

**The importance of cultural dimensions, legal system, corruption,
human rights, and gender equality in Corporate Social Responsibility:
A systematic literature review**

Abstract

In the past 20 years, there has been a large increase in the studies related to Corporate Social Responsibility (CSR). The environment in which companies operate has an impact on their CSR approach. The legal system and cultural values, alongside corruption level, human development, and gender equality propensity in a country, impact CSR practices and the disclosure of related information. The objective of this study is to conduct a systematic literature review that allows for analyzing the relationship between CSR, institutional environment – measured by cultural dimensions and legal system - corruption, human rights, and gender equality. The research was conducted on the Web of Science database. Our final sample consists of 210 scientific articles published in peer-reviewed journals classified as Q1 or Q2, between 2000 and 2022. The results show that CSR is conditioned by the institutional environment through both the legal system and cultural values. It is observed that the country's corruption level, as well as its propensity towards human rights and gender equality, influences the CSR practices adopted by companies in each of these pillars of social responsibility.

Keywords: CSR, ESG, Human Rights, Gender Equality, Corruption, Institutional context, culture, country law

1. Introduction

Over the past two decades, there has been a growing interest in environmental, social, and ethical issues. Governmental and non-governmental organizations have developed guidelines to address social concerns, climate change, and the interaction of businesses with their operating environment (Benabou and Tirole, 2010).

Companies have adopted certifications and are paying more attention to Corporate Social Responsibility (CSR), sustainability strategies, and the disclosure of environmental, social, and governance (ESG) information (Harjoto, Laksmana and Lee, 2015; Xie *et al.*, 2019; Alsayegh, Rahman and Hodayoun, 2020; Rossi and Harjoto, 2020). These guidelines aim to standardize CSR practices globally. However, differences exist in adoption, implementation, and disclosure (Fukukawa and Teramoto, 2009; Schwartz and Tilling, 2009; Barakat, López Pérez and Rodríguez Ariza, 2015; Ortas *et al.*, 2015).

The institutional environment influences how CSR is understood, interpreted, and accepted by individuals (De Geer, Borglund and Frostenson, 2009; Jamali, Sidani and El-Asmar, 2009; Kim and Choi, 2013). To understand the existing differences among companies, it is necessary to consider the role of national culture, the political and legal system (Matten and Moon, 2008; Amor-Esteban, Galindo-Villardón and García-Sánchez, 2019; El Khoury, Nasrallah and Alareeni, 2021; Yang *et al.*, 2021), as well as local social responsibility, which pressures corporate policies (Miska, Witt and Stahl, 2016). Companies operating in different countries adopt different CSR practices and policies due to institutional differences (Jamali, Sidani and El-Asmar, 2009). The institutional context is even more critical in developing/emerging countries where institutional structures are weak and poorly defined (Pan, Chen and Ning, 2018).

To promote sustainable development and reduce inequality among nations, the United Nations (UN) outlined 17 Sustainable Development Goals (SDGs) to be achieved by 2030. These goals are divided into four dimensions: social, environmental, economic, and institutional. Within the framework of SDGs, a set of projects have been developed for implementation in disadvantaged countries. Implementing SDG-related projects faces

significant challenges (Sinkovics, Sinkovics and Archie-Acheampong, 2021), which are more pronounced in countries with weak institutional structures. To implement this project it is necessary to have special consideration of social context and collaboration between companies and stakeholders, such as NGOs and government institutions (Dziubaniuk, Ivanova-Gongne and Berdysheva, 2022).

Countries with weak institutional structures tend to promote high levels of corruption and have low human development indices (Mombeuil and Diunugala, 2021).

(Sinkovics, Sinkovics and Archie-Acheampong, 2021) argue that companies play a crucial role in SDG implementation through CSR. CSR comprises a set of strategies aimed at promoting sustainable behaviors with societal impacts. Some SDG targets emphasize the importance of institutions and organizations in their implementation, as they intersect with CSR pillars. This work highlights SDG No. 5 - "Gender Equality," No. 8 - "Decent Work and Economic Growth," and No. 16 - "Peace, Justice, and Strong Institutions," which align intrinsically with CSR pillars and aim to ensure women's participation and equal opportunities in leadership positions and decision-making; eradicate forced labor and child labor; protect labor rights and safety; reduce corruption; and ensure equal rights (UN).

CSR issues are related to environmental sustainability, worker conditions and labor standards, human rights protection, business integrity, and combating corruption and bribery (Tan, 2009; Melissen *et al.*, 2018). Therefore, it is important to analyze the relationship between CSR and corruption country level, human rights, and gender equality.

The objective of this literature review is to analyze the relationship between CSR and the environment in which companies operate. We intent to analyse the relationship between CSR and the sociocultural environment in which companies operates. The aim is to understand how the institutional context, through cultural factors and legal system, corruption levels, and a country's development in terms of human rights and gender equality influence CSR.

To the best of our knowledge, this is the first study that analyzes not only the institutional context but also emphasizes the importance of three macro-normative factors that could influence CSR and integrate CSR pillars themselves. This study seeks to understand whether corruption levels, human development indices, and a country's propensity for gender equality influence the practices implemented by companies.

The study is structured as follows: Chapter 2 presents the methodology used for the literature review; Chapter 3 presents the bibliometric analysis to characterize the sample; Chapter 4 presents the results, and finally, Chapter 5 presents the discussion, conclusion, and potential future research.

2. Methodology

Systematic literature review (SLR) is a method of literature review that is rigorous and transparent, with its primary characteristic being that it can be replicated. This method allows for the collection, evaluation, integration, and presentation of results from various studies on a particular topic of interest (Tranfield, Denyer and Smart, 2003; Pati and Lorusso, 2018; Linnenluecke, Marrone and Singh, 2020; Xiao and Watson, 2020).

To conduct the present SLR, we followed (Tranfield, Denyer and Smart, 2003; Pati and Lorusso, 2018; Xiao and Watson, 2020) and the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) flowchart.

The research was conducted through the Thomson Reuter Web of Science (WoS) database (Widyawati, 2020; Shu *et al.*, 2021). WoS are used and referenced by several authors, e.g. Friede, Busch and Bassen, (2015), Zhao, Teng and Wu, (2018) Daugaard,(2020) and Shu et al., (2021b) . The quality of WoS database is documented in the literature (Yin and Quazi, 2018; Zhao, Teng and Wu, 2018). WoS covers large and comprehensive high-quality articles and journals in social sciences (Yin and Quazi, 2018; Zhao, Teng and Wu, 2018). Given the size of our sample, working with just one database facilitates the creation of bibliometric analysis using the VosViewer software and avoids large-scale duplication of articles.

We conducted our research to the period 2000-2022 because, the concept of CSR gained relevance in the 1990s. Over the past two decades, there has been a growing number of studies (Makri, Hitt and Lane, 2010; Shi and Veenstra, 2021).

The research was conducted in two phases. First, a preliminary study was conducted to identify the keywords and search terms. To cover the maximum number of possible studies we used the search terms related to CSR: "Corporate social responsibility," "CSR," "Environmental, Social, Governance," "ESG," "Sustainability," "Social responsiveness," and "Social performance." To provide a contextual analysis that explains differences in CSR practices between countries, concepts related to cultural, and

social values, legal systems, corruption, human rights, and gender equality were considered. The search terms used were: "institutional context," "national context," "religion," "culture," "cross-cultural," "legal origins," "legal system," "common law," "civil law," "corruption," "gender equality," and "human rights."

Second, we conducted four independent search, with one related to the topic of interest: institutional context – measured by cultural factors and legal system – human rights, corruption and gender equality.

The article research was conducted through a Boolean query in WoS using the operators "OR" and "AND." For example, in first search we considered “"Corporate social responsibility," OR "CSR," OR "Environmental, Social, Governance," OR "ESG," OR "Sustainability," OR "Social responsiveness," OR "Social performance." AND "Institutional context”. The keyword search was applied to Abstract, Title, and Keywords. The research was limited to the categories "Business," "Management, Economics," "Business Finance," "Social Sciences Interdisciplinary," "Ethics," "Cultural studies," "Law," "Social Issues," "Religion," and "Ethnic Studies". We considered that most relevant studies are published in these categories. As referred by Dan Daugaard, these categories included the most relevant journals.

Article selection followed a protocol developed according to the criteria defined by PRISMA. No software was used during this phase. The search yielded 2.948 articles. We excluded 255 duplicate articles. Only English-language scientific articles published in journals classified as Q1 or Q2 by the Journal Citation Reports (JCR) were considered valid for this study. We only considered articles published in Q1 or Q2 journals to ensure the quality of the articles. The search terms are very broad. As a consequence, the research returns a sample of high dimensions, therefore, it was decided to opt only for articles classified as Q1 and Q2. Otherwise, we would have a large sample size, which would make it difficult to interpret the results obtained.

Applying this exclusion criterion yielded 1.377 articles. We conducted a Keyword and Title analysis. The articles that did not contain any of the search terms were excluded. Subsequently, a Title and Abstract analysis was conducted, followed by a full article

analysis. After completing this process, we obtained 210 relevant articles. The process is described in the PRISMA flowchart, detailed in figure 1.

