

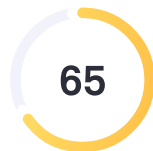
269. 1843-5176-1-SM artikel masuk

by irma syaifullah

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55,511	7,980	591	31 min 55 sec	1 hr 1 min
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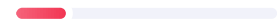
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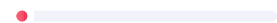
25

Determiner use (a/an/the/this, etc.)



2

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37

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16

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28

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5

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1

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2

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4

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2

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1

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3

Faulty subject-verb agreement



4

Incomplete sentences



4

Wrong or missing prepositions



1

Faulty tense sequence



5

Confused words



144

Clarity

25

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21

Wordy sentences



40

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2

Outdated language



56

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85

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85

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Measures average sentence length

words per sentence

269. 1843-5176-1-SM artikel masuk

Diamastuti, Nastiti and Khoirina, Corporate Social Responsibility
Implementation

The Indonesian Accounting Review Vol. 9, No. 2, July – December 2019

The Influence of Hofstede's Cultural Dimensions on Corporate Social
Responsibility (CSR) Implementation
Study on State-Owned Enterprises in Indonesia

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ARTICLE INFO

Article history:

Received

Revised

Accepted

JEL Classification: M 14

Key words¹: Culture, Corporate Social Responsibility, Hofstede's Culture dimension

DOI:

10.14414/jebav.

ABSTRACT

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The purpose of this study is to examine the influence of culture on CSR implementation. The culture² used in this study uses the concept proposed by Hofstede's.

To test the hypothesis, we use multiple linier³ regression analysis with a sample of 50 SOE's companies in Indonesia with 100 SOE's employees as respondents. the questionnaire⁴ returns as much as 62%. The findings of this study indicate that the five dimensions of Hofstede's culture are only Power Distance and Individualism / Collectivism⁵ which can predict the implementation of CSR in state-owned companies in Indonesia.⁶ This shows that Power Distance and individualism / Collectivism have a positive influence on CSR implementation companies, while Uncertainty Avoidance, Masculinity / Femininity and long-term / short-term Orientation have a negative influence on it.⁷ the results⁸ of this study are different from the findings from Halkos & Skouloudis, (2016) dan Halkos & Skouloudis, (2017).⁹ ¹⁰ ¹¹

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh budaya terhadap implementasi CSR. Budaya yang digunakan dalam penelitian ini menggunakan konsep yang diajukan oleh Hofstede's.

Untuk menguji hipotesis, kami menggunakan analisis regresi linier berganda dengan sampel 50 perusahaan BUMN di Indonesia dengan responden yaitu pegawai BUMN sebanyak 100 orang. tingkat pengembalian kuesioner sebanyak 62%. Temuan penelitian ini menunjukkan bahwa kelima dimensi budaya Hofstede's hanya Power Distance dan Individualism/Collectivism yang dapat memprediksi implementasi CSR pada perusahaan BUMN Di Indonesia. Hal ini menunjukkan bahwa Power Distance dan Individualism/Collectivism memiliki pengaruh positif terhadap implementasi CSR perusahaan, sementara Uncertainty Avoidance, Masculinity/Femininity dan Long-term/short-term Orientation memiliki pengaruh negatif terhadapnya. hasil studi ini berbeda dengan temuan dari Halkos & Skouloudis, (2016) dan (Halkos & Skouloudis, (2017)

1. INTRODUCTION

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Every aspect of human life will never ¹² be separated from cultural problems.

Corporate Social Responsibility (¹³ hereinafter abbreviated as CSR) is a product of corporate and community activities that have their own "face" culture. Some researchers have recognized the existence of these differences and discussed culture as ¹⁴ main factor among CSR drivers (Jamali & Karam, 2018). CSR is the

company's responsibility ^{15,16} towards to society (Aguilera, Rupp, Williams, & Ganapathi, 2007; Lee & Carroll, 2011). Corporate Social Responsibility ¹⁷ (hereinafter abbreviated as CSR) arises in the era of awareness of the company's long-term sustainability is more important than profit. ¹⁸ This is considering the community is one of the parties that is quite important in maintaining the existence of a company. The ¹⁹ community is the party that feels the most impact ²⁰ from the company's activities, both positive and negative. This impact can occur in the social, economic, political ²¹ and environmental fields (Miska, Szócs, & Schiffinger, 2018).

Some researchers claim that CSR is a mechanism for an organization that voluntarily integrates their attention on social and environment in each of its operational activities and always interacts with stakeholders even though profit is the ultimate goal (Friedman, 2007; Roberts, 1992; Dobers & Halme, 2009; Millon, 2015). ²² The company's ability to serve stakeholders is an obligation that cannot be negotiable. However, the impact of companies serving stakeholders turns out to be of considerable benefit. Some of the main benefits that can be felt by companies ²³ are increased profitability and financial performance (Yang & Baasandorj, 2017; Bhardwaj, Chatterjee, Demir, & Turut, 2018).

Księżak & Fischbach (2018) states that CSR implementation in companies will have an impact on increasing profitability for example through environmental efficiency, increasing accountability and assessment of the investment community, encouraging employee commitment because they are cared for and valued, reducing turmoil with the community and enhancing ²⁴ reputation and ²⁵ corporate branding. So, it can ²⁶ be concluded that companies that implement CSR well will have the opportunity to increase the company's value which is ²⁷ always communicated to its stakeholders. The stakeholder perspective is the

most ²⁸important factor in creating a company's image and value. One of stakeholder perspective that is always ²⁹inherent ³⁰is the culture in each region or country (Ringov & Zollo, 2007; Sungkharat, 2010) because it has a normative movement into a situated CSR perspective ³¹

The company ³²was established as a result of a social contract formed by the cultural system in which the company ³³was established (Korroum, 2012). (Korroum, 2012) ³⁴states that the cultural system model can present a 4 point to understand how CSR is framed and built with the cultural boundaries that exist in a country. Cultural factors in developing countries will be different from cultures in developed countries. ³⁵Similarly, the eastern and western ³⁶factors of culture. ³⁷Therefore, cultural factors are a necessity to be able to influence the implementation of CSR in a company. ³⁸This is in accordance with ³⁹the opinion (Khalitova, 2019). ⁴⁰which states that the cultural system model can display a ^{41,42}main point that understands how CSR should be framed and developed with cultural boundaries in a country. Cultural factors in developing countries will be very different from cultures in developed countries (Džupina, 2016). ⁴³This will ⁴⁴certainly be very interesting to study more deeply.

Several studies have seen cultural factors as one of the drivers for the success of CSR implementation (Ioannou & Serafeim, 2012. Ioannou & Serafeim, 2012 states that there is a significant influence of national institutions or national companies on CSR. The ⁴⁵influence is determined ⁴⁶by politics, labor, culture ⁴⁷and the Education system. Whereas Jamali & Neville (2011) conceptualized dipolar convergence versus divergence in CSR and argued that overall convergence in CSR was explicitly seen by CSR conceptualization that would be shaped by the historical, cultural, economic, and political contexts of each country and ⁴⁸company

In some researches in Indonesia, the cultural factors of the community are still not widely conducted. ⁴⁹ This is due to the diversity of Indonesian culture ⁵⁰ and it is still ⁵¹ difficult to link CSR implementation with the existing ⁵² culture. Cultural diversity in Indonesia causes companies to rarely use cultural indicators that influence factors with CSR implementation. ⁵³ If we look more ⁵⁴ deeply Indonesia consists of various ethnic groups that have a diversity of religions, customs, languages, arts, crafts, livelihoods, so that it is known as the largest ⁵⁵ multicultural country in the world. Because of that diversity must always be preserved and grown and developed while maintaining the noble values contained therein through the process of education of cultural meaning Community culture that has ^{56,57} been maintained for generations will form a ⁵⁸ behavior that affects each other between humans and the environment (Widodo, 2012). ⁵⁹ Interaction of human with the environment can affect worldview understand the nature of the ⁶⁰ environment. Environmental reactions to their life activities and views of life accumulate in people's behavior and are known as local community culture (Vitasurya, 2016).

A well-appreciated community culture will foster awareness of the surrounding environment. A conducive culture can help others and benefit the community. For this reason, CSR activities can facilitate personal and professional development for employees or the community. For example, when employees volunteer for team-based CSR activities, this can then create bonds and improve working relationships and hence increase their ability to work more effectively on other business projects. ⁶¹ Whereas in the implementation of CSR, socio-cultural factors, local conditions, politics, economy affect the ⁶² implementation of CSR in various countries. For ⁶³ example In Thailand, local people play an ⁶⁴ important role in social and political attitudes (Sungkharat, 2010). ⁶⁵ This was also expressed ⁶⁶ by several researchers including M. Lee & Kim,

(2017); Lunenberg (2014) which states that CSR activities include programs in the development of both the economy, education, public health, culture, human rights and companies will involve the ideas of local communities from the beginning to the end of the CSR program (Suriyanti, 2013).

Based on the explanation above, this study aims to look more closely and deeply at the influence of community culture on corporate social responsibility

Research question:

How have Hofstede's cultural dimension which consists of Power Distance, Individualism/Collectivism Dimension (IDV), Uncertainty Avoidance Dimension (UAI), Masculinity/Femininity (MAS) Dimension, Long-term/short-term Orientation (LTO) affected CSR Implementation?

