 2012). CSR in developing countries is characterized by swift expanding economies, the most profitable market growth for business, social, and environmental problems, and presents diverse CSR challenges (Visser et al., 2012). Further, while many argue that the West creates CSR (which could be legitimate in today's construct), substantial evidence signifies that CSR in developing countries is profoundly embedded in native cultural traditions of philanthropy, business ethics, and community incorporation. It is demonstrated in a study among Greek university students that the culture has a less significant connection to CSR orientation (Walker et al., 2003).

The immense potential market of Asian regions is where CSR has been perceived as an opportunity to enforce CSR as a business strategy to gain a virtuous corporate image (Arli et al., 2014). Consequently, it is paramount to comprehend CSR from developing countries' consumers' viewpoint to enable the companies to prepare appropriate CSR strategies (Arli et al., 2014). Thus, businesses could gain local consumers' trust and distinguish themselves against competitors by utilizing a localized approach. Companies reasonably pursue a way to elevate their CSR initiatives to accomplish market specialization of products as demographic variables. In this setting, ethical decision-making is significantly influenced by gender and ethnicity. Subsequently, studies on CSRO of university students generally involve business students as CSR is primarily perceived to be related to business organizations.

Studies on CSRO from a gender perspective typically involve employees or director board members in companies (McGuinness et al., 2017; Rattanasirivilai et al., 2020; Rosati et al., 2018b; Yasser et al., 2017). Moreover, studies also involve university students from undergraduate, graduate, and postgraduate students. Empirically, graduate students possess more comprehension and a better attitude towards CSR. Besides, these graduate students are more demanding on CSR than the undergraduate students (Rosati et al., 2018b).

Although CSR originated from the Western perspective, the perception, implementation, and orientation are varied among nations, industry, business sector, and economic development. For instance, the renowned Carroll's sequence of four responsibilities, developed based on Western perspectives, is distinctive from developing countries (Visser, Wayne, 2006). CSR in a developing country is facilitated in formal and informal approaches, including business contributing to enhancing the government, social, ethical, labor, and environmental dynamic where they perform while constantly aware of established religious, cultural, and historical contexts (Visser, 2006).

The developing country context presents distinct challenges and opportunities for CSR due to more acute social and environmental challenges while experiencing rapid economic growth. Indonesia and Thailand together account for over 15% of Southeast Asia's GDP but also face significant environmental pressures and social inequality. This creates a complex environment where businesses need to balance profit objectives with increasing expectations for social responsibility. Recent data shows that Indonesian companies allocated approximately 2-3% of their profits to CSR initiatives in 2023, though implementation quality varies widely. Thailand has

emerged as a regional leader in CSR, with the Stock Exchange of Thailand reporting that 93% of listed companies now engage in CSR activities, supported by the government's "Thailand 4.0" initiative which emphasizes sustainable and responsible business practices.

CSR in Indonesia has been extensively acknowledged both in the public and private sectors and included in governmental regulation, especially for state-owned companies. However, CSR related to the CSRO remains understudied. While the attention of the study is gravitated toward the business organization, giving only a few concerns to higher education institutions. From a marketing communication perspective, college or university students are considered potential customers and future employers, given their concerns on CSR-related issues. Accordingly, it is crucial to identify and comprehend university students' CSRO that will benefit businesses in managing their CSR commitment and policy. Further, the millennials should be handled as a submarket collection that distinct their awareness of ethical issues, counts different motives when devising consumption decisions, and is willing to participate in cause-related purchasing extensively (Bucic et al., 2012).

However, CSRO in Indonesia and Thailand is still under investigated. Consequently, the purpose and contribution of the study are to bridge the existing gap by conducting a study that comprises CSRO perceptions between university business students in Southeast Asia. This study aims to address these research gaps by examining CSRO among university students in Indonesia and Thailand, with a particular focus on gender and cultural influences. The study contributes to both theoretical understanding of CSRO in developing Asian contexts and practical insights for businesses navigating these complex

environments. CSRO research becomes particularly vital in these contexts as it helps identify how different stakeholders perceive and prioritize various aspects of corporate responsibility.

Literature Review

Corporate Social Responsibility Orientation (CSRO)

The CSR concept has been referred to as the business responsibility and how a business should be accountable and to which stakeholders. It involves the comprehension of what the business's responsibilities are, to whom the business holds the responsibilities and the degree to which the business holds the responsibilities. The two most referred business responsibilities concepts are Carroll's triple bottom line and the Pyramid of responsibility (Carroll, 1991). The triple bottom line construct includes economic, social, and environmental responsibility. Meanwhile, the Pyramid involves the responsibilities of economic, legal, ethical, and philanthropic. CSR is described as "the simultaneous fulfillment of the company's economic, legal, ethical, and philanthropic responsibilities" (Carroll, 1991), followed by the endeavor to reduce and prevent mismanagement that undermines people, societies, and the environment (Ihlen et al., 2011).