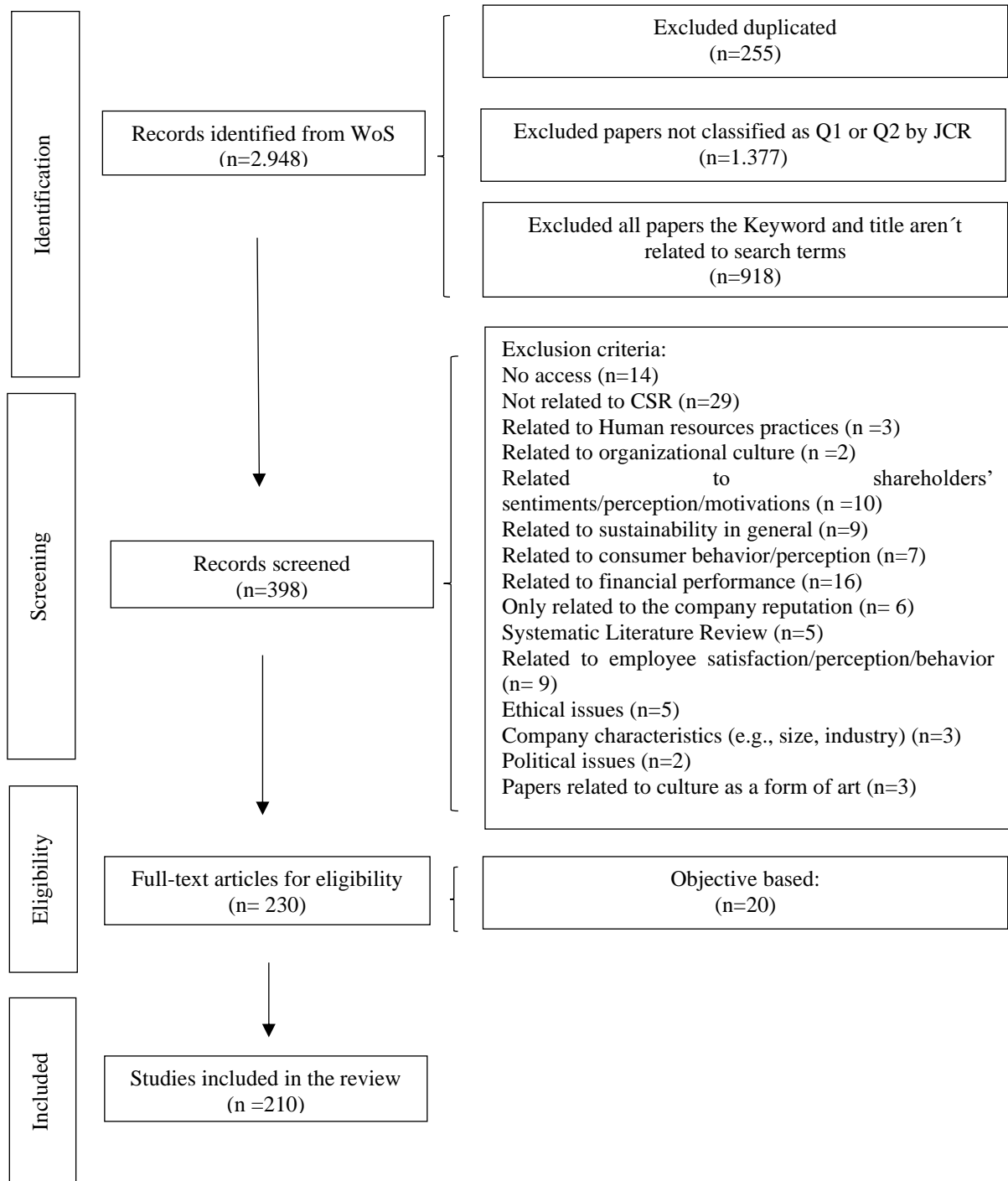


Figure 1:PRISMA flowchart

3. Bibliometric Analysis

The objective of the bibliometric analysis is to characterize our sample. Identify the publication year, main journals, leading authors by country, most cited studies, and the most relevant keywords. The bibliometric analysis was conducted using the Vosviewer software (Pereira *et al.*, 2019).

Figure 2 shows the number of publications by year between 2004-2022. The data suggest that research on the relationship between CSR and sociocultural factors has been gaining importance over the past two decades, with a peak in research occurring in the year 2009. Since 2011, there has been an annual increase in the number of studies, except for the year 2020. These data reinforce the choice of the temporal horizon for the SLR.

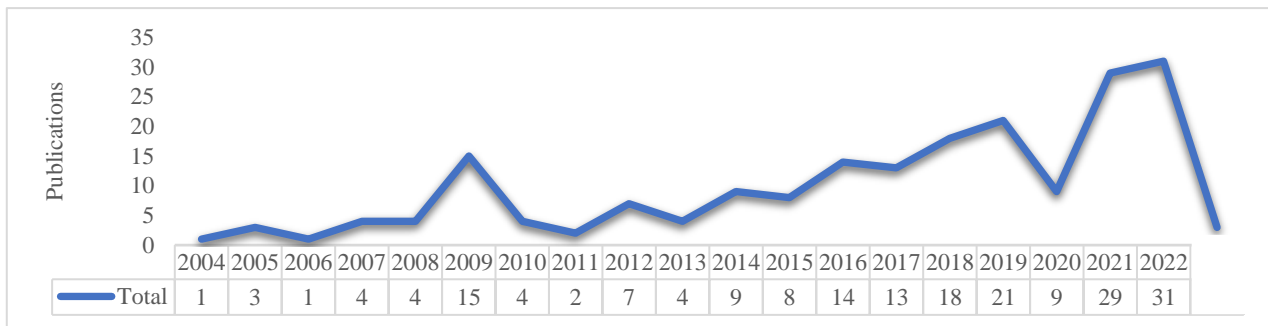


Figure 2: Number of publications by year

The 210 analyzed articles are published across 71 scientific journals. Table 1 summarizes the top 5 journals by the number of citations. It is noted that 49.5% of the analyzed studies were published in the Journal of Business Ethics (23%), Corporate Social Responsibility and Environmental Management (16%), and Social Responsibility Journal (8%).

| Rank | Journal | Total articles | Citations Number | % of publications |
|------|--|----------------|------------------|-------------------|
| 1 | Journal of Business Ethics | 49 | 4.525 | 23% |
| 2 | Corporate Social Responsibility and Environmental Management | 34 | 1.443 | 16% |
| 3 | Social Responsibility Journal | 16 | 194 | 8% |
| 4 | International Business Review | 8 | 494 | 4% |
| 5 | Business Strategy and the Environment | 7 | 218 | 3% |

Table 1: Top 5 journals by the number of citations

Figure 3 highlights the density of journals included in the study. The map identifies 4 clusters (red, green, blue, and yellow). Each cluster represents a set of journals that are related to each other through authors, indicated by the connecting lines on the map. The map shows that the largest number of analyzed studies are in Cluster 1 (red) and Cluster 2 (green). Cluster 1 underscores the significance of the Journal of Business Ethics. Similarly, the International Review of Financial Analysis stands out in cluster 2.

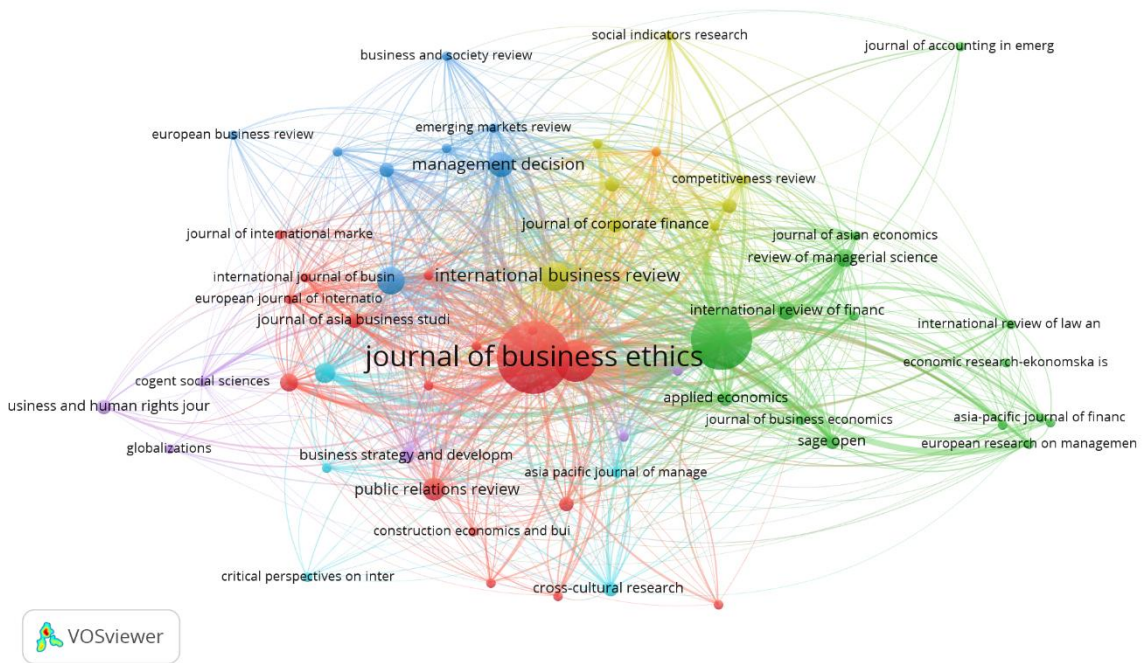


Figure 3: Normalized citations by journals

Regarding the geographical distribution, the sample includes authors from 55 different countries. Table 2 shows the 10 most contributive countries by the number of citations. United Kingdom is the countries with higher citations number, with a total of 34 articles. That represents 16 % of the analyzed studies. United States of America is the second most contributive country with a total of 1.914 citations and 41 articles. Spain and Australia are the third and fourth countries that most cited countries with 1.175 and 1.001 citations, respectively. However, Chian, Italy, France and Canada present a higher number of total articles.

| No. | Co-authorship by country | Total articles | Citations Number |
|-----|--------------------------|----------------|------------------|
| 1 | UK | 34 | 2.731 |
| 2 | USA | 41 | 1.914 |
| 3 | Spain | 28 | 1.175 |
| 4 | Australia | 12 | 1.001 |

| No. | Co-authorship by country | Total articles | Citations Number |
|-----|--------------------------|----------------|------------------|
| 5 | The Netherlands | 7 | 950 |
| 6 | China | 22 | 827 |
| 7 | Italy | 21 | 633 |
| 8 | Singapore | 3 | 619 |
| 9 | Canada | 14 | 562 |
| 10 | France | 17 | 423 |

Table 1: Top ten countries by the number of citations

Figure 4 shows that until 2016 the most contributive countries were USA, UK, Canada and Australia. Since 2018, European countries – Italy, France, Spain – and China are most contributive. More recently, the most contributive countries are Vietnam, Pakistan, Turkey and Haiti.

