

# The influence of hofstede's cultural dimensions on corporate social responsibility implementation: a study on state-owned companies in Java, Indonesia

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## ABSTRACT

This study aims to examine the influence of Hofstede's cultural dimension on the implementation of Corporate Social Responsibility at State-Owned Companies in Java, Indonesia. The data were analysed using multiple linear regression analysis with the sample consisting of 100 employees at 50 state-owned company in Java, Indonesia taken by using a purposive sampling method and the return rate of the questionnaire is 62%. The results indicate that the five dimensions of Hofstede's culture only Power Distance and Individualism/ Collectivism have a positive and significant effect on the implementation of Corporate Social Responsibility by State-Owned Companies in Indonesia, while Uncertainty Avoidance, Masculinity/ Femininity and Long-term/ Short-term Orientation have a negative but not significant effect on the implementation of Corporate Social Responsibility. The results also indicate that not all of Hofstede's cultural dimensions affect the implementation of corporate social responsibility to state-owned companies in Java, Indonesia. This research is expected to provide benefits for researchers and the community that culture is one of the factors that can be considered as a component that can influence the implementation of Corporate Social Responsibility.

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dimensi budaya Hofstede's terhadap implementasi Corporate Social Responsibility pada Perusahaan Milik Negara di Jawa, Indonesia. Data dianalisis dengan analisis regresi linier berganda dengan sampelnya terdiri atas 100 karyawan pada 50 Perusahaan Milik Negara di Jawa, Indonesia dengan metode purposive sampling dengan tingkat pengembalian kuesioner sebesar 62%. Hasil penelitian ini menunjukkan bahwa kelima dimensi budaya Hofstede's hanya Power Distance dan Individualism/Collectivism yang berpengaruh positif dan signifikan terhadap implementasi Corporate Social Responsibility pada Perusahaan Milik Negara di Jawa, Indonesia, sementara Uncertainty Avoidance, Masculinity/Femininity dan Long-term/short-term Orientation memiliki pengaruh negatif dan tidak signifikan terhadap implementasi Corporate Social Responsibility. Hasil studi juga menunjukkan bahwa lima Dimensi Budaya Hofstede's tidak seluruhnya berpengaruh terhadap implementasi corporate sosial responsibility pada Perusahaan Milik Negara di Jawa, Indonesia. Penelitian ini diharapkan dapat memberikan manfaat bagi peneliti dan masyarakat bahwa budaya merupakan salah satu faktor yang dapat dipertimbangkan sebagai komponen yang dapat memengaruhi implementasi Corporate Social Responsibility.

## 1. INTRODUCTION

Corporate Social Responsibility (CSR) is the company's responsibility towards society (Aguilera, Rupp, Williams, & Ganapathi, 2007; Lee & Carroll, 2011). In addition, CSR arises because there is a company's awareness of sustainability that is more important than

profit. This being sustainable can be realized if the company can create harmony with the community. The community is one of the parties that is quite important in maintaining the company's existence in the social, economic, political, and environmental fields (Miska et al., 2018).

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Some researchers claim that CSR is a mechanism for organizations that voluntarily integrate their attention to social and environment in each of their operational activities (Ismail, 2009; Cramer, 2013; Muhamad & Salleh, 2019). All CSR activities related to social and environmental activities are always conveyed to stakeholders even though profit is the ultimate goal (Friedman, 2007; Roberts, 1992; Dobers & Halme, 2009; Millon, 2015).

The company's ability to serve stakeholders is an obligation not only to get profit but also responsible for the stakeholders. It is noted that the impact of companies serving stakeholders is very beneficial. Some of the main benefits that can be felt by companies are increased profitability and financial performance (Yang & Baasandorj, 2017; Bhardwaj, Chatterjee, Demir, & Turut, 2018).