The CSR Pyramid model applies in developed regions to the USA, Canada, and Europe. Meanwhile, CSR in developing countries is somehow different (Visser et al., 2012; Visser, 2006). In developed countries, the following corporations' CSR responsibility after the economy is legal, while in developing countries, it is philanthropic. After the company provides economic responsibility, the corporations then incorporate philanthropic responsibilities. Subsequently, in developing countries, corporations will implement CSR that links to legal and ethical responsibilities. Conversely, in developed countries, after

accomplishing legal responsibilities, corporations will pursue ethical responsibilities and eventually have a philanthropic responsibility. The distinctiveness is influenced by factors, including cultural heritage, political amendment, socio-economic precedence, governing gaps, coping with the crisis, and market admission, categorized as internal drivers. Meanwhile, the external drivers comprise international regulations, investment stimulants, stakeholder involvement, and supply chain (Visser et al., 2012; Visser, 2006).

Moreover, there are four justifications for the distinctiveness between CSR practice in developed and developing nations (Visser et al., 2012): (1) developing nations represent proliferated economies and becoming the most profitable market growth for business (IMF, 2006), (2) developing nations are places where the social and environmental problems are usually, devastatingly occurred (WRI, 2005; UNDP, 2006), (3) developing nations are where globalization, economic expansion, investment, and business engagements give positive and negative social and environmental influences (World Bank, 2006), and (4) developing nations present idiosyncratic CSR agenda challenges, which different than in the developed countries. Consequently, corporations from different geographical areas and types of industries may insist that they perceive, practice, and select preferred terms for CSR distinctively.

The CSRO is constructed following Carroll's (1991) CSR four dimensions of economic, legal, ethical, and philanthropic, which are then developed and empirically tested (Aupperle et al., 1983, 1983). The instrument scale is categorized into two (2) types of concerns. First, 1) legal, ethical, and discretionary interest in societal matters and 2) economic issues that link to organizational performance. For example, Hong Kong students concentrate more on economics

and draw less attention to legal and ethical responsibilities than their American colleagues (Burton & Hegarty, 1999).

The CSRO concept applies not only to business executives but also to varied stakeholders such as investors, employees, and students. The significance of measuring students' CSRO receives attention from scholars due to their unique characteristics. First, students play varied roles as potential customers/users, employees, or other influential roles in the future. Therefore, it is crucial to identify and comprehend their orientation regarding CSR. The trend led to some empirical studies that center their analysis of CSRO in higher education contexts (Galvao et al., 2019).

However, studies on CSRO and its determinants are confined to three areas: a lack of involvement in other crucial stakeholders (i.e., employees), potential stakeholders (i.e., students), and distinctive geographical settings. Further, the future of CSR relies on the attitude of upcoming generations that will influence interlinkages between companies and societies while simultaneously being citizens, customers, and managers (Galvao et al. 2019). Despite the paramount comprehension of CSRO, including its antecedents, related studies are commonly restricted to gender, work experience, educational level, personal value, and culture (Schmidt and Cracau, 2015).

Studies on CSRO are critical to providing a better comprehension of the significance of companies' social performance and allow scholars to assess individuals' behaviors and tendencies utilizing economic and social performance measurement, apprehend stakeholders' perceptions of companies' CSR performance, and investigate values that underpin CSR-related decisions (Bir, 2009; Tang and Tang, 2017; Burton and Goldsby, 2009) as cited in (Galvao et al., 2019).

Furthermore, culture has been identified as related to CSRO (see Orpan for the US and Africa, Pinkston and Carrol in Europe, and Burton and Hegarty (1999) in the US. A study of the cross-national and cross-cultural differences in CSR orientation implies that CSR orientation across nationalities is influenced by managerial altruism, religious beliefs, education, and external factors such as regulatory or institutional framework, which influences market processes, control systems, and stakeholders (Dzupina, 2012). Accordingly, those influencing factors are constructed by political, financial, educational, and cultural institutions. Then, a study involving Greek university students revealed that economic responsibility is considered the utmost essential responsibility of a business (Walker et al., 2023). Moreover, CSRO also relates to diversity characteristics and stakeholder roles (Smith et al., 2001).

Corporate Social Responsibility Orientation (CSRO) and Gender

Empirical studies indicate the role of gender in constructing CSRO individual attitudes and values (Schmidt and Cracau, 2019; Yasser et al., 2017; Turban and Greening, 2000; (Rattanasirivilai et al., 2021). The gender socialization approach underlines that females and males possess distinctive attitudes, values, and psychological characteristics (Rosati et al., 2018). Moral orientation and the outcome of certain decisions and practices could be influenced by gender, where females and males have different CSRO orientations. Several studies scientifically explore how CSRO orientation is related to gender. For example, males and females perceive the significance of Carroll's four responsibility types as the most essential. A study of bank employees in Italy indicates that males and females are not significantly different in CSR demandingness; however, males are found to be more trustful than females in CSR (Rosati et al., 2008). An empirical study in the USA demonstrates that female employees are more concerned

with philanthropic responsibilities than male (Smith et al., 2001). This finding aligns with a study that involves German and Qatar students, which indicates that German and Qatar students perceive economic responsibility as least significant (Schmidt and Cracau, 2015). Furthermore, a study from the banking sector in Thailand found that males are more concerned about CSR than females (Rattanasirivilai et al., 2021). Then, another study involving 1300 students suggests that female students impose a more significant value on ethical responsibilities than male students. Conversely, other studies result in contradicting ways, although most empirical studies show a positive interlinkage between gender and CSR orientation (Haski-Leventhal et al. (2015). For example, a study that entails 100 employees in Iran does not show a significant distinction between males and females (Kahreh et al., 2014). Similarly, the finding is also found in India (Holtbrugge and Oberhauser, 2018).

