Research on the Impact of Different Corporate Cultures on Corporate Social Responsibility

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Abstract

Corporate culture plays a guiding, restricting, stimulating, cohesive, and coordinating role in business management. Different corporate culture atmospheres can affect the choice of corporate social responsibility. This article adopts a questionnaire for 317 companies in 7 cities in the Yangtze River Delta region Investigate and analyze four different types of corporate culture: clans, hierarchies, markets, and innovative corporate cultures on corporate social responsibility. The results show that: clan corporate culture has the most significant impact on CSR, and hierarchal corporate culture Only local impact on CSR is significant, and market-oriented corporate culture has no significant impact on CSR. In addition, the impact of innovative corporate culture on CSR is complex. This study has certain conscious behaviors and mechanism construction for social responsibility of different types of enterprises. Guiding significance.

Keywords

Corporate culture; Corporate social responsibility; Impact mechanism

Introduction

With the development and progress of the times, in addition to traditional indicators such as cost, quality, service, and profitability, corporate social responsibility (CSR) status has also increasingly become an important factor in forming and maintaining corporate competitive advantages.CSR has become an excellent The company's core evaluation criteria (Peng et al., 2007). Grisaffe (2000) said that corporate culture will affect employees 'attitudes to social responsibility, affect employees' investment and response to CSR behavior, and ultimately affect corporate social responsibility performance. In addition, Geriesh, Orpan and other scholars have conducted theoretical and empirical research on the impact of differences in managerial cultural background on CSR positioning and achieved more research results.

How does corporate culture affect corporate social responsibility? Based on previous studies, this article explores the characteristics of CSR in different types of corporate culture, and through empirical investigation and analysis, reveals the impact of different types of corporate culture on CSR Mechanism, find ways and

methods to change the status of CSR, and provide ideas and methods for conscious behavior and mechanism construction of corporate social responsibility.

Concept Definition and Research Hypothesis

Overview of corporate culture and its measurement

Corporate culture is the highest goal, values and code of conduct (Schein, 1984) cultivated and adhered to by employees in the long-term development process. These values and codes of conduct constitute the way of communication between employees and between employees and various external interest groups (Peters & Waterman, 1982) .The core values of corporate culture influence and determine the behavior of employees through systems and standards, and gradually become the behavior model of employees. The behavior pattern of employees determines the quality of products and services provided by customers to a certain extent. The quality of the company's products and services determines the corporate image and brand image, which in turn determines the purchase behavior of customers (Li, 2008). Different corporate cultures affect various behaviors of the company's operating activities, including how the company deals with the interests of corporate stakeholders How to protect and promote the interests of corporate stakeholders.

There are many researches on the measurement of corporate culture in academia, including the theory of cultural differences by Hofstant, the theory of cultural factors by Deere and Kennedy, and the theory of "Z-type culture" by William Dainet. Culture is divided into three types: strong, rational, and flexible. Queen and Cameron divide corporate culture into four types: clan, flexible, bureaucratic, and market. Based on this, this article integrates other scholars. Literature, identifying four types of corporate culture: clan-type, innovative, bureaucratic, and market-oriented culture.

Overview of corporate social responsibility and its measurement

Carroll (1979) believes that the social responsibility of business covers the expectations of society for economic, legal, ethical, and free decisions at a specific point in time.Carroll integrated the social responsibility pyramid with stakeholders and pointed out that Consider the issue of social responsibility for each stakeholder group. Chen Honghui (2003) etc. combined social responsibility theory and stakeholder theory, thinking that companies must fully understand the needs of their stakeholders if they want to develop sustainably. To meet these needs as much as possible. Zeng Jianghong et al. (2011) combined contract theory and stakeholder theory, and believed that social responsibility practice can be regarded as external to shareholders, employees and other internal stakeholders and creditors, consumers, and the community environment. The process of stakeholder interest claims belongs to a broad corporate governance model.

This article follows the classification of corporate social responsibility by most scholars based on stakeholder theory, and refers to the classification of CSR by the United States Economic Development Commission: Internal corporate social responsibility, that is, the company's internal and external customers (employees) and external customers (consumers). The responsibility of the company's external business partners, that is, the company's responsibility to suppliers, sellers, investors and other relevant interest groups; the corporate

public social responsibility, that is, the company's responsibility to the community, the environment, etc., are named customer social responsibility, Partner social responsibility and public social responsibility.