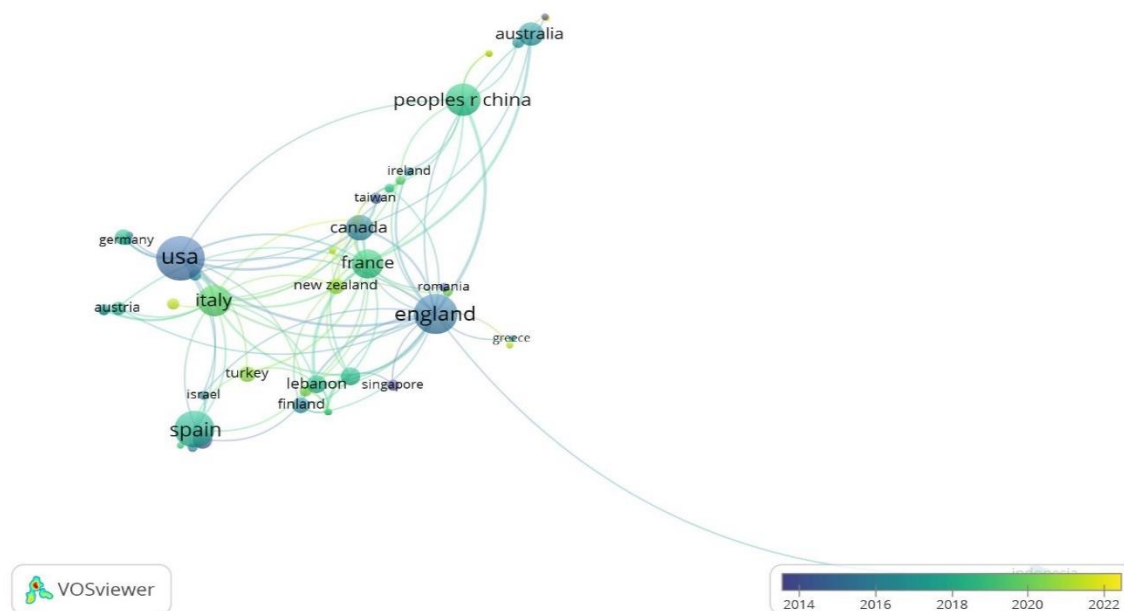


Figure 4: Co-authorship by country per year

Table 3 illustrates the 10 most cited articles along with their respective authors. This table allows for comparing the publication date of the article with the number of citations and assessing the relevance of the study. The article most cited of our sample is “Managers values as drivers of Corporate Social Responsibility” by Hemingway and Maclangan, published in Journal of Business Ethics, with 796 citations. The second article most cited is Khan, Muttakin and Siddiqui study, called Corporate Governance

and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy published also in Journal of Business Ethics with 600 citations. However, the second most cited article are published in 2013 while the first most cited study was published in 2004. We can conclude that the second most cited article could be most relevant in the literature.

| Authors | Article title | Journal of publication | Year of publication | Citations Number |
|--|---|--|----------------------------|-------------------------|
| Hemingway, CA. and Maclagan, PW. | Managers' values as drivers of corporate social responsibility | Journal of Business Ethics | 2004 | 796 |
| Khan, A.; Muttakin, MB. and Siddiqui, J. | Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from an Emerging Economy | Journal of Business Ethics | 2013 | 600 |
| Liang, H. and Renneboog, L. | On the Foundations of Corporate Social Responsibility | Journal of Finance | 2017 | 366 |
| Lozano, R. | A Holistic Perspective on Corporate Sustainability Drivers | Corporate Social Responsibility and Environmental Management | 2015 | 350 |
| Dobers, P. and Halme, M. | Corporate Social Responsibility and Developing Countries | Corporate Social Responsibility and Environmental Management | 2009 | 234 |
| Lau, CM.; Lu, Y. and Liang, Q. | Corporate Social Responsibility in China: A Corporate Governance Approach | Journal of Business Ethics | 2016 | 230 |
| Brammer, S.; Williams, G. and Zinkin, J. | Religion and attitudes to corporate social responsibility in a large cross-country sample | Journal of Business Ethics | 2007 | 197 |
| Golob, U. and Bartlett, JL. | Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia | Public Relations Review | 2007 | 191 |

| | | | | |
|--|---|--|------|-----|
| Du, XQ.; Jian, W.; Zeng, Q. and Du, YJ. | Corporate Environmental Responsibility in Polluting Industries: Does Religion Matter? | Journal of Business Ethics | 2014 | 180 |
| Martinez-Ferrero, J. and Garcia-Sanchez, IM. | Coercive, normative, and mimetic isomorphism as determinants of the voluntary assurance of sustainability reports | International Business Review | 2017 | 171 |
| Baldini, M.; Dal Maso, L.; Liberatore, G.; Mazzi, F. and Terzani, S. | Role of Country- and Firm-Level Determinants in Environmental, Social, and Governance Disclosure | Journal of Business Ethics | 2018 | 171 |
| Fernandez-Feijoo, B.; Romero, S. and Ruiz-Blanco, S. | Women on Boards: Do They Affect Sustainability Reporting? | Corporate Social Responsibility and Environmental Management | 2014 | 171 |

Table 2: Top 10 articles by citation number

In Figure 5, the information regarding the keywords of the considered articles is presented. The map displays the keywords by temporal relevance. It is observed that up until the period of 2015-2016 the most relevant keywords were “social responsibility”, “developing countries” and “institutional theory”. Between 2016-2018, there was an evolution in research. CSR became linked to broader research areas, including “corruption”, “human rights”, “culture”, and “corporate governance”. Since 2019 there has been a trend towards associating CSR with other keywords such as “sustainable development”, “corporate social performance”, “board diversity” and “national culture”. The most relevant keyword is CSR, which is connected to the other keywords as represented by the lines on the map.

The timeline reveals the increasing interest in corporate social performance, sustainable development, and issues related to gender equality, human rights, and governance. These data illustrate the evolution of CSR-related research and consolidate the relevance of our investigation.

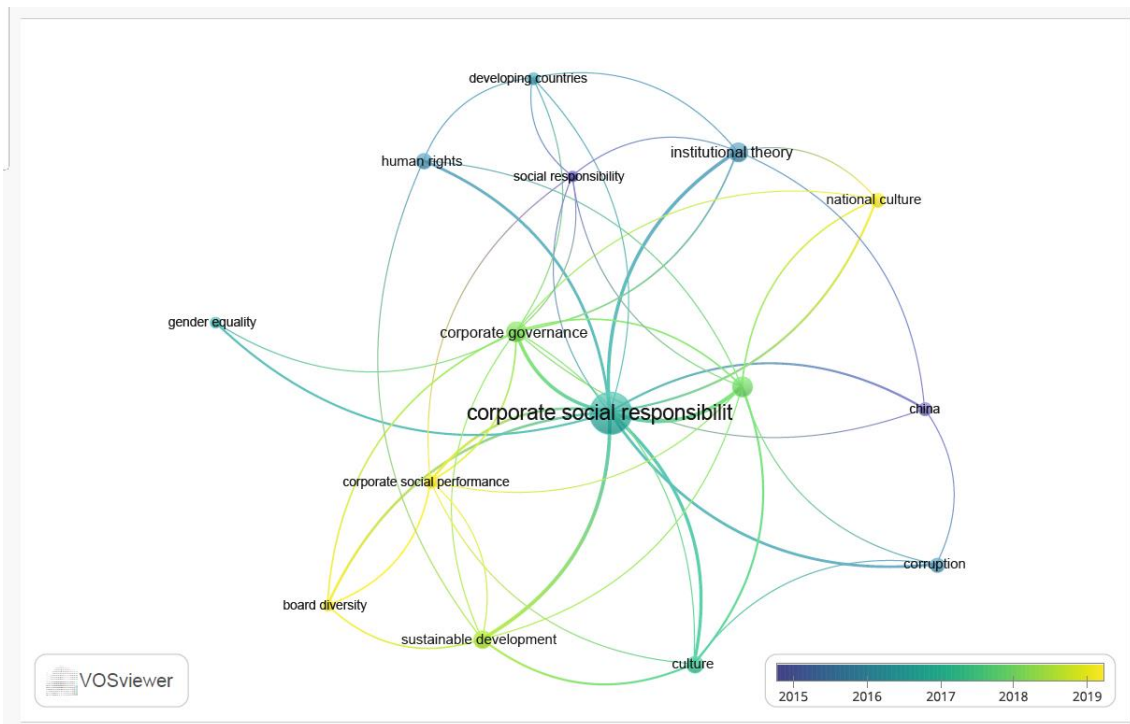


Figure 5: Keywords relevance per year

4. Results

In this chapter we will present the results obtained. The results are divided into the four research topics: institutional context, human rights, gender equality and corruption. This division was made according to the topics covered by each article. This is not an analysis by clusters, but an analysis by themes as consequence of the adopted methodology.