Moreover, other studies comprise employees or director board members in companies (McGuinness et al., 2017; Nabil and Ibrahim, 1994; Rattanasirivilai et al., 2017; Rosati et al., 2017; Yasser et al., 2017) and university students from undergraduate, graduate, and postgraduate resulting that graduate students have more comprehension and better attitude towards CSR. Meanwhile, there are no differences in CSRO by gender among the students in Germany and Qatar, where females perceived the value of economic responsibilities as less significant than males (Schmidt and Cracau, 2015). Subsequently, a study of 100 employees in Iran elaborates that there are no significant and meaningful differences between males' and females' orientation to CSR, although females tend to have more attention and intention toward CSR (Kahreh et al (2014).

Then, an analysis of 2412 companies in China shows that companies led by female CEO signifies more robust CSR performance (McGuinness et al., 2017). Similarly, a study encompassing 398 directors points out that females demonstrate a more robust orientation toward discretionary, while males gravitate more toward economic (Ibrahim and Angelidis, 1994). Besides, they are also different in legal and ethical aspects. Moreover, a study in Thailand discovered that male has a more robust interlinkage with CSR than female (Rattanasirivilai et al., 2021).

Consequently, female representation in the director's board or employees has become a pivotal driver of CSR, given its critical impact on the penetration of CSR initiatives (Ren et al., 2020). Besides, graduate students exhibit a more demanding attitude toward CSR than undergraduate students (Rosati et al., 2018). In the Asian context, a study in three Asia-Pacific countries found no interlinkage between diverse gender and advanced CSR adoption (Yasser et al., 2017).

Corporate Social Responsibility Orientation and Culture

Empirical studies describe how culture relates to the origin country, cultural impacts, and ethical decision-making (Bucic et al, 2012). There is a broad definition of culture by scholars. However, in this study, only three are employed, including studies from Hofstede (2011), Schwartz (2006; 2012), and the globe study (House, Javidan, Hanges, & Dorfman, 2002; Gouveia & María Ros 2000). Culture is the collective human mind that separates them from one human group to another (Hofstede, 2011). Further, culture in a society resembles an individual's personality. Meanwhile, Hofstede categorizes culture into several groups, such as individualism/collectivism, authority, masculinity/feminism,

indecisiveness, and long-term orientation or Confucian dynamism.

Indonesian culture also possesses unique characteristics. In addition to its uniqueness, Indonesia has elaborated cultures to comprehend and penetrate because it embedded modernity where its business, politics, and community coexist with tradition, superimposed with vernacularly corrupt authoritarianism structures (Kemp, 2001). Moreover, Indonesia is a high-contextual culture (Puspa, 2007) with ingrained collectivism, indecisiveness, masculinity, and dominance (Sutikno and Cheng, 2012). Furthermore, Indonesia significantly favors face-saving, personal power, authoritativeness, human orientation, established collectivism, and medium characteristics about performance orientation and decisiveness and infirm in future orientation (Hoffmann and Hamidati, 2016). Besides, there are problems in law enforcement, i.e., accountability, corruptness, inequity, and complicity, which demolish professional processes. A comparison of CSR orientation between students of Qatar and Germany indicates that economic responsibility is the most significant (Schmidt and Cracau, 2015). Meanwhile, Qatar students prioritize philanthropic responsibilities, while the Germans emphasize ethical responsibility. Subsequently, Tjiptono et al (2017) assert that Indonesia and Thailand's cultural dimensions are comparable and adhere to Hofstede's notions of a culture depicted by high authoritativeness, ingrained collectivism, and weak masculinity (Tjiptono, Arli, & Winit, 2017; The Hofstede Centre, 2016a, 2016b). The distinctiveness is that Indonesians possess low indecisiveness, while Thais are the opposite.

Methodology

The CSRO in this study was measured by utilizing a questionnaire developed initially

by Aupperle (1982; Aupperle et al., 1985) and updated by Smith (2021), comprising CSR's four dimensions of economic, legal, ethical, and philanthropic (Carroll, 1979). Respondents completed up to ten points from four statements (A to D) representing each aspect of the four dimensions. The instrument consists of ten statements where the respondents answered consistently to moderately diverse statements associated with CSR's four dimensions. It was an imperative scale because the level of significance respondents assigned to each category of responsibility was measured "not in absolute terms but relative to the levels of importance assigned to the other types of responsibility" (van den Heuvel et al., 2014, p. 391) as cited in Schmidt and Cracau (2015). Consequently, they were required to evaluate alternatives and award more points to the statements. Subsequently, to minimize the social desirability of responses, the ipsative or forced-choice format was suitable for CSR studies. (Aupperle et al., 1985). This ipsative scale measured the corporation's genuine orientation rather than its CSR performance. (Burton and Hegarty, 1999). First, it was a suitable instrument since orientation is the variable of interest in this study. Second, the Aupperle instrument was extensively evaluated for dependability, and it was implemented in empirical studies (Ibrahim et al., 2008). Consequently, it was ideally suited for a partial duplication for its validity. Further, the questionnaire was translated into Indonesian and Thai language.

