Examining the Impact of Value Orientations on CSR Evaluations and Expectations Among U.S. and Chinese Publics

Anli Xiao
Ph.D. Candidate
The Pennsylvania State University

Holly Overton, Ph.D.
Assistant Professor
University of South Carolina

Abstract

This study examines CSR evaluations and expectations among U.S. and Chinese publics through a cross-country survey conducted in both countries ($N = 316$ for U.S.; $N = 315$ for China). Specifically, this study explored differences in cross-cultural perspectives of expectations of CSR engagement and CSR communication across different industry types, various CSR activities, and the role of value orientations in shaping CSR evaluations and expectations. Results indicated that both U.S. and Chinese publics reported the highest expectations for companies in the energy, healthcare, and technology industries to engage in CSR activities. Environment/sustainability and diversity and human rights causes are rated among the top areas in which companies should invest in both in the U.S. and China. Different value orientations may serve as predictors for the patterns found across each country and industry while self-transcendence values (benevolence and universalism) served as the common, positively predictor for many CSR variables in the U.S. and China. This study broadens theoretical developments in CSR and public relations research and provides insight for public relations practitioners and companies with regard to how to effectively communicate about social responsibility with key publics on a global level. Corporations in healthcare, energy, and technology industries should regularly engage in CSR activities and communicate their CSR efforts clearly, and CSR activities in environmental/sustainability and philanthropy areas might be top CSR areas in which both companies in both U.S. and China should engage. Findings from this study suggest that companies should emphasize universalism and benevolence values in their CSR programs and messages.

Keywords: CSR communication, cross-cultural, value orientations, public relations

Introduction

Corporate social responsibility has been an increasingly important strategy for corporations to survive and thrive. CSR scholars have continuously identified CSR as a business

strategy that can lead to various positive outcomes such as increasing corporations' financial performances (Joyner & Payne, 2002; Tang, Hull & Rothenberg, 2012) and enhancing consumers' purchase intentions (Lee & Shin, 2010), among several other benefits. Although CSR communication research has offered several strategies for corporations engaging in CSR activities, both scholars and practitioners continue to search for best practices to engage publics and to develop a better understanding of how to fulfill the growing expectation of CSR performance.

CSR scholarship has devoted limited attention to examining CSR efforts across different industry sectors and whether different CSR activity types impact public expectations of CSR performance. A limited number of early studies suggest that industry type might influence corporations' CSR involvement (Brammer & Millington, 2003) and CSR reporting (Sweeney & Coughlan, 2008), but no current public relations studies have examined how the public's expectations for CSR may vary across different industries and across types of CSR activities in an international setting. Moreover, the question of what predicts people's expectations for CSR engagement, communication, and CSR activities remains unanswered. Furthermore, this remains a critical question especially for multinational corporations seeking to refine CSR strategies for an international audience. People from different countries may hold different expectations for different industries and different CSR activities, and their expectations might be driven by different internal factors.

The purpose of this study is to examine whether people in the U.S. and in China have different expectations for CSR engagement and communication across different industries and for different types of CSR activities. In addition, this study also intends to find out how a unique set of internal factors–personal values –predict expectations and evaluations. Findings of this study give important theoretical implications, as they deepen our understanding of international CSR and publics' expectations of CSR efforts and explain, at least partially, how people's expectations might be predicted by different values in an international setting. Practically, this study sheds light on how corporations in different countries should take different approaches when investing in different types of CSR activities to meet the public's expectations and what kind of value characteristics may predict the public's expectations and evaluations.

Literature Review

Public Expectations of CSR Engagement and Communication

Public relations scholars have long examined aspects of CSR communication as a tool for developing positive relationships with the public (Chu & Lin, 2013). However, CSR scholarship suggests that more research is necessary to understand the public's expectations of corporations' CSR activities and what factor(s) contribute to them (Kim & Ferguson; 2014; Ott & Xiao, 2017). Kim and Ferguson's (2014) study provided an important foundation for examining public expectations of various aspects of CSR communication including what and how to communicate about CSR. For example, the study identified basic CSR information as the most preferred factor of what to communicate, CSR beneficiaries as the most preferred communication sources to communicate information, and company-controlled media (e.g., company websites) as the most preferred communication channels among publics in the United States. Ott and Xiao (2017) used

the same measures to examine CSR expectations in two different countries (the United States and China) and found notable differences in public expectations of what and how to communicate CSR in both countries. For example, U.S. publics indicated that the most important CSR information to communicate is who is benefitting from a company's CSR activities while Chinese publics were most interested in CSR communication about the consistency of the company's commitment to its CSR activities (Ott & Xiao, 2017). With regard to how to communicate about CSR, the study found that both Chinese and U.S. publics prefer to learn about CSR activities through a company's CSR website and that message tone is the most important factor in how to effectively communicate (Ott & Xiao, 2017).

While these two studies offered notable suggestions for CSR communication best practices, they do not account for potential differences in public expectations of CSR communication among various industry types and/or different types of CSR activities. Brammer and Millington (2003) examined factors such as stakeholder preferences, organizational structure, and industry type on corporate community involvement. Different company organizational structures for community involvement were identified across various industry types (manufacturing of producer goods, manufacturing of consumer goods, services, finance, utilities, and all industries). However, the study did not measure public expectations and/or community involvement across industry types. Sweeney and Coughlan (2008) found differences in CSR reporting among six industry types: financial services, pharmaceutical (medical), pharmaceutical (health and beauty), telecommunications, automobile, oil and gas, and retail. However, the study's focus was on reporting methods, not public expectations.

Scholars have taken conflicting approaches to examining industry type in CSR research. Some argue for the importance of taking a company's industry into account (Boutin-Dufresne & Sacaris, 2004; Cottrill, 1990; Waddock & Graves, 1997) while others argue that disclosure does not differ by industry type (Balabanis, Philips, & Lyall, 1998) or that focusing on a single industry is a research best practice. Similar arguments have been made about differences among CSR activity type. A study by Mitnick (2000) found that companies are likely to report about CSR activities where there is a positive impact but will refrain from reporting on areas of CSR where they have a negative impact. However, public expectations have not been widely examined. Furthermore, it is important to examine public expectations for companies' actual engagement in CSR, as well as expectations for how they should communicate about their efforts. The lack of current CSR scholarship examining differences by industry type and/or by CSR activity type demonstrates a need for scholarly investigation. Therefore, this study asks the following research questions:

RQ1: Do people in the U.S. and China hold different expectations for different industries' CSR engagement and communication?