4.1 Institutional context

The perception, interpretation, and acceptance of CSR are significantly different between countries (De Geer, Borglund and Frostenson, 2009; Jamali, Sidani and El-Asmar, 2009; Kim and Choi, 2013; Wei, Egri and Lin, 2014; Bassam, 2017; Melissen *et al.*, 2018; Rim and Dong, 2018; Hanic and Smolo, 2023). The concept of CSR itself is differently accepted by economic agents and society in general (Sison, 2009; Hanic and Smolo, 2023).

CSR practices exhibit significant differences depending on the country in which company operates (Gallego-Alvarez, 2008; Sotorrío and Sánchez, 2008) due to institutional context, national culture (Arthaud-Day, 2005; Blasco and Zølner, 2010; Kim *et al.*, 2013; Pastrana and Sriramesh, 2014), economic development, political and legal

systems (Campbell, 2007; Robertson, 2009; Ioannou and Serafeim, 2012; Barakat, López Pérez and Rodríguez Ariza, 2015; Baldini *et al.*, 2018; Adeleye *et al.*, 2020; El Khoury, Nasrallah and Alareeni, 2021). As a result, individuals have different perceptions (Kim and Choi, 2013) intentions (Purdy, Alexander and Neill, 2010), and motivations (Lozano, 2015).

Literature reflects that companies operating in similar contexts tend to adopt similar behaviors (Caprar and Neville, 2012; Garcia-Sanchez, Cuadrado-Ballesteros and Frias-Aceituno, 2016; Horak, Arya and Ismail, 2018; Uyar, Kilic and Kuzey, 2022). This phenomenon is referred as isomorphism (DiMaggio and Powell, 1983; Horak, Arya and Ismail, 2018; Uyar, Kilic and Kuzey, 2022). Cultural factors and legal system act as normative and coercive isomorphism, respectively (Matten and Moon, 2008; Martínez-Ferrero and García-Sánchez, 2017; Cubilla-Montilla *et al.*, 2019). Cultural factors and legal system influence both the disclosure and implementation of practices related to CSR.

The institutional framework is crucial because even in culturally similar countries, there are differences in how companies approach CSR issues (Blasco and Zølner, 2010). The legal system (Barakat, López Pérez and Rodríguez Ariza, 2015), lack of norms (Garcia and Orsato, 2020) , and political issues (Ip, 2008; Kikwiye, 2019) change CSR nature.

Over the years, a set of guidelines (e.g., GRI, UNGC) has been developed and adopted by companies, aiming to standardize practices and disclosure of CSR-related information. (Robertson, 2009) argues that differences between countries hinder the implementation of these standards. Standardization is not a sufficient condition for countries to adopt a set of moral values and adopt ethical and responsible conduct. Each company will implement these guidelines differently (Bird and Smucker, 2007; Idemudia and Kwakyewah, 2018) due to local institutional pressures (Ferri, 2017).

The institutional and social environment creates different obstacles and opportunities (Bird and Smucker, 2007; Idemudia and Kwakyewah, 2018; Amor-Esteban, Galindo-Villardón and García-Sánchez, 2019). These differences are more pronounced in emerging and/or developing countries (Dobers and Halme, 2009; Schwartz and Tilling, 2009; Barakat, López Pérez and Rodríguez Ariza, 2015; Ilhan-Nas, Koparan and Okan, 2015; Melissen *et al.*, 2018; Elhajjar and Ouaida, 2020). In this context, companies tend to ignore the practices outlined in the guidelines (Naeem and Welford, 2009). Standards do not diffuse in the same way in emerging countries (Podrecca, Sartor and Nassimbeni,

2022) and are more challenging to implement (Garcia and Orsato, 2020). CSR is used as a way to mask irresponsible behaviors (Mombeuil and Zhang, 2021) and to attribute legitimacy instead of applying responsible practices (Schwartz and Tilling, 2009; Parsa *et al.*, 2018). Institutional infrastructures are weak and poorly defined (Pan, Chen and Ning, 2018). CSR practices are influenced by normative pressure and religion (Khan, Lockhart and Bathurst, 2021). Organizations and their managers themselves struggle to understand and address these issues (Dobers and Halme, 2009).

(Young and Thyl, 2014) argue that CSR is part of Corporate Governance (CG), and this relationship is conditioned by institutional factors (Young and Thyl, 2014; Ortiz-de-Mandojana, Aguilera-Caracuel and Morales-Raya, 2016; Thanetsunthorn and Wuthisatian, 2016; Doni, Corvino and Martini, 2022). The reviewed studies primarily examine the relationship between CSR and board characteristics. For example, (Ortiz-de-Mandojana, Aguilera-Caracuel and Morales-Raya, 2016; Cui *et al.*, 2020) studied the impact of the presence of independent managers and CEO compensation on CSR. (Mahoney and Thorn, 2006; Francoeur *et al.*, 2017; Joubert, 2019) examined the impact of family presence on the board of directors. (Khan, Muttakin and Siddiqui, 2013) studies considered the separation of the CEO and chairman of the board. (Lau, Lu and Liang, 2016) analyzed the impact of managers with foreign experience on CSR. Overall, the results show a positive relationship between the quality of corporate governance and social performance (Lau, Lu and Liang, 2016; Thanetsunthorn and Wuthisatian, 2016; Francoeur *et al.*, 2017; Doni, Corvino and Martini, 2022).

CSR depends on the values and beliefs of managers (Hemingway and Maclagan, 2004; Witt and Redding, 2012; Khan, Muttakin and Siddiqui, 2013; Dodd, Frijns and Garel, 2022). The context influences managers' behavior about how companies contribute to society (Witt and Redding, 2012). In weaker institutional contexts, there is strong resistance to understanding the benefits associated with CSR (Elhajjar and Ouaida, 2020).

Some studies emphasize the role of multinational corporations (MNCs) in emerging countries. For example, (Reimann *et al.*, 2012) found that CSR initiatives by MNCs operating in emerging countries influence social performance and employee performance. (Karam and Jamali, 2017) argue that MNCs play an important role in implementing CSR practices in these countries because they have a high level of influence and have greater power to pressure governments.

MNCs operate under diverse laws and contexts (Wettstein *et al.*, 2019). The literature shows that regarding CSR, companies tend to retain guidelines from their home country

to satisfy the stakeholders (Purdy, Alexander and Neill, 2010; Famiola and Adiwoso, 2016). However, these companies try to balance their guidelines with the interests of the host country (Amaeshi and Amao, 2009; Famiola and Adiwoso, 2016; Miska, Witt and Stahl, 2016) because CSR is essential for ensuring the company's legitimacy in that country (Famiola and Adiwoso, 2016).

Contrary, (Soltani *et al.*, 2015) study reveals that MNCs tend to take advantage of weak CSR policies in emerging markets. Due to the weak institutional context characteristic of emerging markets, implementing CSR practices in these countries brings additional challenges (Famiola and Adiwoso, 2016) and requires sensitivity (Bird and Smucker, 2007).

Some authors argue that it is necessary to consider local culture (Licht, 2001; Egels-Zandén and Kallifatides, 2009; Thanetsunthorn and Wuthisatian, 2018) and the country ethics (Waheed and Zhang, 2022), recognize social needs and who benefits from CSR practices (Mitra, 2012; Melissen *et al.*, 2018). It is necessary to align strategies with the environment in which companies operate (Halkos and Skouloudis, 2017; Melissen *et al.*, 2018; Thanetsunthorn and Wuthisatian, 2018).

4.1.1 Legal System

The literature shows that CSR is conditioned by its voluntary or mandatory nature (Mazboudi, Sidani and Al Ariss, 2020; Rambaree, 2020). There is a relationship between the institutional environment and the legal origin. Similares countries adopt similar standards (Garcia-Sanchez, Cuadrado-Ballesteros and Frias-Aceituno, 2016; Amor-Esteban, García-Sánchez and Galindo-Villardón, 2018; Goergen *et al.*, 2019).

In common law countries (Anglo-American) predominates strong investor protection (Amor-Esteban, García-Sánchez and Galindo-Villardón, 2018; Miniaoui, Chibani and Hussainey, 2019; Castillo-Merino and Rodríguez-Pérez, 2021). CSR is voluntary and companies have an explicit approach (Matten and Moon, 2008; Purdy, Alexander and Neill, 2010; Tang, Gallagher and Bie, 2015; Abdelzaher, Fernandez and Schneper, 2019; Kumar *et al.*, 2019) characteristic of liberal market economies (LME) (Purdy, Alexander and Neill, 2010; van den Heuvel Den, Soeters and Gossling, 2014; Kumar *et al.*, 2019, 2021; Mazboudi, Sidani and Al Ariss, 2020). Organizations operating in LME are shareholder-oriented (Hartman, Rubin and Dhanda, 2007; Amaeshi and Amao, 2009; Purdy, Alexander and Neill, 2010; Gallego-Álvarez and Quina-Custodio, 2017; Kumar *et al.*, 2019, 2021; Ben-Amar *et al.*, 2021).