Three hundred respondents participated in this study, comprising 150 business department students of Politeknik Negeri Bali, Indonesia, and 150 business department students of Rajamangala University of Technology Phra Nakhon, Thailand. The business department students were selected purposively and answered the questions voluntarily about CSR topics that related to businesses. Accordingly, they possessed adequate awareness and comprehension about CSR,

especially the four responsibility dimensions (Arli et al., 2014). The steps taken in data collection were: (1) respondents were given a Google Form questionnaire link for dissemination as an approach to conduct research by optimizing technology utilization, (2) the authors provided explanations to respondents regarding the questionnaire, and (3) respondents' answers to the questionnaire were exploited as primary data and were stored immediately to Google Drive for processing, analysis, and conclusions.

The study applied Analysis of Variance (ANOVA) to investigate differences in Corporate Social Responsibility Orientation (CSRO) across four dimensions: economic, legal, ethical, and philanthropic. A structured questionnaire, based on Carroll's CSR framework, was distributed to 300 business students from two institutions: Politeknik Negeri Bali, Indonesia, and Rajamangala University of Technology Phra Nakhon, Thailand. The data were analyzed in two stages: first, reliability and correlation tests were performed to ensure the consistency of the

instrument; second, ANOVA was conducted to identify significant differences in CSRO based on nationality and gender. This method allowed the researchers to systematically evaluate variations in perceptions between the two groups, providing a robust framework for understanding demographic influences on CSR dimensions

Results and Discussions

The data analysis comprised two stages; correlations and reliabilities analysis, and a one-way analysis of variance (ANOVAs). Further, the instrument's reliability was examined utilizing Cronbach's alpha. The result is illustrated in Table 1. Cronbach's alpha coefficients fell short of what was reported by Aupperle et al. (1985); however, they remained acceptable. Consequently, for a meta-analysis of Cronbach's alpha, there was an average coefficient of 0.70 for belief and value constructs. The result demonstrated that overall, Cronbach's alpha coefficients aligned with the recommended range.

Table 1. Correlations, Reliabilities, Means, and Standard Deviations (s.d.)
Total Sample

	Mean	s.d.	1	2	3	4
Economic	2.38	0.546	0.727 ^a			
Legal	2.40	0.532	-0.030	0.722 ^a		
Ethic	2.20	0.529	0.233**	-0.257**	0.760 ^a	
Philanthropic	2.33	0.525	-0.269**	-0.077	0.094	0.723 ^a

n = 300

^aValues on the diagonal are Cronbach's alpha (Reliabilities)

** Correlation is significant at the 0.01 level (2-tailed)

Table 1 shows that the means score on economic, legal, ethical, and philanthropic components were 2.38, 2.40, 2.20, and 2.33, respectively. The highest score was the legal aspect, indicating that the respondents perceived legal responsibility was more significant than the other three components. It implied that Indonesian and Thai consumers perceived the legal

dimension as the most essential responsibility of a company. Meanwhile, the ethical component demonstrated the lowest score, indicating that respondents perceived ethical responsibility relatively lower than the other components. The results contradicted the existing literature because the consumers in Indonesia and Thailand rated legal responsibility as

paramount, while the previous studies placed economic responsibility as the most significant.

The standard deviation value of economic, legal, ethical, and philanthropic dimensions was 0.546, 0.532, 0.529, and 0.525, respectively. These values indicated the variance level or the data dispersion of each social responsibility dimension. A higher value indicated a higher variance in the respondents' perceptions. Meanwhile, a lower standard deviation implied a lower variance. It indicated that in the sample, there was a relatively small variance in the respondents' perceptions. A low standard deviation signified that most respondents possessed similar perceptions or were close to the mean or average score on the CSRO. There was a relatively high variance or differences in the respondents' CSRO, especially the dimensions. Some significant correlations were also observed.

There was a positive significant interlinkage between legal and ethical ($r = 0.233^{**}$) dimensions, demonstrating that the respondents perceived an interlinkage between legal and ethical responsibilities. Further, there was a negative interlinkage between ethical and philanthropic dimensions ($r = -0.269^{**}$), which described that the respondents tended to view a trade-off between ethical and philanthropic responsibilities. There was also a negative but significant interlinkage between the legal and ethical responsibilities ($r = -0.257^{**}$), showing the

respondents' perception of a trade-off between legal and ethical companies. Eventually, there was an interlinkage between the company's legal and legal responsibilities and ethical and philanthropic responsibilities.

Subsequently, the one-way analysis of variance (ANOVAs) was also performed to examine the interlinkage between Indonesian and Thai consumers. The CSR's economic, legal, ethical, and philanthropic dimensions served as the independent variables, with the dependent variable including nationality and gender. It aimed to identify if there was any distinctiveness between the independent variables. Besides, it functioned to investigate if there was any difference between Indonesian and Thai consumers' perceptions towards the four CSR dimensions and the difference based on demographic factors.

Nationality

This study investigated CSR's four dimensions, i.e., economic, legal, ethical, and philanthropic, to analyze Indonesian and Thai consumers' perceptions of CSRO. First, we conducted the correlation and reliability test for the sample ($n = 300$), which showed a similar pattern to the total sample. Subsequently, we performed four one-way ANOVA tests to analyze the difference between the two groups, as depicted in Table 2.