Księżak & Fischbach (2018) states that the implementation of CSR in companies will have an impact on increasing profits. For example, the company's efficiency from protecting the environment, increasing the accountability and valuation of the investment community, encouraging employee commitment because they are cared for and valued, reducing turmoil with the community and increasing the company's reputation and branding. To that end, companies that implement CSR properly will have the opportunity to increase the value of the company that is always communicated to its stakeholders. The stakeholder perspective is the most important factor in creating a company's image and value. One of stakeholder perspective that is always inherent with a culture in each region or country (Ringov & Zollo, 2007; Sungkharat, 2010). Therefore, CSR could lead to the increase of the profit and benefits for the stakeholders so that it can also enhance the environment's cultures.

The company was established as a result of a social contract formed by the cultural system in which the company was established (Korroum, 2012). The cultural system model can present a four point to understand how CSR is framed and built with the cultural boundaries that exist in a country (Karroum, 2012). Cultural factors in developing countries will be different from cultures in developed countries, both in eastern and western states (Džupina, 2016).

Therefore, culture is a factor that must be considered in implementing CSR in the company. This is in accordance with the opinion

Khalitova (2019), which states that the cultural system model can display the main points that understand how CSR must be framed and developed with cultural boundaries in a country. It certainly will be very interesting to study deeper.

Some researchers have recognized that culture is one of the main factors driving CSR (Ioannou & Serafeim, 2012; Halkos & Skouloudis, 2016; Nguyen & Truong, 2016; Jamali & Karam, 2018).

Ioannou & Serafeim (2012) states that companies significantly influence CSR. Where, the influence is determined by politics, labor, culture and the education system. Whereas Jamali & Neville (2011) conceptualized dipolar convergence versus divergence in CSR and argued that overall convergence in CSR was explicitly seen from CSR conceptualizations that would be shaped by the historical, cultural, economic, and political contexts of each country and company.

In some researches in Indonesia, the cultural factors of the community are still not widely conducted. This is due to the diversity of Indonesian culture and it is still difficult to link CSR implementation with the existing culture. 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. Cultural diversity in Indonesia causes companies to rarely use cultural indicators that influence factors with CSR implementation.

According to Widodo (2012), culture is a reflection of the behavior that has been maintained for generations and the harmonization between humans and the environment. Human interaction with the environment can influence companies to understand the nature of the environment around them. Environmental reactions to life activities and people's views of life that accumulates in people's behavior and is known as the culture of the local community (Vitasurya, 2016).

A well-appreciated community culture will foster awareness of the surrounding environment. The culture that is the behavior of the community can help others and benefit the community (Nasieku, Togun, & Olubunmi, 2014). 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. Whereas in the implementation of CSR, socio-cultural factors, local conditions, politics, economy affect the implementation of CSR in various countries. For example, In Thailand, local people play an important role in social and political attitudes (Sungkharat, 2010). Sungkharat (2010) stated that the culture of the local people played a very important role in directing social and political journeys in Thailand. The behavior and habits of the local community are key to explaining the way of life of the local community, habits, and traditions as well as the social and cultural community. This will certainly affect development in the country of Thailand. The Thai government believes that development cannot occur when economic, social and cultural aspects are isolated from each other. For this reason, the cultural empowerment of local communities is also a factor that needs to be considered in implementing CSR in Thailand (Sungkharat, 2010.)

The above argument was also expressed by several researchers including Lunenberg (2014) and M. Lee & Kim (2017) that also argue that CSR activities include programs in the development. The program deals with economy, education, public health, culture, and human rights. Therefore, the companies involve the local communities' communities from the beginning to the end of the CSR program (Suriany, 2013).

Nguyen & Truong (2016) conducted a study related to community culture towards CSR in Vietnam. They used cultural dimension. The aim was to make detailed decisions about the influence of culture on the company's perception of CSR. The result indicates that Vietnamese culture has shown that Vietnam has high-quality collectivism, big Power distance, avoidance of moderate uncertainty, moderate masculinity as well as medium long term orientation. Besides that, it also indicates that several dimensions of Hofstede's culture become a contributor to the low perception of CSR among Vietnamese managers.