The results of the analyzed studies reflect that companies operating in common law countries with high investor protection attribute less importance (Demirbag *et al.*, 2017; Sethi, Martell and Demir, 2017; Amor-Esteban, García-Sánchez and Galindo-Villardón, 2018) and invest less in CSR (Demirbag *et al.*, 2017; Liang and Renneboog, 2017; Amor-Esteban, García-Sánchez and Galindo-Villardón, 2018; Daszyńska-Żygadło, Słowski and Dziadkowiec, 2021).

Information disclosure is directed towards stakeholders. CSR-related information is a differentiating element among companies (Miniaoui, Chibani and Hussainey, 2019).

In this context, CSR provides legitimacy, quality, and reliability to the company (Purdy, Alexander and Neill, 2010; Mazboudi, Sidani and Al Ariss, 2020). Companies show interest in legitimacy and approval from local stakeholders (Boesso, Fryzel and Ghitti, 2023). Typically, these companies are profit-oriented (Mazboudi, Sidani and Al Ariss, 2020; Boesso, Fryzel and Ghitti, 2023) and CSR initiatives contribute to enhancing their financial performance (Sandhu, Orlitzky and Louche, 2019; Mazboudi, Sidani and Al Ariss, 2020; Ben-Amar *et al.*, 2021; Kumar *et al.*, 2021). Companies tend to associate their activities with CSR initiatives through specific opportunities that allow them to act responsibly and contribute to society (Golob and Bartlett, 2007; Hartman, Rubin and Dhanda, 2007; Tang, Gallagher and Bie, 2015; Kumar *et al.*, 2019; Ben-Amar *et al.*, 2021). (Becchetti, Ciciretti and Conzo, 2020) argue that companies operating in LMEs show greater concern for governance issues and community involvement.

In civil law countries (Continental Europe) shareholder protection is lower. Companies adopt an implicit approach, characteristic of coordinated market economies (CME). CSR results from regulated policies and practices (Sethi, Martell and Demir, 2017). Organizations operating in CME emphasize stakeholders (Hartman, Rubin and Dhanda, 2007; Amaeshi and Amao, 2009; Purdy, Alexander and Neill, 2010; Gallego-Álvarez and Quina-Custodio, 2017; Amor-Esteban, García-Sánchez and Galindo-Villardón, 2018; Kumar *et al.*, 2019, 2021; Miniaoui, Chibani and Hussainey, 2019; Ben-Amar *et al.*, 2021; Castillo-Merino and Rodríguez-Pérez, 2021).

In this context, CSR represents the assertion of social values reflected in regulations and norms. CSR practices are not necessarily a company choice (Golob and Bartlett, 2007; Sethi, Martell and Demir, 2017; Kumar *et al.*, 2019, 2021). Unlike in LMEs, CSR activities do not allow companies to distinguish themselves from their peers (Purdy, Alexander and Neill, 2010; Kumar *et al.*, 2019). Due to the mandatory nature, companies operating in civil law countries invest more in CSR (Liang and Renneboog, 2017),

achieve higher ESG scores (Liang and Renneboog, 2017; Villalba-Ríos, Barroso-Castro and Vecino-Gravel, 2022), disclose more CSR-related information (Garcia-Sanchez, Cuadrado-Ballesteros, and Frias-Aceituno, 2016; Amor-Esteban, García-Sánchez, and Galindo-Villardón, 2018), and produce higher-quality reports (Sethi, Martell and Demir, 2017). Generally, companies demonstrate positive social performance (Lee, 2022). Disclosure places more emphasis on issues related to human resources and workers' rights (Becchetti, Ciciretti and Conzo, 2020).

4.1.2 Cultural Values

Culture is an informal institutional condition (Halkos and Skouloudis, 2017) that has a normalization and conformity effect (Caprar and Neville, 2012).

CSR is understood differently and conditioned by cultural values (Fukukawa and Teramoto, 2009; Ho, Wang and Vitell, 2012; White and Alkandari, 2019; Chatterjee *et al.*, 2021; Hunjra *et al.*, 2021; Oktay, Bozkurt and Yazıcı, 2021).

The analyzed studies demonstrate that CSR is influenced by cultural values (Caprar and Neville, 2012; Coulmont, Lambert and Berthelot, 2018; Lahuerta-Otero and González-Bravo, 2018). Cultural values have an impact on disclosure (Garcia-Sanchez, Cuadrado-Ballesteros and Frias-Aceituno, 2016; Vollero *et al.*, 2020) and credibility and transparency of related information (Garcia-Sanchez, Cuadrado-Ballesteros and Frias-Aceituno, 2016; Steindl, 2021).

Cultural values have impact on the social performance of organizations (Shi and Veenstra, 2021) and consequently, the financial performance associated with CSR activities (Daszyńska-Żygadło, Słowski and Dziadkowiec, 2021). An organization's engagement in CSR depends on the country of origin and/or the country in which the organization operates (Gallego-Álvarez and Ortas, 2017). Culture plays an important role in CSR strategy as cultural values and beliefs condition decision-making by both managers and stakeholders (Song and Kang, 2019). The analyzed studies reflect culture through two variables: cultural dimensions and religion.

In 78% of the analyzed studies, authors utilized cultural dimensions developed by (Hofstede, 1983, 2002, 2011; Hofstede and Minkov, 2010). (Hofstede, 1983, 2002, 2011; Hofstede and Minkov, 2010) characterize national culture through six bipolar dimensions: Individualism - Collectivism, Power Distance, Uncertainty Avoidance, Masculinity - Femininity, Long-Term Orientation – Short-Term Orientation, Indulgence – Restraint (Hofstede, 2002);(Hofstede and Minkov, 2010).

Regarding companies' commitment to adopting international guidelines, the results of the analyzed studies diverge. On one hand, the study by (Sannino *et al.*, 2020) found that companies' commitment to the Global Reporting Initiative (GRI) is conditioned by four of these six cultural dimensions. Companies located in societies with high masculinity, high uncertainty avoidance, long-term orientation, and high indulgence show greater commitment to GRI initiatives. The sample consisted of companies in the banking sector headquartered in OECD countries. On the other hand, a study by (Coulmont, Lambert and Berthelot, 2018) concluded that companies located in individualistic societies and societies characterized by high masculinity are more likely to adopt United Nations Global Compact (UNGC) guidelines. Companies located in societies with low uncertainty avoidance, short-term orientation, and high restraint tend to have a greater propensity to adopt UNGC. The authors obtained these results based on a sample of 282 companies distributed across 30 different countries.

Some authors have studied the relationship between cultural dimensions and companies' propensity for CSR-related activities. The findings also diverge. Generally, it has been observed that companies located in countries characterized as collectivist (Ho, Wang and Vitell, 2012; Gallego-Álvarez and Ortas, 2017; Horak, Arya and Ismail, 2018; Lu and Wang, 2021; Nikolakis, Olaru and Kallmuenzer, 2022; Uyar, Kilic and Kuzey, 2022), with high power distance (Ho, Wang and Vitell, 2012; Gallego-Álvarez and Ortas, 2017; Oktay, Bozkurt and Yazıcı, 2021; Le, Lu and Kweh, 2022; Uyar, Kilic and Kuzey, 2022), high uncertainty avoidance (Ho, Wang and Vitell, 2012; Ioannou and Serafeim, 2012; Lu and Wang, 2021; Oktay, Bozkurt and Yazıcı, 2021; Nikolakis, Olaru and Kallmuenzer, 2022; Uyar, Kilic and Kuzey, 2022), high masculinity (Ho, Wang and Vitell, 2012; Horak, Arya and Ismail, 2018; Lu and Wang, 2021), and long-term orientation (Horak, Arya and Ismail, 2018; Miska, Szócs and Schiffinger, 2018; Kucharska and Kowalczyk, 2019; Lu and Wang, 2021; Oktay, Bozkurt and Yazıcı, 2021) tend to promote CSR general. Consequently, countries with low uncertainty avoidance, high femininity, and short-term orientation, are less concerned about CSR (Thanetsunthorn and Wuthisatian, 2018; Kucharska and Kowalczyk, 2019).

(Horak, Arya and Ismail, 2018) found that companies located in societies with high levels of individualism, low uncertainty avoidance, short-term orientation, and high femininity tend to promote more sustainability initiatives. Companies located in countries with high levels of indulgence promote more CSR-related initiatives (Horak, Arya and Ismail, 2018; Kucharska and Kowalczyk, 2019; Lu and Wang, 2021) and sustainability in

general. In these societies, there is a greater propensity to promote practices related to environmental issues (Graafland and Noorderhaven, 2018; Thanetsunthorn and Wuthisatian, 2018; Sandhu, Orlitzky and Louche, 2019; Oktay, Bozkurt and Yazıcı, 2021; Nikolakis, Olaru and Kallmuenzer, 2022).

Contrary to previous findings, the study by (Pucheta-Martínez and Gallego-Álvarez, 2020) presented results showing a negative relationship between the disclosure of environmental information and the individualism-collectivism, masculinity-femininity, and indulgence-restraint variables. The authors found that companies operating in societies with high levels of individualism, uncertainty avoidance, and femininity disclose less information related to environmental issues.

(Parboteeah, Addae and Cullen, 2012) used GLOBE cultural variables and found that sustainability initiatives have a positive relationship with collectivism, future orientation, and humane orientation. Cultures oriented toward harmony and autonomy are favorable to CSR ((Cai, Pan and Statman, 2016). Cultures oriented toward performance and social support promote more sustainability initiatives (Roy and Goll, 2014).

(Vollero *et al.*, 2020) studied the impact of cultural dimensions on the disclosure of CSR practices on company websites and found that cultural values are weakly reflected in the information published through this channel.

(Gallén and Peraita, 2018) argue that cultural factors seem to have a greater impact in low-economic development countries.