THEORETICAL FRAMEWORK AND HYPOTHESIS

Corporate Social Responsibility

Corporate Social Responsibility is a concept that continues to develop and does not yet have a standard definition or set of specific criteria that are fully recognized by the parties involved in it. According to (Lindgreen & Swaen, 2009). CSR is management's support for the obligation to consider earnings, customer satisfaction and community welfare equally in evaluating company performance. Whereas the World Business Council and Sustainability Development (WBCSD) in 2002, gave an understanding of corporate social responsibility as follows:

"The continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large".

Although the concept of CSR applies to all organizations, the focus tends to be on large companies because they carry more power and are more visible to the

public(Carroll & Shabana, 2010).

Furthermore, CSR is a legal, ethical responsibility for oneself and others transmitted in a causal model. CSR is sometimes interpreted as a voluntary contribution but is done in earnest as a form of legitimacy and is a fiduciary obligation that forces it to a higher standard that is for the company (Carroll & Shabana, 2010). ⁷⁶Whereas Jamali & Karam (2018) defines CSR as a company's commitment to account for the impact of its operations in the social, economic, and environmental dimensions and continuously maintain that ⁷⁷these impacts contribute to the benefit of society and the environment.

The substance approved by CSR is the sustainability of the company itself by building cooperation among the stakeholders facilitated by the company by organizing community development programs in the vicinity. There are six main priorities that increasingly show the importance of CSR, namely the debate about the rich and the poor, the priority of the country is more important for its people, the more important ⁷⁸the meaning of sustainability, the more intense the critical spotlight and the strengthening of the expected community and anti- ⁷⁹corporation, the hope for a more fulfilling life good and humane (Shim, Chung, & Kim, 2017). ⁸⁰

Carroll (2004) classifies CSR implementation in companies as follows: 1) Economic Responsibility meaning that it remains profitable for shareholders, provides good jobs for its employees, and produces quality products for its ⁸¹customers. ⁸²2) Legal Responsibility is Every company action must follow the law and apply according to the rules of the game 3) Ethical Responsibility is doing business with morals, doing what is right, what is done ⁸³must be fair and not cause damage ⁸⁴4). Philanthropic Responsibilities is contributing voluntarily to the community, giving time and money for good work

Based on the explanation above, it seems clear that the implementation of CSR does not only involve profit, but there are also other aspects, namely ethical and philanthropic. The Ethical Aspect shows that CSR practices must heed ethical issues, which means that ethics and norms in society need to be ⁸⁵ considered as sustainability. While the philanthropic aspect is more ⁸⁶ emphasized that CSR implementation is voluntary with the goal of the common good. For that CSR ⁸⁷ can be said as a future savings ⁸⁸ for companies to get profits. The benefits obtained are not just financial benefits, ⁸⁹ but rather the trust of the surrounding community and stakeholders based on the principle of volunteerism and partnership (Campbell, 2013)

Research conducted by Ringov & Zollo, (2007); Yakovleva & Vazquez-Brust, (2012); Mahmood & Humphrey, (2013); Cheruiyot & Onsando, (2016); Gualtieri & Topić, (2016) proves that companies that respect stakeholders well will improve their groups as a form of quality management. Stakeholders are not only the community in the narrow sense of the people who live around the location of the company but the wider community, such as government, investors, political elites, and so on. The form of cooperation created between companies and stakeholders is also cooperation that can provide mutual opportunities for mutual progress and development. CSR programs are made for the welfare of society and will ultimately be returned ⁹⁰ to the company (Ismail, 2009). The hope is that the company and all stakeholders can jointly develop CSR. So that the sustainability of the company is good for the benefit of the economy (Mahmood & Humphrey, 2013).

The Culture and Hofstede's Culture Dimension

Indonesia is a country that has a very diverse culture both in number and diversity. Culture ⁹¹ is a national identity that must be respected and maintained

and needs to be preserved⁹² so that our culture does not disappear and can become a legacy for our children and grandchildren.⁹³ Indonesian culture is all cultures that exist in Indonesia, namely all the peaks and valuable cultural essence in the entire Indonesian archipelago, both those that have existed⁹⁴ for a long time and new creations with a national spirit (Rahmawani & Hartanti,⁹⁵ 2010).

Over the years, culture has been defined⁹⁶ in many ways, but in principle⁹⁷ it is related to the characteristics and meaning possessed by a group of people in society (Burton, Farh, & Hegarty, 2011). Therefore some societies⁹⁸ change culture⁹⁹ as separate values and translate into attitudes, beliefs and identities and norms in the norms and practices of the community (Halkos & Skouloudis, 2016). While Geert Hofstede's chose culture as "software of the mind"¹⁰⁰ which guides humans to think and behave in certain ways¹⁰¹ (Hofstede's, 2011). That is, culture¹⁰² is a programming collection of thoughts that distinguish group members or categories of people from others.

Hofstede's & G.Hofstede's,¹⁰³ (1985) analyzed the cultures of several countries (90,000 people in 66 countries) and grouped them into several dimensions. The Cultural Dimension according to Hofstede's is "Dimension of culture is the comparison of cultures presupposes that there is something to be compared- that each culture is not unique that any parallel with another culture is meaningless"^{104 105}

This means that culture is something that can be compare¹⁰⁶ and each culture is in harmony with other cultures that have certain meanings.^{107 108} Hofstede's theory¹⁰⁹ has 6 main dimensions, namely 1) Power Distance Dimension, this dimension is based on the suggestion that people in the society are unequal in status and social power (Alumaran, Bella, & Chen, 2015).¹¹⁰ Hofstede's argued that power is distributed unfairly in any society¹¹¹ (Hofstede, 2011); 2) Individualism¹¹²

/Collectivism Dimension, Individualistic cultures are comprised of individuals that prioritize interests of their own and of their direct families rather than collective objectives (Hofstede's & G.Hofstede's, 1985; Hofstede's, 2011), 3) Masculinity /Femininity Dimension, which is related to the division of emotional roles between women and men.¹¹⁴ In masculine countries, gender roles are very different and separate. Men are assertive and tough; women are modest and tender (Alumaran et al., 2015), 4) Uncertainty Avoidance Dimension, This dimension focuses on the level of stress in the society in the face of unknown and unexpected future events (Hofstede, 2011).¹¹⁵ Companies operating in areas with high uncertainty avoidance tend to be more difficult to meet their social and environmental demands (Widagdo, 2010), 5) Long term/short term Orientation, The dimension argues in opposing short-term aspect of the Confucian thinking and thrift and focuses on personal stability, respect and valuing traditions (Alumaran et al., 2015)., 6) Indulgence, Higher levels of the indulgence dimension indicate cultures that allow relatively free gratification of basic and natural human desires connected to enjoying life and having fun (Hofstede's, 2011).¹¹⁷

Studies on culture that have an influence on CSR have been conducted by several researchers including Caprar, Devinney, Kirkman, & Caligiuri, (2015) stating that culture is an antecedent or problem related to the implementation of sustainability.¹¹⁸ Several other studies state that culture is a determining and important variable in terms of sustainability (Nguyen & Truong, 2016; Ringov & Zollo, 2007 ; Salvi, Giakoumelou, & Petruzelle, 2017).¹¹⁹ While Ioannou & Serafeim, (2012) states that the characteristics of the culture of society play an important role in explaining the implementation of CSR throughout the company. Likewise, in the context of society towards corporate responsibility,¹²⁰

various studies related to culture in all countries Miska, Szócs, & Schiffinger (2018).

Hypothesis Development

Research on the influence of Culture on CSR has been carried out Waldman et al., (2006) using the GLOBE dimension on social culture that examines the relationship between cultural dimensions proxied in Institutional Collectivism and Power Distance indicators and CSR Values of top-level managers. Ringov & Zollo (2007) combine the Hofstede's cultural dimension and the GLOBE dimension as indicators of community culture and investigate the impact of differences in community culture on corporate financial performance. The results are Power Distance dimension, Individualism, Masculine and Uncertainty Avoidance Dimension intensively describe lower levels of CSR performance. Peng, Dashdeleg, & Chih, (2014) use the Hofstede's cultural dimension as a cultural indicator and the Dow Jones Sustainability Index as an indicator of CSR. Whereas Halkos & Skouloudis, (2017) use Hofstede's and NCSRI cultural dimensions as a tool to measure the implementation of CSR.

Table 1

Previous Research

Author

Sample Identification

National Culture Operationalization

CSR Operationalization

Waldman et al., (2006)

15 countries

GLOBE dimensions of societal culture

Managerial perceptions of
CSR values in decision-making

¹³⁸
Ringov & Zollo, (2007)

23 countries

Hofstede's and GLOBE

cultural dimensions

Innovest's Intangible

Value Assessment Score

¹³⁹
Peng et al., (2014)

Companies included

in S&P Global 1200

Hofstede's cultural dimensions

Dow Jones Sustainability Index

Gănescu, Gangone, & ¹⁴⁰
Asandei, (2014)

27 EU countries

Hofstede's cultural dimensions

Composite index of
corporate responsibility
towards consumers

Source: (Halkos & Skouloudis, 2016)

Power Distance Dimension (PDI)

Hofstede's defines of Power Distance dimension as follow:

The power distance a boss B and a subordinate S in a hierarchy is the difference between the extent to which B can determine the behavior of S and the extent to which S can determine the behavior of B (Hofstede, 2011)

Halkos & Skouloudis, (2016) stated that Power distance (PDI), describing the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally. The cultural dimension in the condition of small power distance expects and accepts more consultative and democratic power relations. someone relates to one another regardless of their formality position. Subordinates will feel more comfortable and demand the right to contribute in decision making (Y.-S. Peng et al., 2014).