Research Hypothesis

The impact of clan-type corporate culture on corporate social responsibility

Cameron and Quinn (1998) believe that in companies with a clan-type culture, teamwork and self-management are the best ways to manage employees, and employees have a strong sense of mission and morale is usually high. The humanistic values of a culture-oriented culture encourage organizational members to systematically strengthen the relationship between the company and its stakeholders, and to meet the economic, legal, theoretical, and voluntary needs of stakeholders as much as possible. Maingnan et al. validated corporate culture the higher the orientation, the more positive the corporate social responsibility behavior. Therefore, the corporate employees of the clan-type corporate culture can not only provide good services to corporate consumers or customers, but also actively assume the stakeholder groups such as suppliers and sellers.

In summary, we propose hypotheses:
H1a: Clan culture and customer social responsibility are positively related;
H1b: Clan culture and social responsibility of partners are positively related;
H1c: Clan culture and public social responsibility are positively related.

Impact of hierarchical corporate culture on corporate social responsibility

The bureaucratic organization is mainly centered on internal control. It focuses on the company's budget, personnel standards, and promotion of positions, and less consideration is given to how to improve performance. This often leads to waste of resources and inefficiency of the enterprise, so that the employees of the organization gradually Cultivation without thinking is prone to divergence among various administrative departments, and there is a phenomenon of mutual struggle and shirk. Due to the constraints of the bureaucratic system, the internal focus of the organization is on promotion of posts and related interests, not innovation and mutual cooperation.

In summary, we propose hypotheses:
H2a: Hierarchical culture is responsible for customer social responsibility;
H2b: Hierarchical culture is related to social responsibility of partners;
H2c: Hierarchical culture is related to public social responsibility.

Impact of market-oriented corporate culture on corporate social responsibility

The leadership style of market-oriented corporate culture is oriented towards efficiency and goals, and its organizational structure tends to be market-oriented, which is a result-oriented organization. Market-oriented corporate culture focuses more on the external environment, and it mainly considers transactions with

external market entities or institutions It is oriented to customer needs and focuses on transactional behavior with market actors such as suppliers in order to gain a larger market share. Hunt and Morgan (1995) pointed out that after a period of time after market orientation is actually implemented by enterprises A culture of the company will gradually develop, and this market-oriented corporate culture can become a source of high performance.

In summary, we propose hypotheses:
H3a: Market-oriented culture and customer social responsibility are positively related;
H3b: Market-oriented culture and partner social responsibility are positively related;
H3c: Market-oriented culture and public social responsibility are positively related.

Impact of innovative corporate culture on corporate social responsibility

The purpose of an innovative corporate culture is to pursue innovation, adventure, and growth. It defines success by providing unique products and services. The company achieves consensus by strengthening communication among employees, and constantly adjusts interest relationships and seeks common positions among all employees. Adapt to changes in the environment, and finally reach a consensus on ideas and move towards harmony. An innovative culture emphasizes competition and opportunities in external markets, and successfully seizes this opportunity and captures the market. Therefore, companies with an innovative culture will interact with their stakeholders, namely external consumption. To establish relationships with suppliers, suppliers and sellers, and assume corresponding social responsibilities.

In summary, we propose hypotheses:
H4a: Innovative culture is positively related to customer social responsibility;
H4b: Innovative culture and partner social responsibility are positively related;
H4c: Innovative culture and public social responsibility are positively related.

Study Design

Samples and data

In this study, a total of 317 valid samples of enterprises in the Yangtze River Delta region were obtained, of which 145 were private enterprises, accounting for 45.74% of the sample; 91 state-owned enterprises, accounting for 28.71%; There are 58 wholly-owned enterprises (including Chinese-foreign cooperative enterprises, Chinese-foreign joint ventures and foreign investors),accounting for 18.3% of the total sample; there are 23 other types of collective enterprises, accounting for 7.26%. The scale of enterprises from 1 to 500 accounts for 51.7%, and the number of enterprises from 500 to 1,000 is 64%, 1,000 -36% of companies with 2,000 employees, and only 0.6% of companies with more than 3,000 employees.

Variable measurement

a. Measurement of corporate culture.

Cameron and Quine proposed: "the leading characteristics of the organization", "leadership styles and methods that permeate the entire organization", "employee management", "organizational cohesion", "strategic focus" The sum of the six elements of "Success Criteria" reflects the basic organizational values and the operation of the organization, which can adequately describe the types of cultural characteristics existing in an organization, and also verify that it has a significant impact on the performance of the organization. They designed an organizational culture scale (OCAI scale) based on these six aspects, and combined with the background applicability of Chinese enterprises, they measured clan-type and innovative corporate culture with 5 items, and measured subjects with 4 items. Layered and market-oriented corporate culture with a total of 18 items.

b. Measurement of corporate social responsibility.
Determine the corporate social responsibility from the perspective of stakeholders, and select shareholders, creditors, managers, employees, consumers, suppliers, distributors, governments, special Interest groups (public) and communities are the stakeholder groups of the company. According to the requirements of different stakeholders, this study refers to the research of existing scholars, and measures customer social responsibility, partner social responsibility, and There are three dimensions of public social responsibility, with a total of 15 items.