Cultural variables have a moderating effect on the relationship between CG and CSR. The dimensions of individualism-collectivism, power distance, masculinity-femininity, and uncertainty avoidance influence CG mechanisms and CG-CSR relationships (Thanetsunthorn and Wuthisatian, 2016; Cui *et al.*, 2020).

Societies characterized by high levels of individualism have better CG practices. Meanwhile, companies located in countries with high power distance, uncertainty avoidance, and masculinity tend to have lower CG performance and consequently lower social performance (Thanetsunthorn and Wuthisatian, 2016).

Some authors use religion as a proxy for cultural values. Religion represents the norms, values, and beliefs of society (Terzani and Turzo, 2021). Overall, studies suggest a positive relationship between religion and CSR (Brammer, Williams and Zinkin, 2007; Du *et al.*, 2014; Zaman, Roudaki and Nadeem, 2018; Su, 2019; Koleva, 2021).

The results confirm that religion influences the perception of CSR (Brammer, Williams and Zinkin, 2007), and the adoption of CSR practices (Brammer, Williams and Zinkin,

2007; Du *et al.*, 2014; Zaman, Roudaki and Nadeem, 2018; Su, 2019; Koleva, 2021). Religion impact the disclosure of related information (Coppa and Sriramesh, 2013; Du *et al.*, 2016; Wu, Lin and Liu, 2016; Amran *et al.*, 2017; Hunjra *et al.*, 2021; Rodríguez-Domínguez and Gallego-Alvarez, 2021; Terzani and Turzo, 2021).

4.2 Human Rights

International CSR standards have led to increased attention to human rights issues by companies (Muchlinski, 2021). Some studies argue that human rights issues should be an integral part of CSR (Wettstein, 2012; Obara and Peattie, 2018).

The results of the analyzed studies reflect the positive impact of CSR on individual perception of human rights (Puncheva-Michelotti, Michelotti and Gahan, 2010; Obara and Peattie, 2018). CSR contributes to legitimizing human rights issues and supports related initiatives (Giuliani, 2016; Obara and Peattie, 2018)(Giuliani, 2016; Obara and Peatti, 2018).

As we have observed, CSR practices are conditioned by the context in which companies operate (Puncheva-Michelotti, Michelotti and Gahan, 2010; Giuliani, 2016; Baldini *et al.*, 2018; Obara and Peattie, 2018; Cahaya and Hervina, 2019; Mazboudi, Sidani and Al Ariss, 2020; Demir, Min and Coppola, 2022). CSR is influenced by individuals' perceptions and acceptance of certain behaviors (Puncheva-Michelotti, Michelotti and Gahan, 2010). (Giuliani, 2016) argues that the rule of law, social values, and NGOs can strongly influence CSR practices related to human rights.

In contexts characterized by weaker social structures, companies tend not to show concern or implement CSR practices related to these issues. In emerging countries, many human rights and labor-related policies and norms are ignored ((Naeem and Welford, 2009; Garcia and Orsato, 2020) and are not mentioned in CSR reports (Kirat, 2015). In these countries, companies tend to take advantage of weak CSR policies (Soltani *et al.*, 2015). CSR has symbolic representation and is used to gain legitimacy in the market (Giuliani, 2016; Mazboudi, Sidani and Al Ariss, 2020).

Countries with low recognition of human rights tend to adopt fewer related practices (Puncheva-Michelotti, Michelotti and Gahan, 2010) while a greater social propensity for human rights reflects a greater consideration for CSR practices by individuals (Puncheva-Michelotti, Michelotti and Gahan, 2010).

Nevertheless, it is observed that companies oriented towards human rights tend to adopt more explicit CSR practices related to the local community and workplace (Giuliani, 2016).

(Wettstein, 2012) raises an additional question. The author argues that the voluntary nature of CSR reflects the lack of attention given to human rights since in most countries human rights issues are addressed in the public domain. Similarly, some authors argue that adopting international CSR directives and disclosing related information are not sufficient conditions to improve human rights practices (Mayer, 2009; Wettstein *et al.*, 2019; Wettstein, 2021; Demir, Min and Coppola, 2022). According to (Wettstein *et al.*, 2019), companies' obligation regarding human rights does not end with CSR.

Taking a more positive approach, (Buhmann, 2016) argues that efforts have been made to push human rights issues further in CSR and to engage public law. Directives are a consequence of this effort.

The results of some studies show that the internationalization process of multinational companies (MNCs) has been particularly important for the development of CSR regarding human rights. (Obara and Peattie, 2018) argue that MNCs tend to adopt better CSR practices in countries with lower human development.

4.3 Gender Equality

The growing interest in gender equality issues has pressured companies to enhance their CSR initiatives and disclose the practices related (García-Sánchez, Minutiello and Tettamanzi, 2021). According to (Grosser, 2016), CSR programs have fewer measures related to gender equality compared to environmental issues. (Torres, Jain and Leka, 2019) argue that organizations ought to promote a social context where both women and men have equal access to opportunities.

CSR plays a crucial role in integrating gender equality as it can promote and complement legal regulations (Grosser and Moon, 2005) and improve the representation of women, particularly in leadership positions (Cho *et al.*, 2021).

However, some authors argue that companies advocating for gender equality may be merely seeking to associate their brand with the cause and legitimize their operations (Calkin, 2016a), and few companies are genuinely interested in these issues (Vormedal and Ruud, 2009).

The studies we have analyzed can be divided into two lines of research. On one hand, the literature presents a set of research aiming to analyze the reciprocal impact of

CSR and gender equality (Grosser and Moon, 2005; Torres, Jain and Leka, 2019; García-Sánchez, Minutiello and Tettamanzi, 2021). The study by (Grosser and Moon, 2005) provides an overview of this relationship. The authors argue that CSR can be an important element in promoting gender equality through a range of governmental, corporate, and social measures. (Torres, Jain and Leka, 2019) argue that gender diversity strategies depend on the company's approach to CSR. According to the authors, companies can have a proactive or legal compliance approach and exhibit greater or lesser commitment to gender equality. Companies with a proactive CSR approach provide initiatives and a workplace environment that contributes to gender equality within the organization. Companies with strong gender performance tend to disclose more information about gender. Gender performance enhances the decision to communicate related information (García-Sánchez, Minutiello and Tettamanzi, 2021). Companies that act in legal compliance merely adhere to the rules.

On the other hand, other authors have explored the relationship between women's presence on the board of directors and companies' social performance (Martínez, Martín-Cervantes and Miralles-Quirós, 2022; Molinero-Díez *et al.*, 2022; Yadav and Prashar, 2022). The results show that the presence of women on the board of directors promotes CSR practices (Beji *et al.*, 2021; Martínez, Martín-Cervantes and Miralles-Quirós, 2022; Molinero-Díez *et al.*, 2022; Peng, Qi and Wang, 2022) social commitment (Arayakarnkul, Chatjuthamard and Treepongkaruna, 2022), and environmental responsibility (Gangi *et al.*, 2022). Gender diversity enhances organizations' social performance (Martínez, María del Carmen Valls Cervantes and Rambaud, 2020; Martínez, Martín-Cervantes and Miralles-Quirós, 2022; Monteiro, García-Sánchez and Aibar-Guzmán, 2022; Ullah *et al.*, 2022; Foster, Manikas and Kroes, 2023) and stakeholder orientation (García-Sánchez, Suárez-Fernández and Martínez-Ferrero, 2019; Islam, French and Ali, 2022; Monteiro, García-Sánchez and Aibar-Guzmán, 2022).

Gender diversity contributes to the reliability of information in sustainability reports, especially in countries focused on stakeholders (García-Sánchez, Suárez-Fernández and Martínez-Ferrero, 2019; Monteiro, García-Sánchez and Aibar-Guzmán, 2022; Peng, Qi and Wang, 2022) It also increases the likelihood of voluntary disclosure related to environmental (Shoham *et al.*, 2017) and social concerns (Martínez, Rambaud and Oller, 2019).

Only the studies by (Colakoglu, Eryilmaz and Martínez-Ferrero, 2021) and (Husted and Sousa-Filho, 2019) do not confirm the positive effect of women's presence on companies'

social performance. However, several studies argue that according to the critical mass theory, there need to be at least 3 women on the board of directors to observe a positive impact on CSR (Fernandez-Feijoo, Romero and Ruiz-Blanco, 2014; Husted and Sousa-Filho, 2019; Arayakarnkul, Chatjuthamard and Treepongkaruna, 2022; Islam, French and Ali, 2022; Yadav and Prashar, 2022). (Husted and Sousa-Filho, 2019) precisely point out this limitation in their study. Critical mass is only verified in 2 of the 176 companies considered in the (Husted and Sousa-Filho, 2019) study.

Some authors, such as (Martínez, Rambaud and Oller, 2019; Martínez, Martín-Cervantes and Miralles-Quirós, 2022) argue that the relationship between CSR and gender diversity is not linear but an inverted U-shaped relationship. This means that beyond a certain point, the presence of another woman no longer has a positive impact. A residual representation of women on the board of directors has no impact on CSR, as well as when the percentage of men is residual (Martínez, María del Carmen Valls Cervantes and Rambaud, 2020; Martínez, Martín-Cervantes and Miralles-Quirós, 2022). A balanced composition of the board of directors is beneficial for the company.

Literature shows that the impact of CSR on gender inequality depends on the context in which the company operates and the degree of gender disparity in the country (Gangi *et al.*, 2022; Qiu *et al.*, 2022).