Whereas the countries with large power distance tend to use power relations that are more autocratic and paternalistic. Subordinates recognize the power of others based only on where they are in a formal structure or a certain hierarchical position. Thus, the distance index of power is defined by Hofstede's, (2011) not reflecting objective differences in power distribution, but rather the way people perceive power differences.

The power of distance can be a useful concept in CSR social and political development models, where companies are responsible for everything that arises because of the power they have. This power is related and regulated by the distance in the communities where the company is operated. Waldman et al., (2006) assessed the relationship between cultural dimensions namely Power Distance Dimension and CSR values of top-level managers.

H1: Does Power Distance Dimension affect CSR implementation

Individualism/Collectivism Dimension (IDV)

Individualism/collectivism related to the integration of individuals into primary groups (Hofstede, 2011). This dimension is distinguished between individual and group behaviour within the society. Hofstede's & G.Hofstede's, (1985) described this dimension by stating that it is "the relationship between the individual and the collective that prevails in a given society it". Individualism describes when people place their personal interests and goals ahead of those of the social group within the society. It is emphasized that how individuals behave in society is based on their own interests and goals, regardless of group interests and goals (Alumaran et al., 2015). There are several factors that influence individualism in an organization. These factors include social norms, educational level, organizational culture and organizational history (Waldman et al., 2006).

In the context of CSR taxonomy this dimension can help explain or improve models based on the integration of social demands into the management of CSR problems. At a more micro level, Burton et al., (2011) shows that some cultural traits have a direct impact on managerial policy, which is conceptualized as "latitude of managerial action". Thus, the nature of culture will also have an impact on managerial decision making related to CSR. Given that CSR is based on social objectives, the cultural dimension of individualism / collectivism tends to be related to three main dimensions (shareholders / owners, stakeholders, community / state welfare) of managerial values that are relevant to CSR decision making (Waldman et al., 2006).

One of the fundamental elements of the cultural system that has been identified previously is related to the problem of autonomous vs. consensus-based actions (Halkos & Skouloudis, 2017). A society characterized by a high level of individualism usually allows for a greater margin of individual initiative and is more willing to tolerate unilateral decision making. In countries with low

levels of individualism, community members form expectations that the decision-making process will be broader, more participatory, and more consultative (Crossland & DC. Hambrick, 2011).¹⁷⁹

H2: Does Individualism¹⁸⁰ /Collectivism Dimension affect CSR Implementation Uncertainty Avoidance Dimension (UAI)

Avoiding uncertainty is not the same as avoiding¹⁸¹ risk; this is related to people's tolerance for ambiguity. This¹⁸² shows the extent to which a culture programs its members to feel uncomfortable or comfortable in unstructured situations (Hofstede's, 2011). This dimension focuses on the level of stress in society in the face of unknown and unexpected future events. It represents the ability and willingness of the community to embrace change and unwillingness to overcome and deal with ambiguity. From an organizational point of view, organizational¹⁸³ culture can be influenced¹⁸⁴ by unexpected future events, such as periods of recession or sudden war (Alumaran et al., 2015).

While some studies (e.g., Peng et al., 2014; Halkos & Skouloudis, 2017; Miska et al., 2018) identify positive effects of uncertainty avoidance on corporate social responsibility. On the one hand, sustainability practices tend to be associated with high costs and uncertain benefits (Salvi et al., 2017). This¹⁸⁵ can explain why companies with high uncertainty avoidance can refrain from engaging in this activity¹⁸⁶, because they aim to take moderate risks. On the other hand, a positive relationship between uncertainty avoidance and the company's economic, social and¹⁸⁷ environmental sustainability practices is acceptable (Burton et al., 2011).

H3: Does Uncertainty Avoidance Dimension affect CSR Implementation

Masculinity/Femininity Dimension¹⁸⁸

Hofstede's & G.Hofstede's,¹⁸⁹ (1985) explains masculinity and femininity as the dominant pattern of gender roles in most traditional and modern societies.¹⁹⁰

Masculinity is related to the value of gender differences in society¹⁹¹ or the distribution of emotional roles between different genders. The values¹⁹² of the masculine dimension are values of competitiveness, firmness, materialism, advocacy¹⁹³ and power. While the dimension¹⁹⁴ of femininity determines more value¹⁹⁵ on relationships and quality of life. In the masculine dimension¹⁹⁶, the difference between gender roles seems more dramatic and less flexible than the feminine dimension¹⁹⁷ which sees men and women having the same values, emphasizing simplicity and caring(Salvi et al., 2017).¹⁹⁸

Previous studies have shown a negative relationship between masculinity (MAS) and CSR commitment (Ringov & Zollo, 2007; Peng et al., 2014). Ringov & Zollo, (2007) study the effects of differences in national cultures (expressed by Hofstede's model) on corporate non-financial performance around the world and postulate that countries where power distance, individualism, masculinity, and uncertainty avoidance are intense, they exhibit lower levels of CSR performance.¹⁹⁹ (Peng et al., 2014; GĂnescu, Gangone, & Asandei, 2014)²⁰⁰ and more recently (Kim & Kim, 2010) also utilize Hofstede's cultural dimensions and offer fruitful findings on the impact of cultural dynamics on corporate non-financial performance and CSR engagement. Studies. The findings²⁰¹ suggest that the Hofstede's cultural dimensions have significant impacts²⁰² on CSR performance, both positively and negatively depending on a given dimension²⁰³ of CSR.

H4: Does Masculinity/Femininity Dimension affect CSR Implementation

Long-term²⁰⁴ vs Short-term Orientation Dimension (LTO)

This dimension was developed by Hofstede's with Michael Harris Bond in Hong Kong. This dimension is strongly influenced by Confucian teachings.²⁰⁵ This element consists of 4 dimensions,²⁰⁶ namely: 1) Social stability is based²⁰⁷ on the inequality of relationships between people. For example, a junior gives honor as obedience to seniors and provides protection to juniors, 2) Family is the basic form of all social organizations. Chinese²⁰⁸ culture has the belief that losing the dignity of a family is the same as losing a member of the body. This shows respect for people called "giving face" in their culture, 3) Virtuous behavior towards others implies not treating others as you do not want to be treated as such by others, 4) Doing good is one of life's tasks by increasing knowledge, skills, working hard, not being wasteful, patient and choosing (Hofstede, 2011).²

Value is something that has a higher position in the cultural dimension and is associated with increased perseverance, savings²¹⁰ and maintenance of relationships based on status. Whereas Culture is oriented²¹¹ in the short term by respecting tradition, protecting personal reputation, stability²¹² and reciprocal social commitment. Long-term orientation is often associated with countries that are easily adaptable to the practices adopted by other countries and cultures

H5: Long-term/short-term Orientation Dimension affect CSR Implementation

Figure 1

Research Framework

X1 (PDI)

X2 (IDV)

CSR

X3(MAS)

X4(UAI)

X5(LTO)

Source: Researcher

The Information:

X1 : PDI (Power Distance)

X2 : IDV (Individualism/Collectivism)

X3 : MAS (Masculinity/Femininity)

X4 : UAI (Uncertainty Avoidance)

X5 : LTO (Long term Orientation/Short term Orientation)

Y : CSR (Corporate Social Responsibility)

3. RESEARCH METHOD

This study uses a quantitative approach. The objective of the researcher to use a quantitative approach is to determine the effect of the variables that have been determined in this study.^{213,214}²¹⁵

Population and Sample

²¹⁶The population used in this study are General Managers and Senior Managers of CSR who work in SOEs throughout Indonesia, amounting to 115 SOEs, but the sample taken by researchers is 50 SOEs located in Java for reasons of time and cost making it easier to distribute questionnaires in obtaining data.²¹⁷

This study uses SOEs as research objects because SOEs are companies that have the obligation to carry out CSR.^{218,219} CSR is mandatory, namely through 1) Law No. 40 of 2007 article 74 concerning Limited Liability Companies (UU PT) and Law No. 25 of 2007 article 15 (b) and article 16 (d) concerning Investment (PM Law), each company or investor is required to carry out an effort to carry out the²²⁰^{221,222}

corporate responsibilities that have been budgeted and calculated as the Company's costs.²²³ 2) Decree of the Minister of Finance of the Republic of Indonesia No. 316 / KMK 016/1994 concerning the Program for the Development of Small Businesses and Cooperatives by State-Owned Enterprises, which was then reaffirmed by Decree of the State Minister for State-Owned Enterprises no.²²⁴ Kep-236 / MBU / 2003 stipulates that each company is required to set aside profits after tax of 1% (one percent) to 3% (three percent), to carry out CSR.