RQ2: Do people in the U.S. and China hold different expectations for different types of CSR activities?

Theories of Human Values

One of the most important predictors of people's attitudes and behaviors is human values. As one of the central aspects of the self (Bardi, 2011; Brewer & Roccas, 2001; Rokeach, 1973), value has been defined as the "conception of the desirable," (Kluckhohn, 1951, p. 395) the moral beliefs that rationalize people's actions (Spates, 1983), mental representations (Maio, 2010), "choice statements that rank behavior or goal," (Peterson, 1979, p. 137) or retrievable cognitive structures in people's mind (Schwartz & Bilsky, 1990). Values are bases for social norms and ethical behaviors (Ralston, Gustafson, Terpstra, Holt, Cheung & Ribbens, 1993; Schwartz, 1999), and they are the foundation for social priorities and goals (Schwartz, 1999). They guide human actions, reflect human needs (Inglehart, 1977; Maslow, 1954; Rokeach, 1973), and they not only influence people's actions and evaluations, but also provide explanations for people's actions and evaluations (Kluckhohn, 1951; Rokeach, 1973; Schwartz 1992; Schwartz, 1999). Danis, Liu and Vacek (2011) stated that values "delineate the way individuals perceive and evaluate work situations" (p.290) and that they impact interpersonal, group-level and organizational relationships. Scholars have also been testing how values predict attitudes and behaviors such as voting behaviors and political ideology (Schwartz, 2013), readiness for outgroup social contact (Sagiv & Schwartz, 1995), environmental attitudes (Grunert & Juhl, 1991), prosocial behavior (Lönnqvist, Leikas, Paunonen, Nissinen & Verkasalo, 2006; Miles, 2015; Rempel & Burris, 2014; Schwartz, 2010); cooperative behaviors (Schwartz, 1996), and emotions (Schwartz, Sagiv, & Boehnke, 2000).

Several scholars have offered frameworks that map out human values. For example, Inglehart's value framework (Inglehart, 1977; Inglehart & Oyserman, 2004) suggests two dimensions of values–traditional versus secular-rational values and survival versus self-expression values–influence many human behaviors. Schwartz' model of values (1999) provides a typology of structured value content that includes 10 basic personal values: power ("social status and prestige, control or dominance over people and resources"), achievement ("personal success through demonstrating competence according to social standards"), hedonism ("pleasure and sensuous gratification for oneself"), stimulation ("excitement, novelty, and challenge in life"), self-direction ("independence thought and action – choosing, creating exploring"), universalism ("understanding, appreciation, tolerance, and protection for the welfare of all people and for nature"), benevolence ("preservation and enhancement of the welfare of people with whom one is in frequent personal contact"), tradition ("respect, commitment, and acceptance of the customs and ideas that traditional culture or religion provide"), conformity ("restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms"), and security ("safety, harmony, and stability of society, of relationships, and of self"; Schwartz, 1994, p. 22). More interestingly, as Figure 1 shows, the 10 values are circularly structured based on their relationships with each other.

Figure 1. **Schwartz' Theoretical Model of structure of relations among 10 value constructs (Schwartz, et al., 2001)**
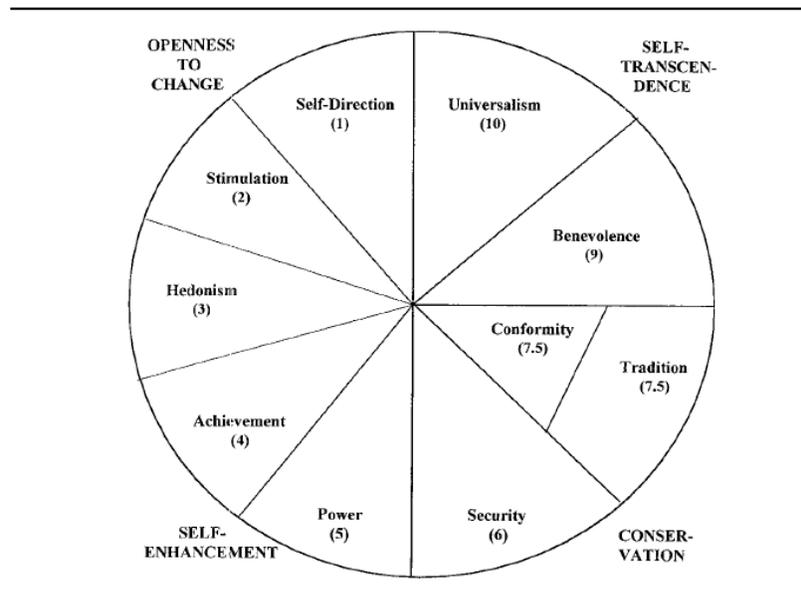
Compatible values are adjacent to each other while competing values are positioned in opposition to each other (Schwartz, 1999). The structured values can also be categorized into two bipolar dimensions: openness to change vs. conservation values and self-enhancement vs. self-transcendence values (Schwartz, 1999). Openness to change emphasizes values that reflect "independent thought and action and favoring change" (p. 25), and values in this dimension include self-direction and stimulation. Conservation values reflect "submissive self-reflection, preservation of traditional practices, and protection of stability" (p. 25), and this dimension encapsulates security, conformity, and tradition values (Schwartz, 1999). Self-enhancement describes values that encourage "the pursuit of one's own relative success and dominance over other" (p. 25), while self-transcendence values empathize "acceptance of others as equals and concern for their welfare" (p. 25). The self-enhancement dimension includes power and achievement and self-transcendence values are universalism and benevolence. Hedonism cross over both openness to change and self-enhancement values. Schwartz's model of values has been tested in more than 78 countries (Schwartz, 2011), and a short version of the questionnaire (Portrait Values Questionnaire) has been used in the European Social Survey since 2002 (Schwartz, 2011).

The Role of Personal Values in CSR Research

In previous CSR studies, a few researchers have identified how values influence CSR. For example, a popular line of research investigated how CSR is affected by managers' personal values. Studies have found that idealistic personal values drive CSR initiatives (Baier, 1993). In their cross-country survey conducted in the U.S. and China, Shafer, Fukukawa, and Lee (2007) argue that certain personal values, specifically benevolence and universalism, should be closely

related to managers' support for corporations' ethical behaviors and social responsibility efforts, and self-enhancement values are negatively correlated with managers' perceived role of ethics and social responsibility. Although they failed to find significant differences between U.S. managers and Chinese managers, their study shows that a corporations' CSR decisions are at least partially influenced by personal values.