Cultural values, social norms (Fernandez-Feijoo, Romero and Ruiz-Blanco, 2014; Ding *et al.*, 2022; Peng, Qi and Wang, 2022; Qiu *et al.*, 2022), legal systems (Ullah *et al.*, 2022), and the existence of laws and regulations related to CSR (Fernandez-Feijoo, Romero and Ruiz-Blanco, 2014) influence this relationship. (Fernandez-Feijoo, Romero and Ruiz-Blanco, 2014) and (Ding *et al.*, 2022) argue that countries with stronger social norms exhibit greater aspirations for gender equality, higher female representation on boards of directors, and higher ESG ratings. Culturally rights-oriented societies promote gender equality (Roy and Goll, 2014).

Thus, the literature reflects that female representation is higher in common law countries (Pucheta-Martínez, Gallego-Álvarez and Bel-Oms, 2020; Ding *et al.*, 2022) and in developed countries (Martínez, Martín-Cervantes and Miralles-Quirós, 2022). Conversely, weaker contexts exhibit cultures less oriented toward gender equality and consequently weaken the relationship between gender inequality and CSR (Gangi *et al.*, 2022). In these contexts, women face more limitations in education, workforce participation, and employment opportunities (Gangi *et al.*, 2022).

Regarding cultural factors, (Fernandez-Feijoo, Romero and Ruiz-Blanco, 2014) found that all of Hofstede's cultural dimensions affect the relationship between gender equality and CSR. The cultural dimension with the greatest impact on this relationship is masculinity. There is a negative relationship between the number of women on the board of directors in societies with high levels of masculinity. However, concerning the impact of women's presence on the board of directors, a moderating effect of masculine society is observed in information disclosure.

On the other hand, in societies with high levels of femininity (low masculinity), the presence of women on the board of directors tends to increase the disclosure of CSR-related practices. In these societies, female directors can exert greater influence on the board with CSR-related issues (Peng, Qi and Wang, 2022).

4.4 Corruption

Corporate corruption is a concern within CSR policies adopted by companies. CSR can play a significant role in bridging regulatory enforcement with private and voluntary initiatives (Osuji, 2011).

The studies analyzed indicate that corruption has a negative impact on CSR. Companies operating in countries with high levels of corruption tend to show less concern for CSR, lower ESG scores, and disclose less information related to anti-corruption practices (Barkemeyer, Preuss and Lee, 2015; Cai, Pan and Statman, 2016; Baldini *et al.*, 2018; Ucar and Staer, 2020; El Khoury, Nasrallah and Alareeni, 2021; Yu and Luu, 2021; Barros *et al.*, 2022).

Companies operating in countries with high levels of corruption tend to exhibit lower social performance (Agyei-Mensah and Buerter, 2019; Lian, 2022) and exhibit less responsible behavior (Wu, 2014; Grigore *et al.*, 2021; Hossain and Kryzanowski, 2021; Hoang, 2022).

In environments characterized by high levels of corruption and lack of transparency, CSR is often used by companies to gain legitimacy. There is a risk that the disclosed policies are rarely implemented (Barkemeyer, Preuss and Lee, 2015; Mazboudi, Sidani and Al Ariss, 2020; El Khoury, Nasrallah and Alareeni, 2021; Grigore *et al.*, 2021; Osuizugbo *et al.*, 2021). The case study by (Blanc *et al.*, 2019) reflects this reality. The authors examined Siemens AG's disclosure of anti-corruption practices following the 2006 corruption scandal. They concluded that Siemens AG changed its disclosure practices related to corruption to restore legitimacy.

Regarding the impact of CSR on corruption some authors argue that CSR contributes positively to reducing corruption within companies (Krishnamurti, Shams and Velayutham, 2018). Anti-corruption initiatives improve CSR performance and are effective in combating corporate corruption (Barkemeyer, Preuss and Lee, 2015; Etxeberria and Odriozola, 2018; Kong, Shu and Wang, 2021).

Companies with higher CSR scores are less likely to engage in corruption and corporate fraud (Harjoto, 2017). The disclosure of anti-corruption practices influences stakeholder perceptions and enhances the company's reputation (Sethi, Martell and Demir, 2017). It helps improve standards and the quality of CSR reporting (Sethi, Martell and Demir, 2017) and aids in the fight against corruption (Barkemeyer, Preuss and Lee, 2015; Etxeberria and Odriozola, 2018).

The corruption-CSR relationship is mediated by country-level characteristics, particularly institutional factors (Krishnamurti, Shams and Velayutham, 2018; Kong, Shu and Wang, 2021) investor protection (Krishnamurti, Shams and Velayutham, 2018) and market development (Krishnamurti, Shams and Velayutham, 2018; Kong, Shu and Wang, 2021).

Institutional factors, cultural values, legal systems, regulations, and political institutions are determinants of corruption (Keig, Brouthers and Marshall, 2015; Khojastehpour, 2015; Sethi, Martell and Demir, 2017; Krishnamurti, Shams and Velayutham, 2018; Ucar and Staer, 2020; Hoang, 2022; Dawar and Singh, 2023).

These elements are essential for developing a rule of law that allows for controlling corruption and bribery (Tan, 2009; Osuizugbo *et al.*, 2021). In countries with stronger institutional factors, there is increased pressure for companies to disclose anti-corruption practices (Sari, Cahaya and Joseph, 2021). Conversely, companies operating in countries with weak institutional factors, political instability, and high levels of government corruption tend to exhibit more irresponsible behavior and adopt socially or environmentally irresponsible measures (Wu, 2014; Hoang, 2022) and unethical practices (El Khoury, Nasrallah and Alareeni, 2021). In these countries, companies tend to have low CSR scores (Agyei-Mensah and Buertey, 2019; Ucar and Staer, 2020) and are less likely to improve their ESG performance (Sethi, Martell and Demir, 2017; El Khoury, Nasrallah and Alareeni, 2021; Hoang, 2022).

Corruption may be more widespread and accepted by society in emerging countries because policies related to CSR are almost nonexistent (Osuizugbo *et al.*, 2021). In these contexts, companies disclose less information related to anti-corruption practices (Kirat,

2015; Barros *et al.*, 2022), and exhibit a culture of bribery and corruption (Ip, 2008; Akbar and Ahsan, 2021; Barros *et al.*, 2022).

Related to MNC companies, (Tan, 2009) studied the particular transitional economy of China. The author shows that multinational companies tend to adopt the same practices as the host country and show discrepancies in CSR practices in their home country (Tan, 2009).

Contrary, (Barkemeyer, Preuss and Lee, 2015) argue that multinational companies operating in a country with higher levels of corruption do not seem to influence the disclosure of anti-corruption practices, which suggests that these companies play an essential role in combating corruption.

5. Discussion and Conclusion

The concept of CSR is still evolving and is relatively recent in its development. CSR gained prominence in the literature in the late 1990s with (Carroll, 1999) work. Carroll developed a hierarchical model of CSR consisting of four dimensions of social responsibility: economic, legal, ethical, and philanthropic. The economic and legal dimensions are associated with economic value and compliance with legal obligations, respectively. The ethical and philanthropic dimensions relate to ethical responsiveness and societal contributions. These dimensions are characterized by a set of practices that society and stakeholders expect companies to voluntarily undertake - moral norms related to social issues, human rights, and working conditions (Carroll, 1991, 1999; Wettstein, 2012; Rim and Dong, 2018).

Currently, CSR can be defined as the set of practices that companies adopt to promote the well-being of stakeholders and society at large, practices that go beyond what is legally required (McWilliams and Siegel, 2001).

The objective of this study is to frame the relationship between CSR, the level of corruption and the propensity towards gender equality and human rights. In other words, we aim to analyze the impact that the level of corruption, propensity for human rights, and gender equality have on CSR. These variables were chosen because they are pillars of CSR and are cross-cutting with the Sustainable Development Goals (SDGs), where CSR can play an important role in its implementation.

The literature shows us that CSR is conditioned by the context in which companies operate. We also aim to analyze the role of the institutional environment as a mediating element in this relationship. The institutional context consists of formal and informal

norms and therefore differs from country to country. Thus, we considered the impact of the legal system and cultural values.

The results reveal that the development of CSR is strongly influenced by cultural, social, and political values (Robertson, 2009). Companies around the world tend to exhibit similar CSR standards, but the degree of development depends on institutional characteristics. Companies operating in countries with similar institutional characteristics exhibit similar behaviors. In general, coercive and normative pressures impact CSR disclosure and practices (Garcia-Sanchez, Cuadrado-Ballesteros and Frias-Aceituno, 2016).

Furthermore, the voluntary or mandatory nature of CSR influences companies' approaches (Mazboudi, Sidani and Al Ariss, 2020; Rambaree, 2020).

In common law countries, CSR is voluntary (Matten and Moon, 2008; Purdy, Alexander and Neill, 2010). Therefore, it is expected that companies adopt CSR practices that differentiate them from their peers. These practices are expected to enhance the company's image and market recognition.

On the other hand, companies operating in civil law countries tend to disclose more CSR-related information due to its mandatory nature (Sethi, Martell and Demir, 2017). These companies must comply with a set of requirements regarding CSR practices and disclosure of information. The disclosed information is not aimed at distinguishing or enhancing the company's image.

In addition to the legal system, cultural values influence CSR as societies are more or less inclined towards certain characteristics. It is important to note that cultural values shape human behavior. Therefore, certain behaviors that are fully accepted in one country may be considered unethical in others. The obtained results show divergence, which can be justified by the sample considered in each study, the analysis period, and the cultural variables used by different authors.