Table 2. Correlations and Reliabilities – Indonesia vs Thailand

	Economic	Legal	Ethic	Philanthropic
Economic	0.727 ^a			
Legal	-0.030	0.722 ^a		
Ethic	0.233 ^{**}	-0.257 ^{**}	0.760 ^a	
Philanthropic	-0.269 ^{**}	-0.077	0.094	0.723 ^a

$n = 300$

^aValues on the diagonal are Cronbach's alpha (Reliabilities)

^{**}. Correlation is significant at the 0.01 level (2-tailed)

Table 2 depicts the correlation and reliability among economic, legal, ethical, and philanthropic dimensions between Indonesian and Thai consumers. There was a significant positive correlation of CSRO between the two countries. There is a significant positive interlinkage (0.01) between economic and ethical (0.233) and between legal and philanthropic (-0.269). A significant negative interlinkage between economic and philanthropic (-.269) and ethical and legal (-0.257) was

also noted. The reliability value above the diagonal (Cronbach's alpha) demonstrated that the measurement scale for each dimension had a good consistency because the alpha value was above the suggested accepted value ($>0,70$). Further statistical analysis was required, such as differences analysis and analysis of variance (t-test), to observe any significant difference in the business students' perception of the company's CSR. The result is presented in Table 3.

Table 3. ANOVA of Differences between Indonesia and Thailand

Dependent Variables	Group Means ^a		F	p
	Indonesia (n=150)	Thailand (n=150)		
Economic	2.39 (0.566)	2.37 (0.528)	0.136	0.712
Legal	2.50 (0.655)	2.30 (0.347)	10.482	0.001
Ethic	2.26 (0.446)	2.44 (0.588)	8.772	0.003
Philanthropic	2.27 (0.477)	2.13 (0.562)	5.665	0.018

n = 300

^aFigures in parentheses are standard deviations.

The analysis showed that Indonesia demonstrated a higher average score than Thailand in the economic, legal, and philanthropy dimensions. Conversely, Thailand exhibited a higher ethical orientation in CSR than Indonesia. The average of Indonesia's ethical responsibility was 2.26 (standard deviation = 0.446), while Thailand was 2.44 (standard deviation is 0.588). The F test signified a significant difference between Indonesia and Thailand in ethical responsibility ($F = 8.772$, $p = 0.003$). Thailand consumers placed ethical orientation as the most significant responsibility of a company's CSR. It contrasted with Indonesia, where legal

responsibility was 2.26 (s.d. = 0.446), while Thailand was 2.44 (s.d. = 0.588). The F test denoted a significant difference between Indonesia and Thailand on ethical responsibility ($F = 8.772$, $p = 0.003$).

Gender

We analyzed the perceptions of the four CSR dimensions between customers based on gender to analyze the CSRO from Indonesia and Thailand. First, correlations and reliability tests were conducted for 30 respondents, as depicted in Table 4. Then, four one-way ANOVAs were administered to identify the distinction between Indonesia and Thailand, as shown in Table 4.

Table 4. Correlations and Reliabilities – Indonesia vs Thailand Based on Gender [Female vs Male] Total Sample

	Economic	Legal	Ethic	Philanthropic	Gender
Economic	0.727 ^a				
Legal	0.017	0.722 ^a			
Ethic	0.229**	-0.268**	0.760 ^a		
Philanthropic	-0.261**	-0.103	-0.001	0.723 ^a	
Gender	-0.007	-0.191**	0.137*	-0.130	0.732 ^a

$n = 300$

^aValues on the diagonal are Cronbach's alpha (Reliabilities)

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

Table 4 indicates the results of correlations and reliability tests, which involved economic, legal, ethical, philanthropic dimensions, and gender of the total sample of Indonesian and Thailand. There were some significant correlations among the CSR dimensions between the two countries. A positive correlation existed between economic and ethical (0.229) and legal and philanthropic (-0.268). Further, a negative correlation between economic and philanthropic (-0.261) and ethical and legal

(-0.268) was also observed. Moreover, there was a positive correlation between ethics and gender (0.137).

Furthermore, reliability was examined by using Cronbach's alpha and was presented in the diagonal table. The alpha value was above the diagonal, meaning that the measurement scale for each dimension exhibited good consistency because the alpha value was above the general acceptance value (>0.70).

Table 5. ANOVA of Differences between Females (Indonesia and Thailand)

Dependent Variables	Group Means ^a		F	p
	Indonesian Female (n=30)	Thailand Female (n=107)		
Economic	2.52(0.859)	2.35 (0.517)	1.804	0.181
Legal	2.42 (0.742)	2.27 (0.340)	3.360	0.069
Ethic	2.29 (0.515)	2.44 (0.605)	1.536	0.217
Philanthropic	2.17 (0.572)	2.14 (0.585)	0.090	0.765

$n = 137$

The means distinction of the two groups on the economic variable was not statistically significant at the conventional alpha level (typically set at 0.05). Besides, there was

no solid evidence to signify a meaningful difference in economic, legal, ethical, and philanthropic perception between females in Indonesia and Thailand.