On the contrary, Halkos & Skouloudis (2016) did research to frame the influence of national culture on CSR by assessing the penetration of national CSR under an established cultural dimension. The culture used to assess CSR penetration is the culture developed by Hofstede. The results show that

three of the six cultural dimensions by Hofstede affect CSR penetration after controlling for socio-economic aspects of development. The result of a study is elements of long-term versus short-term orientation and indulgence versus restraint affect positively the composite CSR index while uncertainty avoidance has a negative effect. In contrast, the effect of, individualism, power distance and masculinity are found to be insignificant. This finding provides a discourse for researchers to conduct a deeper investigation of the parameters to determine the specific culture of CSR which acts as a regulation for organizations.

Furthermore, Peng et al., (2012) conducted research on the relationship between national culture and CSR. They tested the hypothesis using binary logistic regression with a sample of 1,189 companies collected from the Dow Jones Sustainability Index (DJSI) and the Global Vantage Compustat database. Peng et al., (2012) only used 4 dimensions of Hofstede's culture. The findings show that Hofstede's four dimensions of culture can predict corporate CSR commitment, where individualism and uncertainty avoidance have a positive influence on corporate CSR commitment, while power distance and masculinity have a negative influence on it.

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

## 2. THEORITICAL FRAMEWORK AND HYPOTHESIS

### Corporate Social Responsibility

Corporate Social Responsibility is a concept that continues to develop but does not yet have a standard definition or set of specific criteria that are fully recognized by the parties involved in it (Carroll, 2009; Boehe & Cruz, 2010; Nasieku et al., 2014). Besides, CSR is management's support for the obligation to consider earnings, customer satisfaction, and community welfare equally in evaluating company performance (Lindgreen & Swaen, 2009). However, 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 is implemented for all organizations, the focus tends to be on large companies. It is due to the fact that they bring 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. More importantly, CSR is sometimes interpreted as a voluntary contribution but is done in terms of the form of legitimacy. CSR is a fiduciary obligation that forces it to a higher standard that is for the company (Carroll & Shabana, 2010). Another proponents are Jamali & Karam (2018). They define 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.

The substance approved by CSR is the company's sustainability by building cooperation among the stakeholders facilitated by the company. This is done by organizing the 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. In this case, the priority of the country becomes more important for their people. Besides that, the meaning of sustainability becomes increasingly meaningful and the concern about anti-corruption becomes a critical spotlight. Hence, there is hope for a better and humane life (Shim et al., 2017).

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. 2) 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). Philanthropic Responsibilities is contributing voluntarily to the community, giving time and money for good work

Based on the explanation above, it is clear that the CSR implementation does not only involve profit but also other aspects, namely ethical and philanthropic aspects. The Ethical Aspect shows that CSR practices must heed ethical issues, which means that ethics and norms in society need to be considered as

sustainability. Yet, the philanthropic aspect that CSR implementation is voluntary with the goal of the common good. For that reason, CSR can be said as future savings for companies to get profits. Therefore, it is not only related to financial benefits 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 company's location 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. More importantly, CSR programs are made for the society's welfare and will ultimately be returned to the company (Ismail, 2009). It is expected 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 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. 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).

Over the years, culture has been defined in many ways, but in principle, it is related to the characteristics and meaning possessed by a group of people in society (Burton et al, 2011). Therefore, some societies change the culture as separate values and apply it in attitudes, beliefs and identities, and norms in community practice (Halkos & Skouloudis, 2016).

Culture is something abstract, but often equated with the soul of a country and has



a direct impact on the people's thoughts and behavior that is on the members of that nation. In recent decades, researchers have been interested in evaluating culture. For this reason, it is necessary to make a quantitative scale based on specific indicators. The aim is to evaluate and analyze a particular culture or compare the similarities and diversity between different cultures. Among several important works on this subject, the typology of the cultural dimension proposed by Hofstede is widely accepted and is considered a good starting point for researchers in understanding the cultural values of the nation (Peng et al., 2014). Geert Hofstede states that culture as a software of the mind that guides humans to think and behave in certain ways (Hofstede's, 2011). That is, culture is a programming collection of thoughts that distinguish group members or categories of people from others.