As to consumers' perceptions of CSR, Ramasamy, Yeung, and Au (2010) found that altruistic values and egotistical values predict Asian consumers' support for CSR efforts. Golob, Lah, and Jančič (2008) used Carroll's (1979) categorization of corporate social responsibilities (economic, legal, ethical, and discretionary), and found that self-enhancement values are negatively related to the economic responsibilities and positively related to ethical and philanthropic responsibilities. Self-enhancement values, on the opposite side, are positively related to consumers' expectations of corporations' economic responsibilities and negatively related to ethical and philanthropic responsibilities (Golob, Lah & Jančič, 2008). These studies show that values do have an impact on both corporations' CSR efforts and on the public's expectations of CSR.

CSR is deeply rooted in organizational culture and values, the organizations' sense of social responsibility, ethical decision-making, and social good, which make CSR an organizational representation of collective values. In addition, values impact people's evaluations of events and situations (Schwartz, 1999). Therefore, how publics perceive and evaluate industries' CSR engagement and CSR communication efforts should also be explained by value priorities. The abovementioned studies provide some supportive evidences for the relationships between both managers' and consumers' personal values and views of CSR. However, these studies fail to explicate which exact value dimension(s) influence(s) people's expectations and evaluations of CSR engagement and CSR communication across different industries and across different CSR activities, especially in an international setting. Therefore, this study examines how values predict consumers' expectations and evaluations of CSR and CSR communication across major industry areas and major CSR areas in two countries (the U.S. and China) by asking:

RQ3: How do values predict U.S. and Chinese people's expectations for different industries' CSR engagement and communication?

RQ4: How do values predict U.S. and Chinese people's expectations for different CSR activities?

Method

Study Design and Participants

This study employed an online survey methodology to examine public expectations for different industry sectors' CSR engagement and communication and for different CSR activities in the U.S. and China and the potential impact of human values on shaping public perception. Data collection was conducted in accordance with Ott and Xiao's (2017) study methods. Two online surveys were administered through a Qualtrics panel to include a representative sample of general U.S. consumers and general Chinese consumers. The English survey was administered to

the U.S. sample, while the Chinese survey (translated and examined by two bilingual researchers) was administered to the sample in China. Each participant was given a consent form, which had been approved by the university's institutional review board. Data collection was completed in one week.

A pretest was conducted for each survey using a convenience sample in each respective country ($N = 60$ for the U.S. survey; $N = 59$ for the survey in China) to test measurement wording and overall survey flow. Three attention check items were added to the questionnaire as a quality check measure. Participants who failed any attention check items were automatically directed to a disqualification page and responses were not recorded. Also, based on average response completion time and pretest completion time results, Qualtrics implemented a quality check measure where participants who completed the survey in under 13 minutes were removed from the final sample. Participants from the pretest sample were not included in the final sample.

The final sample consisted of 316 U.S. participants and 315 Chinese participants who successfully completed the surveys. The U.S. sample included 158 females (50%) and 158 males (50%) with the average age of 45.29 ($SD = 19.71$, $N = 316$). The majority (81.3%) of participants reported being Caucasian/White ($N = 257$), followed by 7.9% Black/African Americans ($N = 25$), 4.7% Asian/Pacific Islanders ($N = 15$), and 3.8% Hispanic/Latinos ($N = 12$). An additional 2.2% of the sample identified as "Other" ($N = 7$). The sample in China included 159 females (50.5%) and 156 males (49.5%) with the average age of 36.21 ($SD = 13.23$, $N = 315$). The majority (97.1%) of participants reported being Han ($N = 36$). However, the sample also included 1% Man people ($N = 3$), 0.3% Mongolian ($N = 1$), 0.3% Hui people ($N = 1$), and 0.3% Zhuang people ($N = 1$). One percent identified as "Other" ($N = 3$).

Procedures

Respondents in each sample were directed to the appropriate questionnaire in Qualtrics. Upon agreeing to participate, the respondents were first directed to read a short definition of CSR and a description of common CSR activities. After reading the information, respondents were asked to complete a questionnaire to measure their expectations of companies' CSR engagement and communication for six main industry sectors/areas as identified on the 2016 *Fortune* Global 500 list. They also answered several questions about personal values that could potentially impact participants' expectations of effective CSR communication. At the end of the survey, participants answered a few demographic questions.

Survey Instrument

CSR engagement and communication by industry. Four measures were included to assess participants' expectations of different types of companies' engagement in and communication about various CSR activities. All items were measured using Likert scales where participants were asked to rate their responses on a scale of 1 = "strongly disagree" and 7 = "strongly agree."

First, participants were asked to indicate the degree to which they expect companies in six different industries to engage in CSR activities. Industry types, which were identified from the *Global* 500 list of company industry types/sectors, included energy, financials, food and beverage, healthcare, technology, and retailing. Next, participants were asked to indicate the degree to which they expect companies in six different industries to communicate about their CSR activities. The third question asked participants to indicate the degree to which they feel

companies should be engaging in different types of CSR activities including community/philanthropy, diversity/human rights, environment/sustainability, and financial responsibility. The third question asked participants to indicate the degree to which they feel companies should be communicating about their CSR activities in each of the four CSR areas mentioned above.

Human values. Human values were measured by using the Portrait Values Questionnaire (PVQ), as adapted by Schwartz et al. (2001). Items for 10 value constructs were included. For each question, respondents were asked to rate their agreement with the extent to which a statement about a person is or is not like them. Item wording was customized for each gender (e.g., males saw a version with the words like "his" or "him" while females saw a version with words like "her" or "she"). All questions were asked using 7-point Likert scales, with 1 representing "not like me at all" and 7 representing "like me very much". The reliability of PVQ was calculated using the method introduced by Schwartz (2003). As a shortened version to measure all 10 values, each variable in the PVQ taps more than one conceptual component rather than a single concept in the corresponding value dimensions and calculating reliability for individual variable will result in relatively low reliability (Schwartz, 2003). Therefore, Schwartz (2003) suggested to combine items measuring adjacent values to form higher-order and "more reliable indexes of broader value orientations" (p. 277), and this method has shown moderate to high test-retest reliability, as well. Therefore, PVQ reliability is calculated based on the higher-order orientations. In this study, all measures showed acceptable Cronbach's Alpha values, and since hedonism crosses over two higher-order value orientations, its reliability is calculated individually (Cronbach's Alpha China sample: self-transcendence: .84, openness-to-change: .71, conservation: .73; self-enhancement: .80, hedonism: .69. U.S. sample: self-transcendence: .79, openness-to-change: .73, conservation: .78; self-enhancement: .80, hedonism: .70.). Example items for each value construct measure are provided below.