Table 6. ANOVA of Differences between Males (Indonesia & Thailand)

Dependent Variables	Group Means ^a		F	p
	Indonesia Male (n=120)	Thailand male (n=43)		
Economic	2.37 (0.465)	2.44 (0.556)	0.609	0.436
Legal	2.52 (0.692)	2.37 (0.359)	1.823	0.179
Ethic	2.25 (0.429)	2.44 (0.555)	5.108	0.025
Philanthropic	2.29 (0.449)	2.25 (0.465)	4.754	0.031

$n = 163$

In this study, with a total sample of 162 participants, including 120 males from Indonesia and 43 males from Thailand, four dependent variables were measured, i.e., economic, legal, ethical, and philanthropic. The group means for the economic variable were 2.37 (with a standard deviation of 0.465) for Indonesian males and 2.44 (with a standard deviation of 0.556) for Thai males, showing no statistically significant difference between the two groups. Similarly, for the legal variable, the group means were 2.52 (with a standard deviation of 0.692) for Indonesian males and 2.37 (with a standard deviation of 0.359) for Thai males, showing no statistically significant difference. However, in the ethical and philanthropic variables, there were statistically significant differences. In the ethical variable, the group means was 2.25 (with a standard deviation of 0.429) for Indonesian males and 2.44 (with a standard deviation of 0.555) for Thai males, demonstrating a significant difference in perception between the two groups. Likewise, in the philanthropic variable, the group means was 2.29 (with a standard deviation of 0.449) for Indonesian males and 2.25 (with a standard deviation of 0.465) for Thai males, suggesting a significant difference in perception.

There were significant correlations between gender and some CSR dimensions. A significant correlation of 0.01 was observed between gender and legal dimension (-0.191). Further, there was also a significant correlation at the 0.05 significance between gender and ethics (0.137). The result showed that an interlinkage between some dimensions of

CSRO was not significant. The gender dimension also had a significant interlinkage with some CSRO dimensions. The positive significant interlinkage between the ethic dimension and gender revealed a difference in the perception of ethical responsibility between females and males. However, the difference was slightly less significant because a correlation would only be significant at 0.05. It showed that gender influences the perception of ethical responsibility. However, it did not significantly impact other dimensions.

Ultimately, this study provided insight into the interlinkage between CSR's four dimensions and gender from Indonesia and Thailand. In order to obtain a more extensive comprehension of the specific difference between gender and males on the perception of CSR in Indonesia and Thailand, a further statistical analysis, such as one-way analysis of variance (ANOVA), as illustrated in Table 7.

The statistical result signified no significant difference in the economic and philanthropic responsibility of companies based on gender between Indonesia and Thailand. However, significant differences were found in legal responsibility and ethics by gender between the two countries. Accordingly, it provides pivotal insights for companies in designing appropriate CSR strategies and policies to meet the diverse legal and ethical responsibilities in Indonesia and Thailand. Thus, companies could adopt the appropriate approach to ensure compliance and compliance with the legal framework and work ethics in each of these countries.

Table 7. ANOVA of Differences between Indonesia and Thailand Based on Gender

Dependent Variables	Group Means ^a		F	P
	Female (n=163)	Male (n=137)		
Economic	2.38 (0.490)	2.38 (0.609)	0.905	0.439
Legal	2.48 (0.624)	2.30 (0.376)	4.119	0.007
Ethic	2.30 (0.471)	2.40 (0.587)	2.941	0.033
Philanthropic	2.25 (0.465)	2.14 (0.585)	2.381	0.070

n total = 300

^aFigures in parentheses are standard deviations.

Regression Analysis

Ultimately, regression analysis was performed to understand the contribution of distinctive factors that affect CSRO between consumers with the assumption that other factors remain constant. Regression analysis identified the interlinkage between the dependent variable (in this case, CSRO) and one or more independent variables (factors influencing CSRO). Contextually, regression analysis aimed to examine how

these factors influence CSRO between Indonesian and Thai consumers. Table 8 represents the regression coefficients, t-statistical values, and p-values of independent variables in the regression model, respectively. It assisted in evaluating the significance and strength of interlinkages between the dependent and independent variables. The relative contribution of each factor to CSRO and the statistical significance of its influence are explained in Table 8.

Table 8. Regression Analysis

	Economic	Legal	Ethic	Philanthropic
Constant	0.000 ^a (0.000) ^b -0.125 ^c	0.000 ^a (0.000) ^b -3.363 ^c	0.000 ^a (0.000) ^b 2.384 ^c	0.000 ^a (0.000) ^b -2.271 ^c
Gender^e	0.901 (0.546) ^d	0.001* (0.532) ^d	0.018* (0.529) ^d	0.024* (0.525) ^d
R²	0.000	0.037	0.019	0.017
F (sig.)	0.901	0.001	0.018	0.024
n	300	300	300	300

* $p < 0.05$

^aConstant in the result of Coefficients-Understandardized B.

^bFigures in parentheses are Coefficients standard deviations error.

^cT-test.

^dEquals 1 if the respondent is female, 0 otherwise.

^eEquals 1 if the respondent is Indonesian, 0 otherwise.

The differences regarding presumptions of a company's CSR commitment contradicted the results that CSR was a universal construct. There was a significant difference between Indonesia and Thailand about CSRO. Indonesia's legal and philanthropic dimensions were higher, while Thailand emphasized a higher significance on the ethical dimension.

It implied that Indonesian consumers considered legal and philanthropic as the subsequent responsibilities of a company after the economic. Consequently, ethical responsibility was considered the least significant responsibility that only came after economic, legal, and philanthropic. The results were contradicted in Thailand,

that the subsequent responsibility of a company after the economic was ethics.

However, there was no significant difference in the economic dimension. It implied that Indonesia and Thailand significantly differed in the orientation of the company's legal, ethical, and philanthropic responsibilities. It signified the differences between the two countries regarding culture, regulation, and other factors that affected the perceptions of companies' social responsibilities. However, these two countries experienced similar perceptions of economic responsibility.