Data Collection Procedures and Analysis Techniques

Data collection procedures used in this study ²²⁵use a questionnaire sent via email directly to SOEs. The analysis technique used in this study is ²²⁶multiple linear regression analysis ²²⁷technique. The equation model is to use ²²⁸5 indicators of Hofstede's cultural dimensions, namely Power Distance Dimension (PDI), Individualism vs. Collectivism Dimension (IDV), Uncertainty Avoidance Dimension (UAI), Masculinity versus Femininity (MAS) Dimension, Long-term Orientation (LTO).²²⁹

Whereas CSR Implementation is more emphasized on the influence of Macro CSR by controlling aspects of efficiency in institutions and socioeconomic conditions called Gross Domestic Product growth (GDP_gr), Macroeconomic stability (MS), the ease of doing business index (EDB) and corruption control (COR) are all ²³⁰government and SOE projects. For this reason, the equation in this research is

$$\text{NCSRI} = f(\text{PDI, IDV, MAS, UAI, LTO, GDP_gr, } \textcolor{red}{\text{MS}}^{\textcolor{red}{231}}, \text{EDB, COR})$$

4. DATA ANALYSIS AND DISCUSSION

The sample in this study ²³²were ²³³echelon 1 and ²³⁴echelon 2 employees at 50 state-owned enterprises in Indonesia. Questionnaires distributed by email were 100 copies and questionnaires were sent back as many as 72 copies. ²³⁵This means that 62% of respondents are willing to participate in this study. The following is a sample description and rate of return:

Table 2

Sample and Return Rate of the questionnaire

Questionnaire sent

100

²³⁶Questionnaire that ²³⁷was not responded

18

Questionnaire responded

72

Defective questionnaire

2

The questionnaire is not consistent

8

²³⁸Questionnaire that can be processed

62

Questionnaire return rate

$62/100 \times 100\% = 62\%$

Source: processed by researchers

Data Analysis

The hypothesis to be tested is to find out whether there are effects of independent variables simultaneously and partially:

Table 3

Hypothesis Testing Results

Model Summary²³⁹

Model

R

R Square

Adjusted R Square

Std. Error²⁴⁰ of the Estimate

1

.750

.563

.524

2.01551

Predictor: (Constant): X1, X2, X3, X4, X5

Dependent Variable: y

R value²⁴¹ is used to measure how much the relationship between the dependent variable with the independent variable. While the value of R Square (R²) or the coefficient of determination is measuring the extent to which the ability of the model to explain the dependent variable.^{242, 243, 244} Based on the table above, it appears that R² is 0.563 or 56.3%. This²⁴⁵ shows that all independent variables affect the

dependent variable by 56.3%. ²⁴⁶ ²⁴⁷ This also shows that the model used to explain the implementation of CSR by 56.3%, while the remaining 43.6% is explained by other variables outside the model ²⁴⁸ ²⁴⁹ .

Table 4

ANOVA b

Model

Sum of Squares

Df

Mean Square

F

Sig.

1 Regression

Residual

Total

293.367

227.488

520.855

5

56

61

58.673

4.062

14.443

.000a

Predictors: (Constant), X1, X2, X3, X4, X5

Dependent Variable: y

Based on ANOVA results, it can see that the F count is 14.444 with a significance level of 0.000, which means the level of significance is less than 0.05. These results indicate that the independent variables namely PDI, IDV, MAS, UAI and LTO simultaneously influence CSR implementation.

Table 5

Multiple Linier Regression Analysis

Coefficients a

Model

Unstandardized

Coefficients

Standardized

Coefficients

t

Sig

B

Std. Error

Beta

1 (Constant)

PDI

IDV

MAS

UAI

LTO

5.409

.245

.329

-.066

.015

-.031

4.282

.063

.101

.102

.089

.079

.441

.397

-.063

.020

-.039

1.263

3.875

3.244

-.645

.166

-.393

.212

.000

.002

.522

.869

.696

Dependent Variable: y

Source; Processed by researchers

Table 6

Result of Regression Analysis

Variable

Coefficient

t-count

Significance

Explanation

Constanta

5.409

1.263

0,212

PDI

0,245

3.875

0,000

significance

IDV

0,329

3.244

0,002

significance

MAS

-0,066

-0,0645

0,522

Not Significance

UAI

0,015

0,166

0,869

Not Significance

LTO

-0,031

-0.393

0,696

Not significance

Source: Processed by researchers with SPSS 16

Discussion

Power Distance-CSR

Based on the results of regression analysis is that Power Distance has a significant effect on CSR implementation. ²⁵³ This ²⁵⁴ is indicated by the level of significance not ²⁵⁵ greater ²⁵⁶ than 0.005. ²⁵⁷ This means that social power and equality in society are the dominant factors in CSR implementation. ²⁵⁸ This ²⁵⁹ means that power without equality and fairness in society will cause an imbalance that affects the company's survival. ²⁶⁰ This is understandable because SOEs in Indonesia are companies whose share ownership is in the hands of the State or the community as controlling companies. Corporate responsibility towards the ²⁶¹ community as a stakeholder must be a primary concern. Without equality felt by the ²⁶² community, it will lead to an ²⁶³ injustice ²⁶⁴ and this will have an impact on the implementation of CSR programs run by SOEs in ²⁶⁵ Indonesia .

As we ²⁶⁶ know the implementation of CSR programs for SOEs is mandatory. ²⁶⁷ This is in accordance with ²⁶⁸ Law No. 19 of 2003 concerning BUMN, Law No. 40 of 2007 concerning ²⁶⁹ Limited Liability Companies, and SOEs Ministerial Regulation No. Per-08 / MBU / 2013 concerning PKBL and ISO 26000: 2010. ²⁷⁰ In addition, public policy is a positive form that is based ²⁷¹ on a legal basis ²⁷² that is coercive so that the implementation of the PKBL is not merely implemented but has a strong ²⁷³ legal basis ²⁷⁴ from the Central Government that is used ²⁷⁵ as a guideline for the implementation of any planned program. ²⁷⁶

The results of this study are consistent with research conducted by Ringov & Zollo, (2007); Ioannou & Serafeim, (2012) In his research ²⁷⁷ stated that the implementation of CSR ²⁷⁸ can be realized well if the authorities do not have distance from the surrounding community, so that equality and justice can be realized ^{279,280} properly ²⁸¹ . ²⁸² Cohen et al., (1996) stated that culture created by internalizing long or high distances between people and government have

tendency to look at ethics from a business perspective and prioritize benefits over the culture around it. While Waldman et al., (2006) states that culture created with a very strong power distance will encourage managers to have a very low level of concern for stakeholders such as employees and customers. Whereas (Halkos & Skouloudis, 2017) found that Power Distance is not significant with the social economic development of CSR. This is in accordance with research from Peng et al., (2012) which states that power distance has a negative impact on CSR

Individualism/Collectivism Dimension-CSR

Based on data analysis, this study found that Individualism/Collectivism in the Hofstede's dimension had a significant influence on CSR implementation. This can be shown with a significance level of 0.002 smaller than 0.005, so that t arithmetic is still greater than t table. The results showed that people who have high individual attitudes tend to tolerate unilateral decision making or can be interpreted by the community with this model tends to have properties that do not care about the surrounding circumstances. Whereas communities with a low level of individualism will form expectations that the decision-making process will be broader, more participatory, and more consultative. This condition is in accordance with what was stated by Crossland & DC. Hambrick, (2011) and if related to the concept of community culture, individualism tends to hamper the implementation of CSR (Burton & Lih Fah, 2000; Kim & Kim, 2010).

The results of this study are consistent with the findings of Burton & Lih Fah, (2000); Waldman et al., (2006); Ringov & Zollo, (2007). Waldman et al., (2006) states that the cultural dimensions of Individualism and Power Distance can predict the value of social responsibility from members of top management

groups. This study contradicts the findings of Halkos & Skouloudis, (2017) and Peng et al., (2012); Peng et al., (2014). Halkos & Skouloudis, (2017) state that Individualism from Hofstede's cultural dimension is not significant to the cultural distinctiveness of CSR. Whereas Peng et al., (2014) stated that individualism / collectivism has a negative influence on CSR performance

Masculinity/Femininity Dimension-CSR

This dimension shows that masculine societies prefer to behave autonomously and decisively, while feminine culture places more emphasis on behavior in a way that likes and likes. This study found that the masculine / feminine dimension did not have a significant effect on CSR implementation. This is indicated by the significance level of 0.522 greater than 0.005. The results of this study point to the fact that people in Indonesia do not have the difference between masculine and feminine for successful CSR implementation. This is understandable because the culture of people in Indonesia is familiar with the term "mutual cooperation" which is a togetherness carried out by all people to achieve common prosperity.

The results of this study are consistent with research conducted by Ringov & Zollo, (2007); Peng et al., (2014); Halkos & Skouloudis, (2016) which states that masculinity / femininity does not significantly influence CSR implementation. Different results were found by Burton & Lih Fah, (2000). In general, women with a feminine attitude are more concerned with activities that are socially aware and care for the environment.

Uncertainty Avoidance Dimension

This study found that Uncertainty Avoidance did not significantly influence CSR implementation. This is indicated by the level of significance that is equal to

0.869. ³¹⁹This means that the results of t count are ³²⁰greater than t table. ³²¹As result the ³²³significance is ³²⁴greater than 0.005.

Based on the information above, the results found show that BUMN employees in Indonesia see that uncertainty is a necessity that cannot be used as a measure in determining the successful implementation of CSR in Indonesia. ³²⁵³²⁶

They tend not to be emotional and accept any uncertainty that occurs in their lives because this is indeed a culture instilled by their ancestors. Therefore, they are not afraid of a change even though they treat it very carefully

In some research that has ³²⁷been done, Uncertainty Avoidance Dimension still has a gap in its findings. ³²⁸the results of this research ³²⁹in accordance with the findings of Halkos & Skouloudis, (2017). Halkos & Skouloudis, (2017) study found that when Individualism and Long-term/short-term Orientation were high, Power Distance and Uncertainty Avoidance had a negative and insignificant impact on the CSR index. Different results ³³⁰were found by Ringov & Zollo, (2007); Waldman et al., (2006); Peng et al., (2012); Peng et al., (2014) which states that uncertainty avoidance has a positive and significant effect on CSR ³³¹implementation

Long-term Orientation/Short- Term Orientation-CSR

The results showed that the long-term orientation had no impact on CSR implementation, which was indicated by a significance level greater than 0.005. This finding proves that social problems in the form of equality are questioned but have no impact on CSR implementation. ³³²This shows that nobleness, benefits are not the main factor in supporting CSR, there are still other factors, namely the distance of power

The results of the study contradict the findings made by Halkos & Skouloudis, (2016) and Halkos & Skouloudis, (2017).