Overall, the results demonstrate that cultural dimensions influence CSR. Most of the studies analyzed consider culture through the cultural dimensions developed by (Hofstede, 1983, 2002, 2011; Hofstede and Minkov, 2010). (Hofstede, 1983) initial work was based on the analysis of data obtained through questionnaires to employees of the information technology company International Business Machines Corporation (IBM) in different countries between 1967 and 1971. This analysis resulted in four cultural dimensions: Individualism - Collectivism, Power Distance, Uncertainty Avoidance, and Masculinity - Femininity (Hofstede, 1983). (Hofstede, 2002)) and

(Hofstede and Minkov, 2010) work introduced two additional cultural dimensions: Long-Term Orientation - Short-Term Orientation and Indulgence - Restraint. This model of national culture is currently referred as the 6-D Model.

Understanding these cultural dimensions is crucial for comprehending how societal values shape behaviors and influence CSR practices across different countries and regions. To understand the impact of these variables on CSR, here is a brief description of each.

Individualism – Collectivism represents the degree of independence of individuals as members of a group, considering individual interests versus group interests. When a country presents a low value of this dimension, it indicates that the society exhibits individualistic characteristics. In such circumstances, individuals tend to prioritize personal interests over group interests.

The Power Distance dimension reflects how individuals accept the distribution of power in society. In societies that present a high level of power distance, individuals accept hierarchies without requiring justification. Conversely, in societies with relatively low power distance values, individuals tend to demand justification for power inequalities among them.

Uncertainty Avoidance relates to the tolerance of individuals in a society towards uncertainty and ambiguity. A society with a high level of uncertainty avoidance exhibits greater anxiety and distrust towards uncertainty and unpredictability in the future and tends to have well-structured rules and behaviors. Societies with low uncertainty avoidance view uncomfortable and unpredictable situations more naturally.

Regarding the Masculinity - Femininity dimension, it represents how society considers competitiveness among individuals and gender differences. A society with a high level of masculinity is characterized as more aggressive, ambitious, competitive, and success-oriented. Societies with low levels of masculinity emphasize closeness and respect for others.

The Long-Term Orientation - Short-Term Orientation dimension considers society's preparedness for the future. In societies with high levels of long-term orientation, individuals tend to be more pragmatic, and invest in and encourage efforts for future returns, while in a short-term oriented society, individuals value immediate returns.

The last dimension developed by the authors is Indulgence - Restraint. This dimension represents society's attitude towards life's pleasures and freedom. In indulgent societies,

individuals follow their impulses and what makes them feel good. In restrictive societies, individuals tend to find life difficult while doing their duty for the sake of freedom.

These cultural dimensions range from 0 to 100. The higher the value of the cultural dimension, the greater the country's propensity for that characteristic.

Understanding these cultural dimensions helps to explain societal attitudes towards authority, hierarchy, risk tolerance, and ambiguity, all of which can significantly impact how companies approach CSR initiatives and practices within different cultural contexts. These dimensions provide valuable insights into how cultural values shape behaviors and expectations regarding corporate social responsibility.

Our sample reflects that societies characterized as collectivist, with higher uncertainty avoidance and long-term orientation, tend to promote CSR. These results are expected because collectivist societies tend to have a sense of belonging and concern for others (Gallego-Álvarez and Ortas, 2017). It is expected that companies operating in this environment are more inclined to adopt policies that contribute to society. These companies are more sensitive to providing social information to stakeholders (Sannino *et al.*, 2020).

Similarly, in societies characterized by high uncertainty avoidance and long-term orientation, there is an expected propensity for CSR practices since individuals value reducing uncertainties and understanding the company's reality (Thanetsunthorn and Wuthisatian, 2018; Kucharska and Kowalczyk, 2019; Sannino *et al.*, 2020).

Societies characterized by high levels of masculinity exhibit a greater propensity to promote CSR (Ho, Wang and Vitell, 2012; Horak, Arya and Ismail, 2018; Thanetsunthorn and Wuthisatian, 2018; Kucharska and Kowalczyk, 2019). The results are unexpected, considering that societies characterized by stronger masculinity tend to value competitiveness, self-benefit and success. Their individuals tend to show less concern about social issues. However, if social responsibility can be seen as a way of achieving success and one's own goals, it becomes logical to have in such societies greater efforts to promote CSR. On the other hand, this is not an issue, as feminist societies tend to value cooperation and relationships, thus being intrinsically more concerned with social issues (Thanetsunthorn and Wuthisatian, 2018).

Differences in legal origins affect practices, legal rules, and economic development (Becchetti, Ciciretti and Conzo, 2020). Countries with weaker political and legal systems, such as Bangladesh (Akbar and Ahsan, 2021) Indonesia (Sari, Cahaya and Joseph, 2021) or Romania (Grigore *et al.*, 2021) tend to adopt unethical institutional

practices and exhibit high levels of corruption (Osuji, 2011; Ioannou and Serafeim, 2012; Baldini *et al.*, 2018). (Osuizugbo *et al.*, 2021) studied factors inhibiting the implementation of anti-corruption practices through CSR in Nigeria. They found that two of the main contributing factors to corruption are the lack of transparency between companies and the government and the absence of supportive government structures.

Corruption is related to the legal and political system and can be conditioned by cultural values. Currently, companies are more concerned about the consequences of corruption and bribery for their image (Etxeberria and Odriozola, 2018) and tend to communicate their anti-corruption efforts (Sari, Cahaya and Joseph, 2021).

The literature shows that anti-corruption efforts vary between countries, notably between emerging and developed countries. It is expected that in countries with high levels of corruption, companies exhibit lower levels of CSR.

The concept of CSR implies ethical principles and behaviors that underlie basic compliance with human rights, moral responsibility, justice, and equality. Study results show that CSR impacts how individuals perceive human rights issues. However, the practices adopted by companies are conditioned by the environment in which the company operates. Weaker and less regulated contexts tend to place less importance on these issues. Many companies still take advantage of weak institutional conditions to avoid complying with basic human rights rules in their operations.

Currently, stakeholders pressure companies to mitigate and prevent human rights violations through their CSR practices.

(Wettstein, 2012) argues that there is a division between CSR and human rights in that companies have excluded human rights from their CSR policies because it is considered a public domain issue while CSR is considered a private domain issue. It is necessary to establish a strong policy linking CSR, human rights, and accountability so that CSR can contribute to these issues, especially in emerging countries (Mayer, 2009).

Promoting gender equality has been one of the primary goals of the United Nations. The UN advocates that "gender equality is not only a fundamental human right but a necessary foundation for a peaceful, prosperous, and sustainable world" (United Nations).

According to the Global Gender Gap Report 2020, more than 100 countries have proposed actions to promote gender parity (Calkin, 2016); World Economic Forum, 2020). Studies demonstrate that CSR is an important factor in promoting gender equality. Most of the studies analyzed focus on the importance of women's presence on boards of

directors. The results show a positive relationship between the number of women on the board of directors and CSR practices. Women are more concerned with social, environmental, and governance issues (Qiu *et al.*, 2022), engage more in community involvement, counteract male attitudes, tend to act more ethically in business, and bring new perspectives associated with human rights (Beji *et al.*, 2021).

Culture and institutional context have a moderating effect on the relationship between CSR and gender equality (Fernandez-Feijoo, Romero and Ruiz-Blanco, 2014). These issues are influenced by cultural and social practices and are conditioned by socially accepted behaviors (Giuliani, 2016). CSR promotes gender equality in countries with greater aspirations for these issues. Companies operating in countries with higher aspirations for gender equality tend to adopt and disclose CSR practices that promote gender equality. (Grosser and Moon, 2005) argue that gender equality can be promoted through a combination of legal requirements and social regulation. CSR can complement existing regulations and promote gender equality within the company. The representation of women on boards of directors is higher in developed countries.

6. Limitations and future research

The analyzed studies have limitations that suggest future investigation. We found that a significant number of studies focus on the relationship between the institutional environment and CSR. The results indicate that the institutional environment influences CSR through both legal systems and cultural values. However, a main limitation of most analyzed studies is the sample size. For example, (Robertson, 2009), (Barakat, López Pérez and Rodríguez Ariza, 2015; Gallego-Álvarez and Ortas, 2017) (Pucheta-Martínez, Gallego-Álvarez and Bel-Oms, 2020) studies are constrained by their difficulty in generalizing results due to a small number of countries or companies in their samples. In light of this, we considered it necessary to conduct more studies across countries that allow for generalizable conclusions and comparisons.

Literature shows significant differences in CSR practices and disclosure between emerging and developed countries. Due to weak institutions in emerging countries, CSR is perceived and understood differently. Once again, existing studies are limited to a set of countries. It is important to continue analyzing these markets and their characteristics to understand the impact on CSR.

Another limitation is that most studies only examine the direct relationship between cultural values and legal systems on CSR. We believe that both culture and legal

systems have a moderating effect on the relationship of CSR with other normative macro variables. This consideration aligns with the limitations highlighted by (Sannino *et al.*, 2020), who emphasize the need to examine the moderating role of culture in the relationship between CSR and other explanatory variables.

Regarding corruption, human rights, and gender equality variables, there is a need to contribute further to the literature. Few studies analyze the relationship between CSR, human rights, and gender equality.

Interest in these normative macro variables is relatively recent, so more studies are needed to conclude the relationship between CSR and human rights.

Regarding gender equality, most studies focus on the importance of gender diversity on boards of directors. Women are increasingly present in the business world, making it crucial to analyze this relationship. Therefore, future research should continue to contribute to this topic. Additionally, it is important to examine the relationship between CSR and gender equality at a macro level.

Future investigations should consider these elements because the country's propensity towards a particular characteristic will influence the implementation of CSR practices.

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