Hofstede's & G. Hofstede's, (1985) analyzed the cultures of several countries (90,000 people in 74 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". This means that culture is something that can be compared and each culture is in harmony with other cultures that have certain meanings. The Hofstede model provides a quantitative measure to recognize differences between cultures by giving each dimension and position of the country on a scale from 0 to 100 (Gănescu et al., 2014). Hofstede's cultural dimension there have been and widely used in cross-cultural studies to predict business ethics and CSR practices (Danon-Leva et al., 2010; M. Lee & Kim, 2017).

It was identified that in 74 countries, Hofstede put forward five cultural dimensions as follows: (i) Power distance; (ii) Individualism and Collectivism; (iii) Masculinity and Femininity; (iv) uncertainty avoidance; and (v) Long-term orientation (Hofstede & G. Hofstede, 1985). But in subsequent studies, Hofstede added one cultural dimension, namely Indulgence (Hofstede, 2011)

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. Hofstede's, 1985; Hofstede's, 2011), 3) Masculinity /Femininity Dimension, which is related to the division of emotional roles between women and men. 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, the dimension focuses on the level of community stress when facing unknown and unexpected future events (Hofstede, 2011). 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, a higher level of the indulgence dimension shows that culture is possible as a means of satisfying natural human basic desires (Hofstede's, 2011).

Studies on a culture that have an influence on CSR have been conducted by several researchers including Caprar et al., (2015) stating that culture is an antecedent or problem related to the implementation of sustainability. Several other studies state that culture is a determining and important variable in terms of sustainability (Waldman, et al., 2006; Ringov & Zollo, 2007; Peng et al., 2012; Peng et al., 2014; Nguyen & Truong, 2016; Salvi et al., 2017; Miska et al., 2018). Furthermore, 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.

## Hypothesis Development

Research on the influence of Culture on CSR has been carried out by Waldman et al., (2006) using the Global Leadership and Organizational Behavior Effectiveness (GLOBE dimension) on the social culture. It examined the relationship between cultural dimensions proxied in Institutional Collectivism and Power Distance indicators. The Global Dimension, developed by the United Nations, is a strategic policy initiative that engages companies to embrace, support and react within their sphere of influence. The ten principles that become parameters in the Global and universally accepted are those related to the protection of human rights, labor standards, environmental

management, and anti-corruption measures. Variable refers to the number of companies per country that formally supports ten principles.

Ringov & Zollo (2007) combine 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 showed that Power Distance dimension, Individualism, Masculine, and Uncertainty Avoidance Dimension intensively could describe lower levels of CSR performance. Peng et al., (2014) use Hofstede's cultural dimension as a cultural indicator and the Dow Jones Sustainability Index as an indicator of CSR. The Dow Jones Sustainability Index (DJSI) is a collection of indices developed in 1999. The focus of the Dow Jones Index is to evaluate the sustainability of various public companies. Furthermore, Peng et al., (2012) conducted research on the relationship between national culture and CSR. The method used to test the hypothesis is binary logistic regression with a sample of 1,189 companies collected from the Dow Jones Sustainability Index (DJSI) and the Global Vantage Compustat database. Peng et al., (2012) only use 4 dimensions of Hofstede's culture.

Nguyen & Truong, (2016) conducted research in Vietnam about the influence of culture on CSR perceived by the company. His research uses 5 dimensions of Hofstede's culture. The result is that the dimensions of power distance, collectivism, and masculinity have a negative impact on managers' CSR perceptions, while avoidance of uncertainty and long-term orientation have a positive impact on managers' CSR perceptions. The influence of CSR through the cultural

dimension is not a new trend in the field of research, but Nguyen & Truong, (2016) states that the research has been carried out to give a meaning clear relationship between CSR perceptions and cultural dimension.

On the contrary, Halkos & Skouloudis, (2017) use six dimensions of Hofstede's cultural and the National CSR Index (NCSRI) cultural dimensions as a tool to measure the implementation of CSR.

This study only uses 5 cultural dimensions which are a combination of several results from previous studies. The following table is about previous research.