5.CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study aims to examine the influence of community culture on the implementation of CSR. Cultural variables are proxied by Hofstede's Cultural dimension indicators which have 6 dimensions namely Power Distance, Individualism / Collectivism, Masculinity / Femininity, Uncertainty Avoidance, Long-Term Orientation / Short-Term Orientation and Indulgence / Resistance. However, this study only uses 5 dimensions without spit / refuse, because this study does indeed replicate a study conducted by Halkos & Skouloudis, (2017). The difference in this study is from the sample used.

This study uses a sample of echelon 1 and 2 employees in 50 BUMN in Indonesia. The assumption is that employees are also civilized and cultured societies, while culture in Indonesia is very diverse. The location of BUMNs spread throughout Indonesia allows cultural differences. Each island in Indonesia has a different cultural character. So that this difference is possible to cause differences in the implementation of CSR.

Hypothesis testing generated in this study shows, First, the proposed research model is quite appropriate because it has fulfilled several established criteria To test the hypothesis there are several variables that have an influence and are not significant on CSR implementation. The hypothesis that has an influence and significance on CSR implementation is H1 and H2 with the independent variable H1 is Power Distance, while H2 with the independent variable Individualism / Collectivism.

Another hypothesis is that H3 to H4 has no effect on CSR implementation, with the independent variable for H3 being Masculinity/Femininity Dimension, H4 is Uncertainty Avoidance Dimension and H5 is Long-term / Short-term Orientation. This shows that the 5 cultural dimensions discovered by

Hofstede's did not all have an impact on the implementation of CSR in 50 SOEs in Indonesia.

Considering the conclusions of this study³⁵⁵, the author is fully aware of the weaknesses and limitations that still need to be addressed and required more attention, such as: this research only involves 50 SOE's in Indonesia, whereas SOE's in Indonesia are 115 companies³⁵⁶. Based on discussions and conclusions³⁵⁷ from the results of multiple linear regression analysis, suggestions that can be submitted for future research are to increase the population range, to be added other variables besides power distance, Individualism/Collectivism, Masculinity-/Femininity, Uncertainty Avoidance, long-term/short-term Orientation and to involve more respondents in a wider place the scope of the work unit, so the results are produced³⁵⁸ will be more comprehensive³⁵⁹.

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1.	Key words → Keywords	Confused Words	Correctness
2.	culture → literature	Word Choice	Engagement
3.	linier → linear	Misspelled Words	Correctness
4.	The questionnaire	Improper Formatting	Correctness
5.	, which	Punctuation in Compound/Complex Sentences	Correctness
6.	<i>The findings of this study indicate that the five dimensions of Hofstede's culture are only Power Distance and Individualism / Collectivism which can predict the implementation of CSR in state-owned companies in Indonesia.</i>	Hard-to-read text	Clarity
7.	This	Intricate Text	Clarity
8.	, and	Punctuation in Compound/Complex Sentences	Correctness
9.	influence → impact, control	Word Choice	Engagement
10.	<i>This shows that Power Distance and individualism / Collectivism have a positive influence on CSR implementation companies, while Uncertainty Avoidance, Masculinity / Femininity and long-term / short-term Orientation have a negative influence on it.</i>	Hard-to-read text	Clarity
11.	the results → The results	Improper Formatting	Correctness
12.	be separated	Passive Voice Misuse	Clarity
13.	hereinafter → from now on, after this, in the future, starting now	Outdated Language	Clarity
14.	the main	Determiner Use (a/an/the/this, etc.)	Correctness

15.	towards to → towards to	Improper Formatting	Correctness
16.	to	Wrong or Missing Prepositions	Correctness
17.	hereinafter → from now on, after this, in the future, starting now	Outdated Language	Clarity
18.	<i>This</i>	Intricate Text	Clarity
19.	community → city, town	Word Choice	Engagement
20.	from → on	Wrong or Missing Prepositions	Correctness
21.	, and	Punctuation in Compound/Complex Sentences	Correctness
22.	<i>Some researchers claim that CSR is a mechanism for an organization that voluntarily integrates their attention on social and environment in each of its operational activities and always interacts with stakeholders even though profit is the ultimate goal (Friedman, 2007; Roberts, 1992; Dobers & Halm...</i>	Hard-to-read text	Clarity
23.	<i>are increased</i>	Passive Voice Misuse	Clarity
24.	the reputation	Determiner Use (a/an/the/this, etc.)	Correctness
25.	<i>Książak & Fischbach (2018) states that CSR implementation in companies will have an impact on increasing profitability for example through environmental efficiency, increasing accountability and assessment of the investment community, encouraging employee commitment because they are cared for and v...</i>	Hard-to-read text	Clarity
26.	<i>be concluded</i>	Passive Voice Misuse	Clarity

27.	<i>is always communicated</i>	Passive Voice Misuse	Clarity
28.	important → critical, crucial, essential	Word Choice	Engagement
29.	always → still	Word Choice	Engagement
30.	is → in	Confused Words	Correctness
31.	<i>One of stakeholder perspective that is always inherent is the culture in each region or country (Ringov & Zollo, 2007; Sungkharat, 2010) because it has a normative movement into a situated CSR perspective</i>	Hard-to-read text	Clarity
32.	<i>was established</i>	Passive Voice Misuse	Clarity
33.	<i>was established</i>	Passive Voice Misuse	Clarity
34.	states → States	Improper Formatting	Correctness
35.	¶ Similarly...	Intricate Text	Clarity
36.	factors → elements	Word Choice	Engagement
37.	culture → learning, lifestyle	Word Choice	Engagement
38.	<i>This</i>	Intricate Text	Clarity
39.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
40.	which → Which	Improper Formatting	Correctness
41.	a main → the main	Determiner Use (a/an/the/this, etc.)	Correctness
42.	main → central	Word Choice	Engagement
43.	<i>This</i>	Intricate Text	Clarity
44.	certainly → undoubtedly	Word Choice	Engagement

45.	influence → power, weight, impact, force	Word Choice	Engagement
46.	is determined	Passive Voice Misuse	Clarity
47.	, and	Punctuation in Compound/Complex Sentences	Correctness
48.	Whereas Jamali & Neville (2011) conceptualized dipolar convergence versus divergence in CSR and argued that overall convergence in CSR was explicitly seen by CSR conceptualization that would be shaped by the historical, cultural, economic, and political contexts of each country and company	Hard-to-read text	Clarity
49.	This	Intricate Text	Clarity
50.	, and	Punctuation in Compound/Complex Sentences	Correctness
51.	difficult → challenging	Word Choice	Engagement
52.	culture → literature	Word Choice	Engagement
53.	to use cultural indicators that influence factors with CSR implementation rarely	Misplaced Words or Phrases	Correctness
54.	deeply,	Punctuation in Compound/Complex Sentences	Correctness
55.	If we look more deeply Indonesia consists of various ethnic groups that have a diversity of religions, customs, languages, arts, crafts, livelihoods, so that it is known as the largest multicultural country in the world.	Hard-to-read text	Clarity
56.	been maintained	Passive Voice Misuse	Clarity
57.	maintained → kept, renewed	Word Choice	Engagement

58.	a behavior	Determiner Use (a/an/the/this, etc.)	Correctness
59.	↵ →).	Improper Formatting	Correctness
60.	environment → situation	Word Choice	Engagement
61.	<i>For example, when employees volunteer for team-based CSR activities, this can then create bonds and improve working relationships and hence increase their ability to work more effectively on other business projects.</i>	Hard-to-read text	Clarity
62.	implementation → application	Word Choice	Engagement
63.	example,	Comma Misuse within Clauses	Correctness
64.	important → essential	Word Choice	Engagement
65.	↵ →).	Improper Formatting	Correctness
66.	was also expressed	Passive Voice Misuse	Clarity
67.	, and	Comma Misuse within Clauses	Correctness
68.	<i>This was also expressed by several researchers including M. Lee & Kim, (2017); Lunenberg (2014) which states that CSR activities include programs in the development of both the economy, education, public health, culture, human rights and companies will involve the ideas of local communities from t...</i>	Hard-to-read text	Clarity
69.	responsibility.	Closing Punctuation	Correctness
70.	have → has	Faulty Subject-Verb Agreement	Correctness
71.	<i>How have Hofstede's cultural dimension which consists of Power Distance,</i>	Hard-to-read text	Clarity

<i>Individualism/Collectivism Dimension (IDV), Uncertainty Avoidance Dimension (UAI), Masculinity/Femininity (MAS) Dimension, Long-term/short-term Orientation (LTO) affected CSR Implementation?</i>			
72.	<i>Corporate Social Responsibility is a concept that continues to develop and does not yet have a standard definition or set of specific criteria that are fully recognized by the parties involved in it.</i>	Hard-to-read text	Clarity
73.	, and	Comma Misuse within Clauses	Correctness
74.	<i>"The continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large".</i>	Wordy Sentences	Clarity
75.	↵ → ."	Misuse of Semicolons, Quotation Marks, etc.	Correctness
76.	↵.Whereas → whereas	Incomplete Sentences	Correctness
77.	<i>Whereas Jamali & Karam (2018) defines CSR as a company's commitment to account for the impact of its operations in the social, economic, and environmental dimensions and continuously maintain that these impacts contribute to the benefit of society and the environment.</i>	Hard-to-read text	Clarity
78.	important → critical	Word Choice	Engagement
79.	good → ethical	Word Choice	Engagement
80.	<i>There are six main priorities that increasingly show the importance of CSR, namely the debate about the rich and the poor, the priority of the country is more important for its people, the more important the meaning of sustainability,</i>	Hard-to-read text	Clarity

the more intense the critical spotlight and the strengthening of...