The results indicated an interlinkage between CSR's four dimensions and gender in Indonesia and Thailand. The one-way analysis of Variance showed no significant difference in the economic and philanthropic responsibilities of companies based on gender between Indonesia and Thailand. However, significant differences were found in legal responsibility and ethics. This finding was validated (Kahre et al., 2014) study that regardless of the relative dominance of female orientation to CSR, there were no significant and substantial distinctions between male and female orientation to CSR. Although the orientation and intentions of females were more significant than those of males, it was not significant and meaningful. Another similar finding is that female students prioritized more significant value on ethical responsibilities than male students (Haski-Leventhal et al., 2017).

The results of the differences between legal and ethical orientation between males and females confirmed the empirical studies conducted by (Arli et al., 2014; Galvão et al., 2019; McGuinness et al., 2017; Rattanasirivilai et al., 2020). Further, a previous study in Thailand demonstrated that the interlinkage between CSR and males was more robust than females (Rattanasirivilai et al., 2020). Conversely, a study in China verified a more robust

CSR performance in companies with female CEOs (McGuinness et al., 2017). Female consumers were also indicated to have more robust intentions to endorse ethical products than males (Arli et al., 2014). In addition, females viewed economic responsibilities as relatively less significant, while they perceived non-economic responsibilities as relatively more significant (Burton & Hegarty, 1999). Although individual values, gender, religion, political ideology, academic discipline, and volunteerism influenced several CSR orientation dimensions, the results only demonstrated significant interlinkages with gender, religion, and volunteerism. Females, religious students, and those with volunteer experience possessed a more robust philanthropic orientation, and females appeared to have a more profound ethical orientation (Galvão et al., 2019). Therefore, it was advisable to introduce CSRO to students since it led to a strategic CSR orientation (Holtbrügge & Oberhauser, 2019).

The results validated the empirical studies conducted in three Asia-Pacific countries, i.e., Malaysia, Pakistan, and Thailand, which signified a significant interlinkage between diverse gender and advanced CSR adoption. Female directors could enforce a strategic role that allowed companies to regulate social responsibilities and sustainable practices ethically, which generated crucial implications for policymakers and stakeholders (Yasser et al., 2017). Indonesia and Thailand possessed a relatively high power distance culture where there was a tendency to put non-economic responsibilities as the priority.

This study revealed an interesting result that contradicted the CSR theory that had been universally accepted, where general findings regarding economic perception were the most significant responsibility of a company (Schmidt & Cracau, 2018). Further, in this study, the legal aspect was viewed as the most significant

responsibility for Indonesia and Thailand customers. It implied that in business, legal entities and obeying legal requirements were pivotal foundations for business success and sustainability. Consequently, the governments of developing countries, i.e., Indonesia and Thailand, should realize the significance of legal enforcement in the business and private sectors to enforce supportive business atmospheres.

Further, another notable finding of this study contradicted the commonly accepted notion that in developing nations, especially in Africa and Asia (Visser, 2006), ethical responsibility was considered the least significant priority by customers. This result contradicted the consensus or perception that developing nations in Africa and Asia perceived ethics as the most significant aspect, considering ethics and religions are embedded in these nations.

Consequently, it demonstrated that Indonesian and Thai customers possessed similar degrees of perception of CSRO (Arli et al., 2014). Ethical consumption studies in developed nations suggested that consumers foster ethical minds as reflected in their transformation to purchase ethical products. However, few insights were explored about ethical consumption in developing nations. It could be complex since these countries contribute to the most significant number of the world's youth population. In this study, the authors examined the perceptions and motivations of Indonesian university student consumers toward CSR. The authors found that regardless of this distinctiveness, Indonesian university students expressed their perceptions of CSR as resembling consumers in developed nations. Subsequently, female consumers possessed more robust intentions to endorse ethical products than males (Arli et al., 2014). However, despite the increasing concerns about CSRO, there was no consensus on the interlinkage between national distinction and CSR practices.

As implied by the result, there were slight differences between Indonesian and Thai customers' perceptions regarding CSRO. While Indonesian customers were concerned with economic, legal, and philanthropic responsibilities, ethical responsibility was paramount for Thai customers. Ethical conduct has been considered the principal responsibility in business from Thai customers' perspectives.

Indonesia and Thailand customers possessed contradicting perceptions regarding how a company should be committed to ethical responsibility. Indonesian customers considered ethical conduct as the least significant responsibility of a company, while Thai customers placed ethical responsibility as the most significant conduct of a company. Further, Thailand customers' CSRO I priority sequence was ethical, economic, and philanthropic.

The development of CSR in Thailand emphasized social and environmental matters, which possessed minor relevance to the businesses' core activities (Kahre et al., 2014). Subsequently, social and religious values in Thailand were principal antecedents of CSR strategy and implementation. Another notable aspect was the design of CSR development in Thailand, which emphasized social and environmental matters (Srisuphaolarn, 2013). Further, the uniqueness of the CSR pattern could be different than the company's business core.

The emphasis on ethical orientation was associated with social and religious values as the essential predecessor of CSR strategy and enforcement in Thailand (Srisuphaolarn, 2013). First, CSR in Thailand was found to be different from American and European CSR, where business ethics prevailed with high levels of collaboration as the renowned aspect. Second, although superficial, CSR in Thailand was oriented to social and

environmental problems with the uttermost human development goals. Third, although firmly adhered to business ethics, Thai companies and Western academia reached similar conclusions regarding strategic CSR. Nevertheless, the strategic CSR in Thailand centered on social innovation by utilizing products and services (Srisuphaolarn, 2013).