### Power Distance Dimension (PDI)

Hofstede defines power distance dimension as follows:

"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)".

The power distance also reflects the extent to which community members believe in the leaders' power and must be obeyed without question (Waldman et al., 2006; Ringov & Zollo, 2007). Furthermore, 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

**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
Ringov & Zollo, (2007)	23 countries	Hofstede's and GLOBE cultural dimensions	Innovest's Intangible Value Assessment Score
Peng et al., (2014)	Companies included in S&P Global 1200	Hofstede's cultural dimensions	Dow Jones Sustainability Index
Gănescu, Gangone, & Asandei, (2014)	27 EU countries	Hofstede's cultural dimensions	Composite index of corporate responsibility towards consumers

Source: (Halkos & Skouloudis, 2016)

feel more comfortable and demand the right to contribute to decision making (Peng et al., 2014).

Again, 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 distance can be a useful concept in CSR social and political development models, where companies are responsible for everything that arises because of their power. 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:** *There is a positive and significant influence between the Power Distance Dimension and CSR Implementation.*

#### **Individualism/Collectivism Dimension (IDV)**

Individualism/collectivism is related to the integration of individuals into primary groups (Hofstede, 2011). This dimension is distinguished into individual and group behavior within 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 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) show 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, stake-holders, 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 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).

**H2:** *There is a positive and significant influence between the Individualism /Collectivism Dimension and CSR Implementation.*

#### **Uncertainty Avoidance Dimension (UAI)**

Avoiding uncertainty is not the same as avoiding risk; this is related to people's tolerance for ambiguity. This also shows the extent to which a culture programs with 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 community's ability and willingness to embrace change and unwillingness to overcome and deal with ambiguity. From an organizational point of view, organizational culture can be influenced by unexpected future events such as periods of recession or sudden war (Alumaran et al., 2015).

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). This can explain why companies with high uncertainty avoidance can refrain from engaging in this activity because they aim to take moderate risks. On the other hand, a positive relationship between uncertainty avoidance and the

company's economic, social and environmental sustainability practices is acceptable (Burton et al., 2011).

**H3:** *There is a positive and significant influence between the Uncertainty Avoidance Dimension and CSR Implementation.*

#### **Masculinity/Femininity Dimension (MAS)**

Hofstede's & G.Hofstede's, (1985) explains masculinity and femininity as the dominant pattern of gender roles in most traditional and modern societies. Masculinity is related to the value of gender differences in society or the distribution of emotional roles between different genders. The values of the masculine dimension are values of competitiveness, firmness, materialism, advocacy, and power. While the dimension of femininity determines more value on relationships and quality of life. 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).

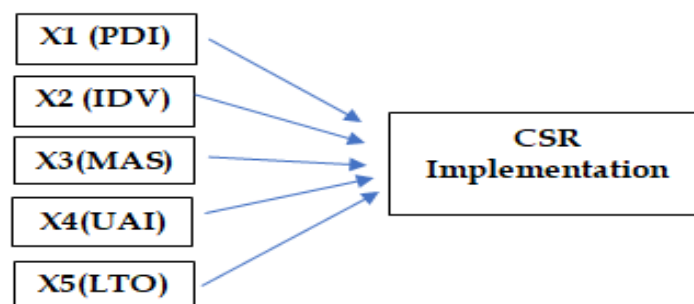
Previous studies have shown a negative relationship between masculinity (MAS) and CSR commitment (Ringov & Zollo, 2007; Peng et al., 2014). Ringov & Zollo, (2007) studied the effects of differences in national cultures (expressed by Hofstede's model) on corporate non-financial performance around the world. They postulate that countries where power distance, individualism, masculinity, and uncertainty avoidance are intense, they exhibit

lower levels of CSR performance. (Peng et al., 2014; GĂnescu et al., 2014) 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 findings suggest that Hofstede's cultural dimensions have significant impacts on CSR performance, both positively and negatively depending on a given dimension of CSR.