Self-direction (SD). Self-direction was measured using two items such as, "He/she likes to do things in his/her own original way."

Power (PO). Power was measured using two items. An example item included, "It is important to him/her to be rich. He/she wants to have a lot of money and expensive things."

Universalism (UN). Universalism was measured using three items, such as, "He/she thinks it is important that every person in the world be treated equally. He/she believes everyone should have equal opportunities in life."

Achievement (AC). Achievement was measured using two items. An example item included, "It's very important to him/her to show her abilities. He/she wants people to admire what he/she does."

Security (SE). The security value construct was measured using two items, including items like "It is important to him/her to live in secure surroundings. He/she avoids anything that might endanger his/her safety."

Stimulation (ST). The stimulation value construct was measured using two items such as "He/she likes surprises and is always looking for new things to do. He/she thinks it is important to do lots of different things in life."

Conformity (CO). Conformity was measured using two items. An example item included, "He/she believes that people should do what they're told. He/she thinks people should follow rules at all times, even when no-one is watching."

Tradition (TR). Tradition was measured using two items such as, "It is important to him/her to be humble and modest. He/she tries not to draw attention to him/herself."

Hedonism (HE). The hedonism value construct was measured using two items. An example item included, "Having a good time is important to him/her. He/she likes to spoil him/herself."

Benevolence (BE). Benevolence was measured using two items. An example item included, "It is important to him/her to be loyal to his/her friends. He/she wants to devote him/herself to people close to him/her."

Demographic questions included age, gender, education, political affiliation, race, employment, household income, and marital status.

Results

Industry country/CSR activity comparison

A series of independent sample *t*-tests were employed to see whether participants from the U.S. and China rated differently when it comes to whether different industries should engage and communicate about their CSR activities. Table 1 reports the results. Results show that Chinese respondents rated significantly higher expectations toward every industry's CSR engagement and communication than U.S. respondents (*t*s ranging from 5.25 to 10.67; *p*s < .01, see Table 1). With regard to which industries should engage in CSR activities the most, Chinese respondents had the highest expectations for healthcare industry (*M* = 6.28, *SD* = .87), food and beverage industry (*M* = 6.12, *SD* = .88), energy (*M* = 6.07, *SD* = 1.04), and the technology industry (*M* = 6.07, *SD* = .92). Similarly, American respondents also showed high expectations for healthcare (*M* = 5.56, *SD* = 1.32), energy (*M* = 5.50, *SD* = 1.31), and technology industries (*M* = 5.44, *SD* = 1.25). The top three industries that were expected by Chinese respondents to communicate about CSR activities are healthcare (*M* = 6.28, *SD* = .87), food and beverage (*M* = 6.18, *SD* = .92), and energy industries (*M* = 6.04, *SD* = 1.02). American respondents also rated healthcare (*M* = 5.53, *SD* = 1.33) and energy industries (*M* = 5.40, *SD* = 1.38) as the top two industries expected to communicate about CSR activities, while they rated the technology industry as the third industry (*M* = 5.38, *SD* = 1.32) in this regard.

Table 1. *t*-test results, means, and standard deviations for expectations for different industries' CSR engagement and CSR communication in the U.S. and China.

	t	df	Country	Mean	SD
CSR engagement					
Energy	5.97***	599	China	6.07	1.04
			U.S.	5.50	1.31
Finance	7.16***	580	China	5.99	1.01
			U.S.	5.30	1.37
Food & Bev	10.07***	559	China	6.12	0.88
			U.S.	5.24	1.28
Healthcare	8.00***	546	China	6.28	0.87
			U.S.	5.56	1.32
Tech	7.14***	581	China	6.07	0.92
			U.S.	5.44	1.25
Retail	5.25***	590	China	5.64	1.02
			U.S.	5.14	1.33
CSR communication					
Energy	6.61***	581	China	6.04	1.02
			U.S.	5.40	1.38
Finance	6.98***	572	China	5.99	0.99
			U.S.	5.32	1.37
Food & Bev	10.67***	552	China	6.18	0.92
			U.S.	5.18	1.37
Healthcare	8.36***	545	China	6.28	0.87
			U.S.	5.53	1.33
Tech	6.70***	572	China	6.00	0.95
			U.S.	5.38	1.32
Retail	6.56***	567	China	5.79	1.01
			U.S.	5.15	1.43

Note: *p<.05, **p<.01, ***p<.00

The top two CSR activities in which companies should engage, among Chinese respondents, are environmental and sustainability (engagement: $M = 6.37$, $SD = .77$) and philanthropy (engagement: $M = 6.04$, $SD = .94$). Chinese respondents also rated communicating about CSR activities in environmental and sustainability (communication: $M = 5.59$, $SD = 1.45$) and diversity and human rights (communication: $M = 5.41$, $SD = 1.49$) as the top two most important CSR activities. U.S. respondents also rated environment and sustainability ($M = 5.62$,

SD = 1.44) and philanthropy (*M* = 5.51, *SD* = 1.38) as the top two areas for CSR engagement. Finance is rated as a highly expected CSR area to be communicated (*M* = 6.04, *SD* = .94), but U.S. respondents reported diversity and human rights to be the most important CSR activity that should be communicated (*M* = 6.30, *SD* = .85). Table 2 reports the results for CSR activities.