81.	employees,	Comma Misuse within Clauses	Correctness
82.	<i>Carroll (2004) classifies CSR implementation in companies as follows: 1) Economic Responsibility meaning that it remains profitable for shareholders, provides good jobs for its employees, and produces quality products for its customers.</i>	Hard-to-read text	Clarity
83.	<i>is done</i>	Passive Voice Misuse	Clarity
84.	<i>Legal Responsibility is Every company action must follow the law and apply according to the rules of the game 3) Ethical Responsibility is doing business with morals, doing what is right, what is done must be fair and not cause damage 4).</i>	Hard-to-read text	Clarity
85.	<i>be considered</i>	Passive Voice Misuse	Clarity
86.	<i>is more emphasized</i>	Passive Voice Misuse	Clarity
87.	, CSR	Punctuation in Compound/Complex Sentences	Correctness
88.	a future savings → future savings, a future saving	Determiner Use (a/an/the/this, etc.)	Correctness
89.	benefits	Wordy Sentences	Clarity
90.	<i>be returned</i>	Passive Voice Misuse	Clarity
91.	Culture → Learning, Religion	Word Choice	Engagement
92.	<i>be preserved</i>	Passive Voice Misuse	Clarity

93.	<i>Culture is a national identity that must be respected and maintained and needs to be preserved so that our culture does not disappear and can become a legacy for our children and grandchildren.</i>	Hard-to-read text	Clarity
94.	existed → lived	Word Choice	Engagement
95.	<i>Indonesian culture is all cultures that exist in Indonesia, namely all the peaks and valuable cultural essence in the entire Indonesian archipelago, both those that have existed for a long time and new creations with a national spirit (Rahmawani & Hartanti, 2010).</i>	Hard-to-read text	Clarity
96.	<i>been defined</i>	Passive Voice Misuse	Clarity
97.	principle,	Comma Misuse within Clauses	Correctness
98.	societies → organizations	Word Choice	Engagement
99.	the culture	Determiner Use (a/an/the/this, etc.)	Correctness
100.	mind,	Punctuation in Compound/Complex Sentences	Correctness
101.	certain → specific	Word Choice	Engagement
102.	culture → religion, learning	Word Choice	Engagement
103.	G.Hofstede's,	Punctuation in Compound/Complex Sentences	Correctness
104.	meaningless.	Closing Punctuation	Correctness
105.	<i>The Cultural Dimension according to Hofstede's is "Dimension of culture is the comparison of cultures presupposes that there is something to be compared-that</i>	Hard-to-read text	Clarity

each culture is not unique that any parallel with another culture is meaningless"

106.	<i>This</i>	Intricate Text	Clarity
107.	be compare → <i>be compared</i>	Incorrect Verb Forms	Correctness
108.	<i>, and</i>	Punctuation in Compound/Complex Sentences	Correctness
109.	culture → <i>religion</i>	Word Choice	Engagement
110.	certain → <i>specific, precise, particular, defined</i>	Word Choice	Engagement
111.	6 → <i>six</i>	Improper Formatting	Correctness
112.	<i>Hofstede's theory has 6 main dimensions, namely 1) Power Distance Dimension, this dimension is based on the suggestion that people in the society are unequal in status and social power (Alumaran, Bella, & Chen, 2015).</i>	Hard-to-read text	Clarity
113.	society → <i>organization</i>	Word Choice	Engagement
114.	<i>Hofstede's argued that power is distributed unfairly in any society (Hofstede, 2011); 2) Individualism /Collectivism Dimension, Individualistic cultures are comprised of individuals that prioritize interests of their own and of their direct families rather than collective objectives (Hofstede's & G...</i>	Hard-to-read text	Clarity
115.	<i>Men are assertive and tough; women are modest and tender (Alumaran et al., 2015), 4) Uncertainty Avoidance Dimension, This dimension focuses on the level of stress in the society in the face of unknown and unexpected future events (Hofstede, 2011).</i>	Hard-to-read text	Clarity
116.	difficult → <i>challenging</i>	Word Choice	Engagement

117.	<i>Companies operating in areas with high uncertainty avoidance tend to be more difficult to meet their social and environmental demands (Widagdo, 2010), 5) Long term/short term Orientation, The dimension argues in opposing short-term aspect of the Confucian thinking and thrift and focuses on persona...</i>	Hard-to-read text	Clarity
118.	a culture , or the culture	Determiner Use (a/an/the/this, etc.)	Correctness
119.	have an influence on → influence	Wordy Sentences	Clarity
120.	<i>been conducted</i>	Passive Voice Misuse	Clarity
121.	culture → learning, religion	Word Choice	Engagement
122.	<i>Studies on culture that have an influence on CSR have been conducted by several researchers including Caprar, Devinney, Kirkman, & Caligiuri, (2015) stating that culture is an antecedent or problem related to the implementation of sustainability.</i>	Hard-to-read text	Clarity
123.	state → indicate, report, say	Word Choice	Engagement
124.	culture → learning, religion	Word Choice	Engagement
125.	important → essential, vital	Word Choice	Engagement
126.	2007; → 2007;	Improper Formatting	Correctness
127.	Serafeim,	Punctuation in Compound/Complex Sentences	Correctness
128.	<i>been carried</i>	Passive Voice Misuse	Clarity
129.	a social , or the social	Determiner Use (a/an/the/this, etc.)	Correctness
130.	dimensions → aspects	Word Choice	Engagement

131.	<i>Research on the influence of Culture on CSR has been carried out Waldman et al., (2006) using the GLOBE dimension on social culture that examines the relationship between cultural dimensions proxied in Institutional Collectivism and Power Distance indicators and CSR Values of top-level managers.</i>	Hard-to-read text	Clarity
132.	the Hofstede's	Determiner Use (a/an/the/this, etc.)	Correctness
133.	dimension → aspect	Word Choice	Engagement
134.	the Power	Determiner Use (a/an/the/this, etc.)	Correctness
135.	, and	Punctuation in Compound/Complex Sentences	Correctness
136.	Skouloudis,	Punctuation in Compound/Complex Sentences	Correctness
137.	.,	Punctuation in Compound/Complex Sentences	Correctness
138.	Ringov → Ringo, Ring	Misspelled Words	Correctness
139.	.,	Punctuation in Compound/Complex Sentences	Correctness
140.	Asandei,	Punctuation in Compound/Complex Sentences	Correctness
141.	extent → size	Word Choice	Engagement
142.	determine → evaluate	Word Choice	Engagement
143.	behavior → action	Word Choice	Engagement

144.	<i>The power distance a boss B and a subordinate S in a hierarchy is the difference between the extent to which B can determine the behavior of S and the extent to which S can determine the behavior of B (Hofstede, 2011)</i>	Hard-to-read text	Clarity
145.	accepts → takes	Word Choice	Engagement
146.	someone → Someone	Improper Formatting	Correctness
147.	in → to	Wrong or Missing Prepositions	Correctness
148.	large → considerable, significant	Word Choice	Engagement
149.	<i>Whereas the countries with large power distance tend to use power relations that are more autocratic and paternalistic.</i>	Hard-to-read text	Clarity
150.	<i>Whereas the countries with large power distance tend to use power relations that are more autocratic and paternalistic.</i>	Incomplete Sentences	Correctness
151.	certain → specific, particular	Word Choice	Engagement
152.	power → control, energy	Word Choice	Engagement
153.	<i>is operated</i>	Passive Voice Misuse	Clarity
154.	<i>, namely</i>	Punctuation in Compound/Complex Sentences	Correctness
155.	<i>Individualism/Collectivism Dimension (IDV)</i>	Hard-to-read text	Clarity
156.	<i>Individualism/collectivism related to the integration of individuals into primary groups (Hofstede, 2011).</i>	Hard-to-read text	Clarity
157.	<i>is distinguished</i>	Passive Voice Misuse	Clarity
158.	behaviour → behavior	Mixed Dialects of English	Correctness

159.	the society	Determiner Use (a/an/the/this, etc.)	Correctness
160.	" → ."	Misuse of Semicolons, Quotation Marks, etc.	Correctness
161.	personal	Wordy Sentences	Clarity
162.	the society	Determiner Use (a/an/the/this, etc.)	Correctness
163.	own	Wordy Sentences	Clarity
164.	Several factors influence	Wordy Sentences	Clarity
165.	, and	Punctuation in Compound/Complex Sentences	Correctness
166.	taxonomy,	Comma Misuse within Clauses	Correctness
167.	shows → show	Faulty Subject-Verb Agreement	Correctness
168.	is conceptualized	Passive Voice Misuse	Clarity
169.	" → ."	Misuse of Semicolons, Quotation Marks, etc.	Correctness
170.	is based	Passive Voice Misuse	Clarity
171.	individualism/collectivism	Improper Formatting	Correctness
172.	dimensions → aspects	Word Choice	Engagement
173.	shareholders/owners	Improper Formatting	Correctness
174.	community/state	Improper Formatting	Correctness
175.	Given that CSR is based on social	Hard-to-read text	Clarity

objectives, the cultural dimension of individualism / collectivism tends to be related to three main dimensions (shareholders / owners, stakeholders, community / state welfare) of managerial values that are relevant to CSR decision making (Waldman et al., 2006).