**H4:** *There is a positive and significant influence between Masculinity/ Femininity Dimension and CSR Implementation.*

#### **Long-term vs Short-term Orientation Dimension (LTO)**

This dimension was formerly developed by Hofstede's with Michael Harris Bond in Hong Kong. This dimension is strongly influenced by Confucian teachings. This element consists of 4 dimensions, namely: 1) Social stability is based 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. The Chinese 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



**Figure 1**  
**Research Framework**  
Source: Researchers' Model

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) Implementation



wasteful, patient and choosing (Hofstede, 2011).

Value has a higher position in the cultural dimension and is associated with increased perseverance, savings, and maintenance of relationships based on status. In this case, culture is oriented in the short term by respecting tradition, protecting personal reputation, stability and reciprocal social commitment. Yet, long-term orientation is often associated with countries that are easily adaptable to the practices adopted by other countries and cultures

**H5:** *There is a positive and significant influence between Long-term/short-term Orientation Dimension and CSR Implementation*

### 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.

#### Population and Sample

The population used in this study are General Managers and Senior Managers of CSR who work in state-owned companies throughout Indonesia, from 115 state-owned companies. But, the sample taken by researchers is 50 state-owned companies located in Java for reasons of time and cost making it easier to distribute questionnaires in obtaining data. The researchers assume that a state-owned companies in Java have represented the condition of state-owned companies in Indonesia

This study uses state-owned companies as objects of research because in Indonesia. The concept of CSR is used as a legal and mandatory obligation that must be obeyed by state-owned companies. 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 responsibilities that have been budgeted and calculated as the Company's costs. 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 Companies, which was then reaffirmed by Decree of the State Minister for State-Owned

Companies no. 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 used a questionnaire sent via email directly to State-Owned Companies. The analysis technique used in this study is a multiple linear regression analysis techniques. 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).

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), Macroeconomic stability (MS), the ease of doing business index (EDB) and corruption control (COR) are all government and State-Owned Companies projects. Regression equation models for the 5 predictors are as follows:

$$CSR(Y) = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e$$

### 4. DATA ANALYSIS AND DISCUSSION

The sample in this study was echelon 1 and echelon 2 employees at 50 state-owned companies in Indonesia. There were 100 copies of questionnaires distributed by email. They were and questionnaires were sent back with the total number of 72 copies. This means that 62% of respondents are willing to participate in this study. The following is a sample description and rate of return:

#### Data Analysis

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

R-value is used to measure to what degree the relationship between the dependent variable and the independent variable is. The value of R Square ( $R^2$ ) or the coefficient of determination is to measure the extent to which the ability of the model to explain the dependent variable. Based on Table 3, it appears that  $R^2$  is 0.563 or 56.3%. This shows that all independent variables affect the dependent variable by 56.3%. 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.

Based on ANOVA results, it can be seen 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. This result indicates that the independent variables namely PDI, IDV, MAS, UAI, and LTO simultaneously influence CSR implementation.

## Discussion

### Power Distance-CSR

Based on the results of regression analysis, the power distance has a significant effect on CSR implementation. This is indicated by the level of significance not greater than 0.005. This means that social power and equality in society are the dominant factors in CSR implementation. This means that power without equality and fairness in society will cause an imbalance that affects the company's survival. This is understandable because state-owned companies in Indonesia are companies whose share ownership is in the hands of the State or the community as controlling companies. Corporate responsibility towards the community as a stakeholder must be a primary concern. Without equality felt by the community, it will lead to injustice and this will have an impact on the implementation of

CSR programs run by State-Owned Companies in Indonesia.

As it is noted that the CSR implementation programs for state-owned companies is mandatory. This is in accordance with Law No. 19 of 2003 concerning by State-Owned Companies, Law No. 40 of 2007 concerning Limited Liability Companies, and State-Owned Companies Ministerial Regulation No. Per-08/ MBU/ 2013 concerning partnerships and community development program and ISO 26000: 2010. In addition, public policy is a positive form that is based on a legal basis that is coercive so that the implementation of the partnerships and community development program 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.