Table 2. *t*-test results, means, and standard deviations for expectations for industries' CSR engagement and CSR communication in different areas in the U.S. and China.

	t	df	Country	Mean	SD
CSR engagement					
Philanthropy	5.62***	556	China	6.04	0.94
			U.S.	5.51	1.38
Diversity & Human Rights	5.69***	515	China	5.93	0.91
			U.S.	5.36	1.52
Environmental/ sustainability	8.15***	483	China	6.37	0.77
			U.S.	5.62	1.44
Financial	3.56***	591	China	5.51	1.10
			U.S.	5.16	1.42
CSR communication					
Philanthropy	6.05***	556	China	5.37	1.44
			U.S.	5.93	0.99
Diversity & Human Rights	5.17***	549	China	5.41	1.49
			U.S.	6.30	0.85
Environmental/ sustainability	7.50***	509	China	5.59	1.45
			U.S.	5.58	1.08
Financial	3.49***	578	China	5.22	1.48
			U.S.	6.04	0.94

Note: *p<.05, **p<.01, ***p<.00

How values predict industry expectations and evaluations

Series of multiple regression tests were employed to see how different values predict people's CSR engagement and communication expectations toward different industries. All multiple regression tests were significant. Table 3 reports the results for American respondents. Table 4 reports the results for Chinese respondents.

Table 3. Predictors of U.S. respondents' expectations for industries' CSR engagement and CSR communication

	Energy	Finance	FoodBev	HealthCa	Tech	Retail
CSR Engagement						
PVQ_SD	-0.02	-0.05	0.07	0.08	0.06	-0.02
PVQ_AC	0.00	-0.04	-0.03	0.06	0.04	-0.07
PVQ_UN	0.28***	0.28***	0.19**	0.08	0.16*	0.16*
PVQ_BE	0.21**	0.17*	0.11	0.26***	0.21***	0.16*
PVQ_PO	0.05	0.16*	0.04	0.00	-0.01	0.04
PVQ_ST	-0.01	-0.07	0.03	0.00	0.08	0.08
PVQ_SE	0.10	0.15	0.07	0.05	0.15*	0.17**
PVQ_CO	-0.12	-0.15*	-0.02	-0.05	-0.02	-0.02
PVQ_TR	0.02	0.04	0.09	-0.04	-0.05	0.00
PVQ_HE	0.00	0.01	0.01	-0.01	-0.03	-0.03
df	10, 305	10, 305	10, 305	10, 305	10, 305	10, 305
F	7.82	6.64	5.57	5.22	8.79	5.00
Adjusted R^2	.18	.15	.13	.12	.20	.12
CSR Communication						
PVQ_SD	0.00	-0.02	0.03	0.01	-0.03	0.00
PVQ_AC	0.03	0.01	-0.10	0.08	0.07	-0.08
PVQ_UN	0.19**	0.19**	0.14	0.14	0.18*	0.15*
PVQ_BE	0.27***	0.17*	0.13	0.18**	0.13	0.12
PVQ_PO	0.01	0.09	0.12	0.03	0.00	0.14
PVQ_ST	0.14*	0.08	0.22***	0.12	0.18**	0.18**
PVQ_SE	0.07	0.08	0.11	0.11	0.07	0.14*
PVQ_CO	0.01	-0.02	0.05	-0.05	0.00	-0.06
PVQ_TR	-0.04	0.02	0.01	0.01	-0.01	0.01
PVQ_HE	-0.09	-0.02	-0.09	-0.10	-0.08	-0.11
df	10, 305	10, 305	10, 305	10, 305	10, 305	10, 305
F	9.70	5.78	6.75	6.39	5.63	4.98
Adjusted R^2	.22	.13	.16	.15	.13	.11

Note: *p<.05, **p<.01, ***p<.00

Table 4. Predictors of Chinese respondents' expectations for industries' CSR engagement and CSR communication

	b					
	Energy	Finance	FoodBev	HealthCa	Tech	Retail
CSR Engagement						
PVQ_SD	0.14*	0.12	0.14	0.09	0.04	0.14*
PVQ_AC	0.02	0.00	0.07	0.18*	0.11	0.05
PVQ_UN	0.35***	0.12	0.09	0.19*	0.22*	0.09
PVQ_BE	0.08	0.07	0.18*	0.22**	0.02	-0.07
PVQ_PO	-0.10	0.07	-0.02	-0.14	-0.14	-0.04
PVQ_ST	-0.06	-0.08	-0.16*	-0.15*	0.13	0.02
PVQ_SE	-0.03	0.19**	0.07	0.12	0.16*	0.22**
PVQ_CO	0.07	0.03	-0.03	-0.02	-0.05	0.14
PVQ_TR	0.04	0.05	0.06	-0.07	0.00	-0.03
PVQ_HE	-0.04	0.01	0.05	0.04	0.06	-0.06
df	10, 304	10, 304	10, 304	10, 304	10, 304	10, 304
F	11.97	8.04	5.93	11.17	7.68	6.13
Adjusted R^2	.26	.18	.14	.25	.18	.14
CSR Communication						
PVQ_SD	0.17**	0.14*	0.12	0.09	0.14*	0.18**
PVQ_AC	0.01	0.03	0.05	0.07	0.11	0.09
PVQ_UN	0.23**	0.06	0.05	0.19*	0.14	0.07
PVQ_BE	0.10	0.11	0.18*	0.27***	0.04	0.01
PVQ_PO	-0.06	0.08	0.06	-0.03	-0.11	-0.11
PVQ_ST	0.00	-0.07	-0.13	-0.16*	0.10	0.08
PVQ_SE	0.13	0.19**	0.18**	0.12	0.17**	0.23***
PVQ_CO	0.07	0.06	0.04	0.00	0.08	0.04
PVQ_TR	0.01	0.06	0.04	-0.07	0.01	-0.01
PVQ_HE	-0.14*	-0.07	0.04	0.00	-0.03	-0.02
df	10, 304	10, 304	10, 304	10, 304	10, 304	10, 304
F	13.13	8.82	9.72	12.52	11.59	7.92
Adjusted R^2	.28	.20	.22	.27	.25	.18

Note: *$p<.05$, **$p<.01$, ***$p<.00$

Energy industry. For the energy industry, American respondents' expectations were significantly predicted by universalism and benevolence values (universalism: $b = .28$, $p < .00$; benevolence: $b = .21$, $p < .01$). Their expectations for energy industry's communication about CSR activities were significantly predicted by universalism ($b = .19$, $p < .01$), benevolence ($b = .27$, $p < .00$), and stimulation ($b = .14$, $p < .05$). Participants who had high self-transcendence values, and who likes excitement, challenges, and novelties, were more likely to expect the

energy industry's CSR engagement and communication. Universalism was also found to be a significant predictor among Chinese respondents' expectations for CSR engagement ($b = .35$, $p < .00$) and CSR communication ($b = .23$, $p < .01$). Chinese respondents also reported self-direction to be a significant predictor for CSR engagement ($b = .14$, $p < .05$) and communication ($b = .17$, $p < .01$). Those who showed preferences for independent thoughts and actions were more likely to expect energy industry's CSR engagement and communication. Hedonism was found to be a negative predictor for Chinese respondents' expectation for energy industry's CSR communication ($b = -.14$, $p < .05$).