176.	<i>been identified</i>	Passive Voice Misuse	Clarity
177.	greater → more significant, more considerable	Word Choice	Engagement
178.	<i>A society characterized by a high level of individualism usually allows for a greater margin of individual initiative and is more willing to tolerate unilateral decision making.</i>	Hard-to-read text	Clarity
179.	<i>In countries with low levels of individualism, community members form expectations that the decision-making process will be broader, more participatory, and more consultative (Crossland & DC. Hambrick, 2011).</i>	Hard-to-read text	Clarity
180.	the Individualism	Determiner Use (a/an/the/this, etc.)	Correctness
181.	avoiding → preventing	Word Choice	Engagement
182.	<i>This</i>	Intricate Text	Clarity
183.	organizational → corporate	Word Choice	Engagement
184.	<i>be influenced</i>	Passive Voice Misuse	Clarity
185.	<i>This</i>	Intricate Text	Clarity
186.	activity,	Punctuation in Compound/Complex Sentences	Correctness
187.	, and	Punctuation in Compound/Complex	Correctness

		Sentences	
188.	<i>Masculinity/Femininity Dimension</i>	Hard-to-read text	Clarity
189.	G.Hofstede's,	Punctuation in Compound/Complex Sentences	Correctness
190.	<i>Hofstede's & G.Hofstede's, (1985) explains masculinity and femininity as the dominant pattern of gender roles in most traditional and modern societies.</i>	Hard-to-read text	Clarity
191.	society → culture	Word Choice	Engagement
192.	values → benefits, costs	Word Choice	Engagement
193.	, and	Comma Misuse within Clauses	Correctness
194.	dimension → size, proportion, aspect	Word Choice	Engagement
195.	value → cost	Word Choice	Engagement
196.	dimension → aspect, size	Word Choice	Engagement
197.	dimension → aspect, size	Word Choice	Engagement
198.	<i>In the masculine dimension, the difference between gender roles seems more dramatic and less flexible than the feminine dimension which sees men and women having the same values, emphasizing simplicity and caring(Salvi et al., 2017).</i>	Hard-to-read text	Clarity
199.	<i>Ringov & Zollo, (2007) study the effects of differences in national cultures (expressed by Hofstede's model) on corporate non-financial performance around the world and postulate that countries where power distance, individualism, masculinity, and uncertainty avoidance are intense, they exhibit low...</i>	Hard-to-read text	Clarity

200.	and → And	Improper Formatting	Correctness
201.	findings → results	Word Choice	Engagement
202.	impacts → effects, implications	Word Choice	Engagement
203.	dimension → size, aspect, proportion	Word Choice	Engagement
204.	vs.	Comma Misuse within Clauses	Correctness
205.	Confucian teachings strongly influence this dimension	Passive Voice Misuse	Clarity
206.	dimensions → sizes	Word Choice	Engagement
207.	is based	Passive Voice Misuse	Clarity
208.	The Chinese	Determiner Use (a/an/the/this, etc.)	Correctness
209.	<i>This shows respect for people called "giving face" in their culture, 3) Virtuous behavior towards others implies not treating others as you do not want to be treated as such by others, 4) Doing good is one of life's tasks by increasing knowledge, skills, working hard, not being wasteful, patient an...</i>	Hard-to-read text	Clarity
210.	, and	Punctuation in Compound/Complex Sentences	Correctness
211.	is oriented	Passive Voice Misuse	Clarity
212.	, and	Punctuation in Compound/Complex Sentences	Correctness
213.	been determined	Passive Voice Misuse	Clarity
214.	determined → identified, established, defined, discovered	Word Choice	Engagement

215.	<i>The objective of the researcher to use a quantitative approach is to determine the effect of the variables that have been determined in this study.</i>	Wordy Sentences	Clarity
216.	population → community, people	Word Choice	Engagement
217.	<i>The population used in this study are General Managers and Senior Managers of CSR who work in SOEs throughout Indonesia, amounting to 115 SOEs, but the sample taken by researchers is 50 SOEs located in Java for reasons of time and cost making it easier to distribute questionnaires in obtaining data.</i>	Hard-to-read text	Clarity
218.	have an obligation to	Determiner Use (a/an/the/this, etc.)	Correctness
219.	have the obligation to → must, should	Wordy Sentences	Clarity
220.	article → section, column	Word Choice	Engagement
221.	article → section	Word Choice	Engagement
222.	article → Article	Misspelled Words	Correctness
223.	<i>CSR is mandatory, namely through 1) Law No. 40 of 2007 article 74 concerning Limited Liability Companies (UU PT) and Law No. 25 of 2007 article 15 (b) and article 16 (d) concerning Investment (PM Law), each company or investor is required to carry out an effort to carry out the corporate responsibi...</i>	Hard-to-read text	Clarity
224.	<i>Decree of the Minister of Finance of the Republic of Indonesia No. 316 / KMK 016/1994 concerning the Program for the Development of Small Businesses and Cooperatives by State-Owned Enterprises, which was then reaffirmed by Decree of the State Minister for State-Owned Enterprises no.</i>	Hard-to-read text	Clarity

225.	use → used	Incorrect Verb Forms	Correctness
226.	the multiple, or a multiple	Determiner Use (a/an/the/this, etc.)	Correctness
227.	technique → techniques	Incorrect Noun Number	Correctness
228.	5 → five	Improper Formatting	Correctness
229.	<i>The equation model is to use 5 indicators of Hofstede's cultural dimensions, namely Power Distance Dimension (PDI), Individualism vs. Collectivism Dimension (IDV), Uncertainty Avoidance Dimension (UAI), Masculinity versus Femininity (MAS) Dimension, Long-term Orientation (LTO).</i>	Hard-to-read text	Clarity
230.	<i>Whereas CSR Implementation is more emphasized on the influence of Macro CSR by controlling aspects of efficiency in institutions and socioeconomic conditions called Gross Domestic Product growth (GDP_{gr}), Macroeconomic stability (MS), the ease of doing business index (EDB) and corruption control (...</i>	Hard-to-read text	Clarity
231.	MS → MSG	Confused Words	Correctness
232.	were → was	Faulty Subject-Verb Agreement	Correctness
233.	1 → one	Improper Formatting	Correctness
234.	2 → two	Improper Formatting	Correctness
235.	<i>This</i>	Intricate Text	Clarity
236.	The questionnaire, or A questionnaire	Determiner Use (a/an/the/this, etc.)	Correctness
237.	<i>was not responded</i>	Passive Voice Misuse	Clarity
238.	The questionnaire, or A questionnaire	Determiner Use (a/an/the/this, etc.)	Correctness

239.	Summary b → Summary	Misspelled Words	Correctness
240.	The error, or An error	Determiner Use (a/an/the/this, etc.)	Correctness
241.	R-value → R-value	Misspelled Words	Correctness
242.	value → amount, cost	Word Choice	Engagement
243.	<i>While the value of R Square (R2) or the coefficient of determination is measuring the extent to which the ability of the model to explain the dependent variable.</i>	Wordy Sentences	Clarity
244.	<i>While the value of R Square (R2) or the coefficient of determination is measuring the extent to which the ability of the model to explain the dependent variable.</i>	Incomplete Sentences	Correctness
245.	<i>This</i>	Intricate Text	Clarity
246.	<i>This</i>	Intricate Text	Clarity
247.	shows → indicates	Word Choice	Engagement
248.	other variables outside the model explain the remaining 43.6%	Passive Voice Misuse	Clarity
249.	<i>This also shows that the model used to explain the implementation of CSR by 56.3%, while the remaining 43.6% is explained by other variables outside the model.</i>	Wordy Sentences	Clarity
250.	, namely	Punctuation in Compound/Complex Sentences	Correctness
251.	, and	Comma Misuse within Clauses	Correctness
252.	, simultaneously	Punctuation in Compound/Complex	Correctness

Sentences			
253.	<i>This</i>	Intricate Text	Clarity
254.	<i>is indicated</i>	Passive Voice Misuse	Clarity
255.	greater → more significant	Word Choice	Engagement
256.	<i>This</i>	Intricate Text	Clarity
257.	<i>This</i>	Intricate Text	Clarity
258.	power → force	Word Choice	Engagement
259.	equality → justice	Word Choice	Engagement
260.	<i>This</i>	Intricate Text	Clarity
261.	community → society	Word Choice	Engagement
262.	community → city	Word Choice	Engagement
263.	an injustice	Determiner Use (a/an/the/this, etc.)	Correctness
264.	, and	Punctuation in Compound/Complex Sentences	Correctness
265.	Indonesia. → Indonesia.	Improper Formatting	Correctness
266.	know,	Punctuation in Compound/Complex Sentences	Correctness
267.	<i>This</i>	Intricate Text	Clarity
268.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
269.	concerning → regarding	Word Choice	Engagement