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. Thus, equality and justice can be realized properly. Cohen et al., (1996) stated that culture created by internalizing long or high distances between people and the government has a tendency to look at ethics from a business perspective and prioritize benefits over the

**Table 2**  
**Sample and Return Rate of the Questionnaire**

Questionnaire sent	100
The questionnaire that was not responded	18
Questionnaire responded	72
Defective questionnaire	2
The questionnaire is not consistent	8
The questionnaire that can be processed	62
Questionnaire return rate	62/100*100% = 62%

Source: processed by researchers

**Table 3**  
**Hypothesis Testing Results**  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.750	.563	.524	2.01551

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

b. Dependent Variable: y

Source: processed by researchers

culture around it. On the contrary, Waldman et al., (2006) stated 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. Yet, 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. However, 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.

**Table 4**  
**ANOVA<sup>b</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	293.367	5	58.673	14.443	.000 <sup>a</sup>
Residual	227.488	56	4.062		
Total	520.855	61			

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

b. Dependent Variable: y

Source: processed by researchers

**Table 5**  
**Multiple Linier Regression Analysis**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	5.409	4.282		1.263	.212
PDI	.245	.063	.441	3.875	.000
IDV	.329	.101	.397	3.244	.002
MAS	-.066	.102	-.063	-.645	.522
UAI	.015	.089	.020	.166	.869
LTO	-.031	.079	-.039	-.393	.696

a. 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

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. This means that the results of the t count are greater than t table. As a result, the significance is greater than 0.005.

It can be judged that the results show that state-owned companies 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. 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 previous studies, uncertainty avoidance dimension still has a gap in their findings. The results of this research in 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 were found by Ringov & Zollo, (2007); Waldman et al., (2006); Peng et al., (2012); Peng et al., (2014) stated that uncertainty avoidance has a positive and significant effect on CSR implementation.

#### **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. This 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 LIMITATION**

This study aims to examine the influence of community culture on the CSR implementation. Cultural variables are proxied by Hofstede's Culture dimension indicators that have 5 dimensions namely power distance, individualism/ collectivism, masculinity/ femininity, uncertainty avoidance, long-term orientation/ short-term orientation. Hofstede did further research in 2011 and added one cultural dimension, namely indulgence/ resistance. This study only uses the 5 dimensions of Hofstede's culture, his initial findings.

This study uses a sample of echelon 1 and 2 employees in 50 state-owned companies in Indonesia. The assumption is that employees are also civilized and cultured societies, while the culture in Indonesia is very diverse. The location of state-owned companies



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 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 H5 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 State-Owned Companies in Indonesia.

This study shows that the implementation of CSR in state-owned companies is still bound by a culture that glorifies authority. that means the application of CSR is not an awareness. The CSR program is implemented if it is approved by the leader who has full authority to delegate the implementation of the CSR program to subordinates.

The results from hypothesis 2 show that Individualism/ Collectivism influence CSR implementation. This shows that the culture of people in Indonesia still holds the habit that everyone must obey their superiors, must obey the rules. The form is a mutual cooperation culture that has existed for a long time. mutual cooperation culture is a form of Individualism / Collectivism that is used by state-owned companies as a way for community empowerment.

The hypotheses 3 through 5 shows that it does not significantly influence CSR implementation. That is, the people' culture in Indonesia does not consider masculine or feminine aspects in implementing CSR programs. Indonesians do not consider the aspects of long-term/ short-term uncertainty avoidance and orientation as cultural something that can prevent people from carrying out activities related to CSR programs.

Considering the conclusions of this study, the researchers are fully aware of the weaknesses and limitations that still need to be addressed and required more attention. It deals with such as this research only involves 50 state-owned companies in Java, whereas state-owned companies in Indonesia are 115 companies. Based on discussions and conclusions from the results of multiple linear regression analysis, suggestions that can be submitted for future research. They should increase the population range. They can add other variables besides power distance, individualism/ collectivism, masculinity/ femininity, uncertainty avoidance, long-term/ short-term orientation. Finally, they can also involve more respondents in a wider place the scope of the work unit, By doing so, the results can be more comprehensive.

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