   Finance Industry. U.S. respondents' expectations toward the finance industry's CSR engagement were positively predicted by universalism ($b = .28$, $p < .00$), benevolence ($b = .17$, $p < .05$), and power ($b = .16$, $p < .05$) and were negatively predicted by conformity ($b = -.15$, $p < .05$). Those who are less likely to violate social expectations or norms and restrain their actions were more likely to look for the finance industry's CSR engagement. Universalism ($b = .19$, $p < .01$) and benevolence ($b = .17$, $p < .05$) also significantly predict CSR communication expectations among American respondents.

   The security value positively predicts both Chinese respondents' expectations for CSR engagement ($b = .19$, $p < .01$) and CSR communication ($b = .19$, $p < .01$), meaning their expectations were shaped by their value for safety, harmony and social, relational, or individual stability. Self-direction also significantly predicts Chinese respondents' CSR communication expectations ($b = .14$, $p < .05$).

   Food and Beverage. Universalism predicts American respondents' expectation for CSR engagement ($b = .19$, $p < .01$). Stimulation predicts their expectation for CSR communication ($b = .22$, $p < .00$). Benevolence predicts Chinese respondents' expectation for both CSR engagement ($b = .18$, $p < .05$) and CSR communication ($b = .18$, $p < .05$). Stimulation negatively predicts Chinese respondents' expectations for CSR engagement ($b = -.16$, $p < .05$), meaning those who seek for excitements, novelties and challenges were less likely to have high expectations for food and beverage industry to engage in CSR activities. Security also positively predicts Chinese respondents' expectations for CSR communication ($b = .18$, $p < .01$).

   Healthcare. For the healthcare industry, only benevolence was found to be a positive predictor for CSR engagement ($b = .26$, $p < .00$) and CSR communication ($b = .19$, $p < .01$) among American respondents. Among Chinese respondents, universalism and benevolence both predict expectations for CSR engagement (universalism: $b = .19$, $p < .05$; benevolence: $b = .22$, $p < .01$) and CSR communication (universalism: $b = .19$, $p < .05$; benevolence: $b = .27$, $p < .00$). In addition, the achievement value positively predicts Chinese respondents' expectations for CSR engagement ($b = .18$, $p < .05$). Those who seek for personal success and achievement are more likely to expect healthcare industry to engage in CSR activities. Stimulation negatively predicts expectations for CSR engagement ($b = -.16$, $p < .05$) and CSR communication ($b = -.16$, $p < .05$).

   Technology Industry. Among American respondents, universalism, benevolence and security positively predict expectations for CSR engagement (universalism: $b = .16$, $p < .05$; benevolence: $b = .21$, $p < .00$; security: $b = .15$, $p < .05$). Universalism and stimulation predict CSR communication (universalism: $b = .18$, $p < .05$; stimulation: $b = .18$, $p < .01$). Among Chinese respondents, universalism and security positively predict expectations for CSR engagement (universalism: $b = .22$, $p < .05$; security: $b = .16$, $p < .05$). Self-direction and

security positively predict expectations for CSR communication (self-direction: $b = .14$, $p < .05$; security: $b = .17$, $p < .01$).

Retail industry. American respondents' universalism, benevolence, and security values all positively predict their expectations for companies in retail industry to engage in CSR activities (universalism: $b = .16$, $p < .05$; benevolence: $b = .16$, $p < .05$; security: $b = .17$, $p < .01$). Universalism, stimulation and security positively predict their expectations for CSR communication (universalism: $b = .15$, $p < .05$; stimulation: $b = .18$, $p < .01$; security: $b = .14$, $p < .05$).

Self-direction and security positively predict Chinese respondents' expectations for CSR engagement (self-direction: $b = .14$, $p < .05$; security: $b = .22$, $p < .01$) and CSR communication (self-direction: $b = .18$, $p < .01$; security: $b = .23$, $p < .00$).

CSR Activities

Table 5 reports the results for CSR activities among U.S. and Chinese respondents.

Philanthropy. American respondents' expectations for CSR activities in philanthropic areas were positively predicted by universalism ($b = .26$, $p < .00$), benevolence ($b = .16$, $p < .05$), and security ($b = .14$, $p < .05$) and negatively predicted by conformity ($b = -.15$, $p < .01$). Their expectations for communicating about philanthropic CSR activities were positively predicted by universalism ($b = .2$, $p < .01$), benevolence ($b = .02$, $p < .01$) and negatively predicted by hedonism ($b = -.15$, $p < .05$). Those who value individual pleasures and gratifications were less likely to expect communications about philanthropic CSR activities.

Self-direction and benevolence positively predict Chinese respondents' expectations for CSR engagement in philanthropic areas (self-direction: $b = .19$, $p < .00$; benevolence: $b = .27$, $p < .00$). Power negatively predicts expectations for philanthropic CSR engagement ($b = -.16$, $p < .05$), meaning those who value social status and prestige and dominance are less likely to show high expectations for companies' CSR engagement in philanthropic areas. Self-direction and benevolence positively predict Chinese respondents' expectations for CSR communication about philanthropic activities (self-direction: $b = .13$, $p < .05$; benevolence: $b = .23$, $p < .01$).

Diversity and human rights. American respondents' expectations for CSR engagement in diversity and human rights issues were positively predicted by universalism ($b = .33$, $p < .00$), security ($b = .18$, $p < .00$) and negatively predicted by conformity ($b = -.16$, $p < .01$). Their expectations for communicating CSR activities in diversity and human rights issues were predicted by universalism ($b = .28$, $p < .00$). Among Chinese respondents, the only significant predictor for both their expectations for CSR engagement and communication in this area is benevolence (engagement: $b = .25$, $p < .00$; communication: $b = .20$, $p < .05$).

Environmental/sustainability. Universalism ($b = .36$, $p < .00$) positively predicts, while hedonism ($b = -.13$, $p < .05$) negatively predicts American respondents' expectation for CSR engagement in environmental and sustainability issues. Universalism also positively predicts American respondents' expectation for CSR communication in this area ($b = .29$, $p < .00$).