270.	In addition → Also, Besides	Wordy Sentences	Clarity
271.	positive → definite	Word Choice	Engagement
272.	is based	Passive Voice Misuse	Clarity
273.	strong → robust	Word Choice	Engagement
274.	basis → foundation	Word Choice	Engagement
275.	is used	Passive Voice Misuse	Clarity
276.	<i>In addition, public policy is a positive form that is based on a legal basis that is coercive so that the implementation of the PKBL is not merely implemented but has a strong legal basis from the Central Government that is used as a guideline for the implementation of any planned program.</i>	Hard-to-read text	Clarity
277.	research → study	Word Choice	Engagement
278.	can → could	Faulty Tense Sequence	Correctness
279.	be realized	Passive Voice Misuse	Clarity
280.	realized → achieved, understood, recognized, accomplished	Word Choice	Engagement
281.	adequately realized, appropriately realized	Word Choice	Engagement
282.	<i>The results of this study are consistent with research conducted by Ringov & Zollo, (2007); Ioannou & Serafeim, (2012) In his research stated that the implementation of CSR can be realized well if the authorities do not have distance from the surrounding community, so that equality and justice can ...</i>	Hard-to-read text	Clarity
283.	have tendency → tend	Wordy Sentences	Clarity
284.	a tendency, or the tendency	Determiner Use	Correctness

		(a/an/the/this, etc.)	
285.	<i>Cohen et al., (1996) stated that culture created by internalizing long or high distances between people and government have tendency to look at ethics from a business perspective and prioritize benefits over the culture around it.</i>	Hard-to-read text	Clarity
286.	a very strong → an extreme	Word Choice	Engagement
287.	a very low → a shallow, a deficient	Word Choice	Engagement
288.	<i>While Waldman et al., (2006) states that culture created with a very strong power distance will encourage managers to have a very low level of concern for stakeholders such as employees and customers.</i>	Hard-to-read text	Clarity
289.	social,	Comma Misuse within Clauses	Correctness
290.	social-economic → social-economic	Misspelled Words	Correctness
291.	<i>This</i>	Intricate Text	Clarity
292.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
293.	has a negative impact on → hurts, harms	Wordy Sentences	Clarity
294.	CSR.	Closing Punctuation	Correctness
295.	<i>This</i>	Intricate Text	Clarity
296.	0.005,	Punctuation in Compound/Complex Sentences	Correctness
297.	greater → higher	Word Choice	Engagement
298.	<i>The results showed that people who have high individual attitudes tend to tolerate unilateral decision making or can be</i>	Hard-to-read text	Clarity

	<i>interpreted by the community with this model tends to have properties that do not care about the surrounding circumstances.</i>		
299.	<i>Whereas communities with a low level of individualism will form expectations that the decision-making process will be broader, more participatory, and more consultative.</i>	Hard-to-read text	Clarity
300.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
301.	.,	Punctuation in Compound/Complex Sentences	Correctness
302.	Skouloudis,	Punctuation in Compound/Complex Sentences	Correctness
303.	.,	Punctuation in Compound/Complex Sentences	Correctness
304.	individualism/collectivism	Improper Formatting	Correctness
305.	<i>Whereas Peng et al., (2014) stated that individualism / collectivism has a negative influence on CSR performance</i>	Hard-to-read text	Clarity
306.	<i>This dimension shows that masculine societies prefer to behave autonomously and decisively, while feminine culture places more emphasis on behavior in a way that likes and likes.</i>	Hard-to-read text	Clarity
307.	masculine/feminine	Improper Formatting	Correctness
308.	<i>This</i>	Intricate Text	Clarity
309.	<i>is indicated</i>	Passive Voice Misuse	Clarity
310.	<i>This</i>	Intricate Text	Clarity

311.	mutual	Wordy Sentences	Clarity
312.	cooperation,	Punctuation in Compound/Complex Sentences	Correctness
313.	common → shared	Word Choice	Engagement
314.	masculinity/femininity	Improper Formatting	Correctness
315.	<i>The results of this study are consistent with research conducted by Ringov & Zollo, (2007); Peng et al., (2014); Halkos & Skouloudis, (2016) which states that masculinity / femininity does not significantly influence CSR implementation.</i>	Hard-to-read text	Clarity
316.	Burton & Lih Fah found different results	Passive Voice Misuse	Clarity
317.	<i>This</i>	Intricate Text	Clarity
318.	<i>is indicated</i>	Passive Voice Misuse	Clarity
319.	<i>This</i>	Intricate Text	Clarity
320.	greater → more significant, more excellent, more exceptional, higher	Word Choice	Engagement
321.	a result	Determiner Use (a/an/the/this, etc.)	Correctness
322.	result,	Comma Misuse within Clauses	Correctness
323.	significance → importance	Word Choice	Engagement
324.	greater → more significant, more excellent	Word Choice	Engagement
325.	<i>be used</i>	Passive Voice Misuse	Clarity

326.	<i>Based on the information above, the results found show that BUMN employees in Indonesia see that uncertainty is a necessity that cannot be used as a measure in determining the successful implementation of CSR in Indonesia.</i>	Hard-to-read text	Clarity
327.	<i>been done</i>	Passive Voice Misuse	Clarity
328.	the results → The results	Improper Formatting	Correctness
329.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
330.	<i>were found</i>	Passive Voice Misuse	Clarity
331.	implementation.	Closing Punctuation	Correctness
332.	<i>This</i>	Intricate Text	Clarity
333.	6 → six	Improper Formatting	Correctness
334.	, namely	Punctuation in Compound/Complex Sentences	Correctness
335.	, and	Comma Misuse within Clauses	Correctness
336.	<i>Cultural variables are proxied by Hofstede's Cultural dimension indicators which have 6 dimensions namely Power Distance, Individualism / Collectivism, Masculinity / Femininity, Uncertainty Avoidance, Long-Term Orientation / Short-Term Orientation and Indulgence / Resistance.</i>	Hard-to-read text	Clarity
337.	5 → five	Improper Formatting	Correctness
338.	spit / refuse → spit/refuse	Improper Formatting	Correctness
339.	<i>is from the sample used</i>	Passive Voice Misuse	Clarity

340.	the culture	Determiner Use (a/an/the/this, etc.)	Correctness
341.	So → so	Incomplete Sentences	Correctness
342.	differences → variations	Word Choice	Engagement
343.	quite → entirely	Word Choice	Engagement
344.	hypothesis,	Punctuation in Compound/Complex Sentences	Correctness
345.	several variables have	Wordy Sentences	Clarity
346.	hypothesis → belief, theory, assumption, suggestion	Word Choice	Engagement
347.	an influence → an impact, a weight, an importance	Word Choice	Engagement
348.	an influence	Determiner Use (a/an/the/this, etc.)	Correctness
349.	<i>The hypothesis that has an influence and significance on CSR implementation is H1 and H2 with the independent variable H1 is Power Distance, while H2 with the independent variable Individualism / Collectivism.</i>	Hard-to-read text	Clarity
350.	does not affect	Wordy Sentences	Clarity
351.	, and	Punctuation in Compound/Complex Sentences	Correctness
352.	<i>Another hypothesis is that H3 to H4 has no effect on CSR implementation, with the independent variable for H3 being Masculinity/Femininity Dimension, H4 is Uncertainty Avoidance Dimension and H5 is Long-term / Short-term Orientation.</i>	Hard-to-read text	Clarity

353.	<i>This</i>	Intricate Text	Clarity
354.	5 → five	Improper Formatting	Correctness
355.	<i>Considering the conclusions of this study</i>	Misplaced Words or Phrases	Correctness
356.	as:	Misuse of Semicolons, Quotation Marks, etc.	Correctness
357.	<i>Considering the conclusions of this study, the author is fully aware of the weaknesses and limitations that still need to be addressed and required more attention, such as: this research only involves 50 SOE's in Indonesia, whereas SOE's in Indonesia are 115 companies.</i>	Hard-to-read text	Clarity
358.	in a wider → in the broader, on a broader	Word Choice	Engagement
359.	<i>Based on discussions and conclusions from the results of multiple linear regression analysis, suggestions that can be submitted for future research are to increase the population range, to be added other variables besides power distance, Individualism/Collectivism, Masculinity-/Femininity, Uncertai...</i>	Hard-to-read text	Clarity
360.	L.,	Punctuation in Compound/Complex Sentences	Correctness
361.	vs. → vs.	Improper Formatting	Correctness
362.	Ethucs → Ethics	Misspelled Words	Correctness
363.	In → in	Confused Words	Correctness
364.	, and	Comma Misuse within Clauses	Correctness
365.	, and	Comma Misuse within Clauses	Correctness

366.	Cross National → Cross-National	Misspelled Words	Correctness
367.	The difference	Determiner Use (a/an/the/this, etc.)	Correctness
368.	en → in	Wrong or Missing Prepositions	Correctness
369.	behaviour → behavior	Mixed Dialects of English	Correctness
370.	geert → Geert	Misspelled Words	Correctness
371.	hofstede's	Unknown Words	Correctness
372.	Amfiteatru → Anfiteatro	Misspelled Words	Correctness
373.	Amfiteatru → Anfiteatro	Misspelled Words	Correctness
374.	PePEc → RePEc	Misspelled Words	Correctness
375.	Natiion → Nation	Misspelled Words	Correctness
376.	Http://Ssrn.Com/Abstract=1661925,	Punctuation in Compound/Complex Sentences	Correctness
377.	July,	Comma Misuse within Clauses	Correctness
378.	hofstede's → Hofstede's, Hofstede	Misspelled Words	Correctness
379.	D.. → D., D...	Closing Punctuation	Correctness
380.	D.. → D..	Improper Formatting	Correctness
381.	Cross-Nation → cross-nation	Confused Words	Correctness
382.	corporate → organizational	Word Choice	Engagement
383.	, and	Comma Misuse within Clauses	Correctness

384.	dengan → Dengan	Misspelled Words	Correctness
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385.	Multi National → Multi-National	Misspelled Words	Correctness