This study revealed the differences between Indonesian and Thai customers' perceptions of CSRO. The empirical study provided valuable insight and comprehension of the topic. It contributed to a more comprehensive CSRO between these countries. Further, it underlined the results from previous empirical studies that indicated distinctions about the presumptions of a company's commitment and contradicted the result that CSR was a universal concept. Accordingly, Indonesian and Thai consumers could differentiate the CSR's four dimensions of responsibilities, which comprised economic, legal, ethical, and responsibilities (Arli et al., 2014).

Correlations patterns that linked economic obligations to non-economic responsibilities (legal, ethical, and philanthropic) were notable and were found to be negative, signifying that Indonesian and Thai consumers possessed the social behavior of a company. Previous studies also observed it in other regions in the Asia-Pacific, such as Pakistan and Bangladesh (Yasser et al., 2017). Furthermore, Indonesian and Thai consumers perceived economics as the most significant responsibility for a company, validating other studies that implied similar results. This study was crucial considering the significance of comprehending the cultural context of a specific country to understand the employees' perceptions and generations on the workplace's CSR (Ameer & Khan, 2019). Eventually, this study provided guidelines for organizations. Thus, they could capitalize on their efforts efficiently by enhancing employees' awareness of

CSR activities that align with the cultural orientations of employees and obtain the desired advantages (Ameer and Khan, 2019). Accordingly, it could generate employees with more engagement and productivity in their work, which ultimately would be advantageous for the employers and employees (Ameer and Khan, 2019).

For businesses operating in Indonesia and Thailand, it provided essential insights for companies in designing appropriate CSR strategies and policies to meet the diverse legal and ethical responsibilities. While business in Indonesia should be focused on legal compliance priority and philanthropic integration, the business in Thailand is focused on ethical framework development and balanced CSR approach. By comprehending these differences, companies could adopt the appropriate approach to ensure compliance with the legal framework and work ethics in these respective nations. It also suggests the need for a nuanced approach: adaptive CSR framework, stakeholder engagement, and performance measurement.

The study results correlate with the Carroll's CSR pyramid model, traditionally depicting economic responsibilities as the foundation, requires reconsideration in the Southeast Asian context. The high prioritization of legal responsibilities in both countries suggests that the "pyramid" may more closely resemble a parallel framework in developing Asian economies, where legal and economic responsibilities carry similar weight.

In addition, it also aligns with institutional theory, which emphasizes how formal and informal institutions shape business behavior. The strong emphasis on legal compliance in both countries reflects the increasing institutionalization of CSR through regulatory frameworks, such as Indonesia's Law No. 40/2007 and Thailand's Sustainable Business Development Guidelines. However, the

different weightings of ethical and philanthropic responsibilities between the two countries suggest that informal institutions, including cultural values and social expectations, continue to play a crucial role.

Stakeholder theory provides another valuable lens for interpreting our results. The varying emphasis on different CSR dimensions reflects the complex stakeholder environments in developing Asian economies. For instance, the higher prioritization of ethical responsibilities among Thai respondents suggests stronger influence from civil society stakeholders, while the Indonesian emphasis on legal compliance may reflect stronger government stakeholder influence.

Conclusions

This study makes several significant contributions to CSRO. in developing Asian economies, while also illuminating pathways for future research and theoretical development. The traditional Western conceptualization of CSR requires substantial modification when applied to Southeast Asian contexts. That legal responsibilities rank highest in both countries, contrary to the economic primacy typically assumed in CSR literature, suggesting the need to reconceptualize how CSR manifests in developing Asian economies.

The gender-based differences in CSRO reveal complex interactions between gender, culture, and social responsibility that current theories do not fully capture. These relationships are mediated by cultural context and societal norms which open new theoretical possibilities for understanding how gender influences CSR perceptions across different cultural setting. The divergent prioritization of ethical responsibilities between Indonesian and Thai respondents contribute to our understanding of how national culture shapes CSR expectations. Even within

seemingly similar Southeast Asian contexts, local cultural nuances significantly influence how stakeholders conceptualize corporate responsibilities.

There are several promising avenues emerge from this study; the need to investigate how rapid economic development in Indonesia and Thailand might shift CSR orientations over time, to explore how changing social structures and generational shifts might affect CSR orientations, the growing emphasis on environmental sustainability and climate change might reshape CSRO orientations in these countries.

The present study has contributed to the existing literature. However, some limitations of this study are presented. First, the study sample only involves university students from Bali, Indonesia, and Bangkok, Thailand. Second, the sample size is restrained and comprises students from one university from the respective country. Consequently, it is advised to be cautious when drawing generalization (Schmidt & Cracau, 2018). However, exploring business university students as the sample has represented the customers of each country. Moreover, this study only focuses on two affecting aspects of CSRO, i.e., gender and culture, while there are other significant factors, such as economic development. Accordingly, it is suggested to conduct a comprehensive study that engages with, for example, the law enforcement in Indonesia and Thailand. However, these limitations provide opportunities for future research to expand upon our findings through longitudinal studies and broader sampling approaches.

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