Universalism ($b = .20$, $p < .05$) and benevolence ($b = .17$, $p < .05$) positively predicted Chinese respondents' expectations of CSR activities in this area. Self-direction positively predicted their expectations of CSR communication in environmental and sustainability area ($b = .13$, $p < .05$).

Finance. When it comes to CSR activities in the finance area, American respondents' expectations for engagement were positively predicted by security ($b = .14$, $p < .05$) and their expectations for communication were predicted by stimulation value ($b = .14$, $p < .05$). Chinese respondents' expectations for engagement were predicted by self-direction ($b = .14$, $p < .05$) and power ($b = .20$, $p < .01$). Power also significantly predict Chinese respondents' expectations for CSR communication in this area ($b = .19$, $p < .05$).

Table 5. Predictors of Chinese and U.S. respondents' expectations for companies CSR engagement and CSR communication in different areas

	b							
CSR engagement								
	Community/ Philanthropy		Diversity/ Human Rights		Environmental/ Sustainability		Finance	
	China	U.S.	China	U.S.	China	U.S.	China	U.S.
PVQ_SD	0.19***	0.04	0.03	0.04	0.09	0.02	0.14*	0.04
PVQ_AC	0.04	0.12	0.00	0.04	0.09	0.08	0.05	-0.02
PVQ_UN	0.10	0.26***	0.09	0.33***	0.20*	0.36***	-0.02	0.14
PVQ_BE	0.27***	0.16*	0.25***	0.06	0.17*	0.10	0.01	0.08
PVQ_PO	-0.16*	-0.02	0.01	0.03	-0.11	0.00	0.20**	0.12
PVQ_ST	-0.04	0.07	0.09	0.13	0.04	0.08	0.01	0.11
PVQ_SE	0.02	0.14*	0.14	0.18***	0.13	0.10	0.10	0.14*
PVQ_CO	0.07	-0.15**	-0.08	-0.16**	-0.01	-0.11	-0.03	-0.04
PVQ_TR	0.03	-0.01	0.10	-0.07	0.02	-0.07	0.10	0.06
PVQ_HE	0.07	-0.11	-0.01	-0.08	-0.07	-0.13*	0.03	-0.09
df	10, 304	10, 305	10, 304	10, 305	10, 304	10, 305	10, 304	10, 305
F	12.66	10.14	8.87	10.22	11.35	9.34	6.05	4.27
Adjusted R^2	.27	.23	.23	.23	.25	.21	.14	.10
CSR communication								
PVQ_SD	0.13*	0.01	0.08	0.03	0.13*	0.04	0.10	0.03
PVQ_AC	0.09	0.08	-0.05	0.05	0.11	0.07	-0.03	0.01
PVQ_UN	0.08	0.20**	0.15	0.28***	0.13	0.29***	0.05	0.15
PVQ_BE	0.23**	0.20**	0.20*	0.14	0.13	0.06	0.06	0.06
PVQ_PO	-0.10	0.13	0.06	0.04	-0.12	0.04	0.19*	0.12
PVQ_ST	-0.05	0.06	0.01	0.10	0.09	0.11	0.00	0.14*
PVQ_SE	0.04	0.11	0.10	0.09	0.12	0.07	0.06	0.08
PVQ_CO	0.07	-0.12	0.03	-0.08	0.05	-0.08	0.03	0.00
PVQ_TR	0.06	-0.01	0.01	-0.04	0.04	0.03	0.08	0.03
PVQ_HE	0.09	-0.15*	-0.05	-0.09	-0.08	-0.07	0.09	-0.10
df	10, 304	10, 305	10, 304	10, 305	10, 304	10, 305	10, 304	10, 305
F	10.99	7.23	7.83	7.99	11.24	7.42	6.16	4.27
Adjusted R^2	.24	.17	.18	.18	.25	.17	.14	.10

Note: *$p<.05$, **$p<.01$, ***$p<.00$

Discussion

This study examined publics' perceptions and expectations of companies' CSR engagement and communication efforts in the U.S. and China through a cross-cultural survey conducted in both countries. Specifically, this study explored differences in cross-cultural perspectives of various CSR activities, expectations of CSR engagement and CSR communication across different industry types and the role of value orientations in shaping CSR evaluations and expectations. This study is novel in its approach to examining public expectations of companies' CSR within various industries and by CSR activity type. Furthermore, the study examines value orientations in two countries, which offers contributions to international CSR literature.

Results indicated that people in the U.S. and China have different expectations for which industries should engage in and communicate about CSR efforts the most. The data suggest that expectations are generally high for all six examined industries in both countries, but that participants in China had significantly higher expectations of all industries' CSR engagement and communication than participants in the U.S. With regard to RQ1, which asked about expectations for different industries' (energy, finance, food and beverage, healthcare, technology, and retail) CSR engagement and communication, the data suggest that both U.S. and Chinese publics expect the most CSR engagement and communication from the healthcare industry. Participants in both countries have the lowest expectations for CSR communication in the retail industry, but again, scores still suggest that there is a moderate to high level of expectations in all industries. While ratings vary slightly among industry categories, it appears that people in both countries rate their expectations for CSR engagement and CSR communication similarly. That is, they expect various industries to engage in and communicate about their CSR efforts, not just one or the other. This finding reaffirms that people generally expect companies in all industry sectors to engage in CSR activities and to communicate about them effectively.

The second research question asked if CSR expectations in both countries varied by CSR activity type (diversity and human rights, environmental/sustainability, financial, and philanthropy). People in both countries indicated the highest expectations for CSR engagement in environmental/sustainability and diversity and human rights categories, but U.S. publics showed higher expectation about diversity and human rights CSR activities. U.S. publics also expected financial CSR activities. Similar to findings from RQ1, the data suggest that there is a generally high expectation for CSR engagement and activities in all categories but that engagement and communication about environmental/sustainability efforts is a must for both countries. It is also notable that U.S. publics indicated the lowest level of expectations for CSR engagement in financial CSR activities but rated these activities the highest in terms of expectations about CSR communication. This finding suggests that engagement in CSR activities that include financial aspects are not expected as much as philanthropy, diversity and human rights, or environmental/sustainability activities but that companies should be transparent and communicate openly when they do engage in financial activities.

The third research question asked about how personal values predict publics' CSR expectations of various industries the U.S. and China. Regression analyses suggest that self-transcendence values, most notably universalism and benevolence, are important predictors for

several industries' CSR engagement and communication in both the U.S. in China. This result is not surprising because CSR in nature should reflect the selfless, benevolent actions of a corporation. Regardless of the public's nationality, people believe that CSR should be a result of selfless actions that benefit the community and society. This finding supports Shafer, Fukukawa, and Lee's (2007) findings and offer a logical explanation that those who care about protecting and enhancing the welfare of all people and nature would likely develop expectations for companies' engagement in and communication about CSR activities. This finding also shows that even though people in different countries might have different preferences as to how they perceive persuasive messages, in the case of CSR communication, corporations should emphasize the overarching, self-transcendence values. However, that does not mean that the message content should be the same in the U.S. and in China. Instead, corporations might need to pay attention to how self-transcendence values are reflected in local cultures and adapt the global-local strategy (de Mooji, 2013). Some key differences include the role of the self-direction value construct (as part of the openness to change dimension), which played a role in predicting Chinese publics' expectations in several industries but did not predict expectations among U.S. publics for any industry category, and also the role of the stimulation value construct (also part of the openness to change dimension), which served as a negative predictor for Chinese people's expectations for industries like the food and beverage industry and the healthcare industry but served as a positive predictor in U.S. publics' expectations of CSR communication in several industry categories (e.g., energy, food and beverage, technology, and retail industries) but not in shaping their expectations of CSR engagement in those categories. The only negative predictor for U.S. respondents was conformity, a dimension of conservation, for CSR engagement expectations in the finance industry. In addition to stimulation serving as a negative predictor for Chinese publics in some categories, hedonism (part of the self-enhancement dimension) was a negative predictor for CSR communication expectations in the energy industry. Surprisingly, conservation dimensions such as security and tradition were not significant predictors for CSR expectations in either country. As Schwartz's (1999) theoretical model illustrates, self-transcendence dimensions and openness to change dimensions include more predictors for CSR industry expectations than competing dimensions (self-enhancement and conservation).

The fourth research question asked how values predict U.S. and Chinese people's expectations for four different types of CSR activities. Results indicated similar patterns to what was found for RQ3. Specifically, universalism and benevolence (self-transcendence dimension) emerged as the most common positive predictors for CSR engagement and communication expectations for several CSR activity types while self-direction served as a unique predictor for Chinese respondents only. Conformity and hedonism were negative predictors for U.S. respondents in some categories while power was the only negative predictor for Chinese respondents. Overall, the role of personal values is evident in shaping CSR expectations across industries and for different CSR activity types, but the most consistent predictor values were within the self-transcendence dimension. However, patterns of differences in value predictors of CSR expectations among different industry types and CSR activities were minimal.

Theoretical Implications

This study offers implications for strategic communication research and application in CSR research. This study is novel in its approach to and measurement of personal values in two different countries, which provides new contributions to the existing body of CSR literature. This study's findings provide a new foundation upon which scholars can build future examinations about the role of personal values. This study offers another investigation about how public expectations about CSR engagement and communication in the U.S. in China are developed with consideration to personal values. However, while Ott and Xiao (2017) identify cultural factors that impact perceptions, the current study further contributes to our understanding of how and why people develop certain perceptions and expectations based on the values they hold.

Practical Implications

Results from this study provide significant implications for companies. First, this study breaks down expectations by industry type and CSR activity and further offers insight as to what personal values impact expectations for each industry type and CSR activity. Tables 1-5 provide companies with a strong overview of what the public in two countries expect from them and what drives those expectations. For example, this study suggests that strategic communicators in the healthcare, energy and technology industries should engage in and communicate about CSR efforts regularly and that benevolence solely drives U.S. publics' expectations in this industry while several value constructs drive Chinese publics' expectations. People in both the U.S. and China indicated high expectations for CSR engagement and communication in the healthcare and energy industries and in environmental/sustainability and philanthropy areas. This may be reflective of the most commonly occurring value predictors, which focus on humans' care of welfare enhancement and preservation. Therefore, since benevolence and self-universalism values were found to be the most predictive of high evaluations of CSR in at least two countries, companies are advised to develop CSR programs and messages that focus on selfless actions, human welfare, and how CSR programs benefit the whole community and society. In addition, the fact that both CSR engagement and CSR communication were rated highly by participants from the U.S. and China, corporations are again reminded of the importance to not only engage in CSR activities (especially in the environmental/sustainability and philanthropy areas), but to also invest in developing strong CSR communication efforts that highlight these key areas. Finally, the differences in personal value predictors in each country help practitioners understand the motivations and contributing factors for *why* publics in each country develop expectations for CSR engagement and communication. This is especially relevant for multinational companies that may operate in each of the countries included in this study. That is, multinational companies should create strategies and programs unique to a given area and for different publics instead of developing one-shot messages intended for a universal audience. While it has been long argued that tailored messages are more effective than non-tailored messages, this study's findings provide further insight for practitioners about the importance of understanding different publics' values and thus what types of message strategies would most effectively reach them. Based on the findings of this study, no matter how messages are tailored, it is important that CSR messages reflect universalism and benevolence values. Corporations in different industries should also be careful about which values are the most important in different countries when crafting their CSR messages.

Limitations and Future Directions

This study includes several notable limitations. First, this study is exploratory in nature in that it is a first attempt to actually measure value expectations for different industry types, activity types, and in two different countries. While results provided insight for theory and practice, results cannot necessarily be applied to other countries. The inclusion of more than two countries would strengthen the study's merits as an international CSR research investigation. Also, given the consistently higher ratings for each of the items in the sample in China, there may be a social desirability factor that may be a confounding factor in this study. Another notable limitation is that this study was conducted in the form of a cross-sectional survey that was administered online. While participants were asked to indicate expectations for specific industries and about CSR activity types, they were neither asked to evaluate efforts for specific companies nor provided with specific CSR examples to evaluate. Therefore, it is important to recognize these limitations and for future investigations to address these limitations to more specifically identify best practices for companies and CSR communicators around the globe.

Conclusions

In sum, this study provides a novel examination of understanding varying public expectations of CSR engagement and communication about CSR activities among different industries in a global context, as well as the personal values that shape these evaluations. The implications of this study provide valuable insights for strategic communicators and managers seeking to develop the most effective CSR programs and communication messages that will meet public expectations of their work in this important area.

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