In this study, the Likert seven-point scale was used to measure the variables, where "1" means "completely inconsistent" and "7" means "completely consistent".

Scale test

According to the methods suggested by Churchill, Gerbing and Anderson (1988), the scale test is performed. The test is divided into three steps: First, use SPSS statistical analysis software to conduct exploratory factor analysis to determine the Dimensional composition and comparison with the preset scale dimensions; the second step is reliability analysis; then AMOS statistical software is used for confirmatory factor analysis to verify the validity of the scale; finally, the constituent dimensions and specific items are determined According to the requirements of factor analysis in statistics, to meet exploratory factor analysis and confirmatory factor analysis, non-overlapping samples should be used, and the ratio of sample size to the number of items should not be less than 10.

a. Exploratory factor analysis.

The principle component method (Principle Component) is used to select the Varimax orthogonal rotation process to extract common factors with eigenvalues greater than 1. Then analyze each item on each variable. (Factor Loading), filter the items according to the size of the load, delete the items with a load less than 0.50, and then perform factor extraction again. This is repeated until the factor load of each item exceeds 0.50. The items on the scale have a high degree of discrimination (Item Discrimination).

Exploratory factor analysis of 18 items of corporate culture. According to the aforementioned rules, the factor load of 2 of the 5 items of innovative culture failed to reach the standard of 0.50, and 3 other items were also generated. Severe cross load, so all 5 items of innovative culture were deleted. After deleting the items, the

exploratory factor analysis was performed on the remaining 13 items, and the results showed that the KMO value was 0.879 (greater than 0.60). The Chi-Square value obtained by Bartlett's spherical test is 964.846 and the degree of freedom is 78 ($p < 0.001$), which shows that the sample data is very suitable for factor analysis. See Table 1.

In the same way, the three items with severe cross-loads in the corporate social responsibility scale were deleted, and the exploratory factor analysis was performed on the remaining 12 items in the social responsibility scale.The results showed that the KMO value was 0.880, which was close to 0.90, far greater than the requirement of 0.60, the Chi-Square value obtained by Bartlett's spherical test is 1029.084, and the degree of freedom is 66 ($p < 0.001$), indicating that it is very suitable for factor analysis. See Table 1.

Table 1 Exploratory factor analysis of corporate culture and corporate social responsibility scale

Variable	Item	Load	Eigenvalues	Variance contribution rate (%)
Clan culture (CLC)			5.531	42.545
	CLC1: The company is like a big family, and employees have a high sense of belonging	0.816		
	CLC2: Leaders of the company, like parents, proactively assist and guide employees	0.780		
	CLC3: Corporate management style is the wide participation of employees and encourage teamwork	0.791		
	CLC4: Enterprises are united by loyalty, trust and responsibility	0.679		
	CLC5: The organizational atmosphere of the company is pleasant and there is a high degree of trust in each other	0.690		
Market culture (MAC)			1.099	8.451
	MAC1: Enterprises value output and emphasize job performance	0.756		
	MAC2: Business leaders act rigorously, aggressively and value results	0.763		
	MAC3: Corporate employees use work performance and achievement of goals as cohesion	0.714		
	MAC4: Enterprises see market share and defeat competitors as success criteria	0.589		
Hierarchical culture(HIC)			1.468	11.292
	HIC1: An enterprise is a formal and structured organization with members acting at the administrative level	0.693		
	HIC2: The cohesion of corporate members is that everyone acts in accordance with corporate regulations or policies	0.661		
	HIC3: The organizational atmosphere of the enterprise is stable and conservative, and the administrative operation is not allowed to be slightly chaotic	0.815		
	HIC4: The management method of the company is to attach importance to the stability of the hierarchical structure and attach importance to efficiency	0.597		
Customer Social Responsibility (ECSR)			1.291	10.760
	ECSR1: The company can quickly deal with every customer complaint and make the customer satisfied	0.768		

	ECSR2: Product information that companies improve to consumers is comprehensive and true and not misleading	0.822		
	ECSR3: The smoothness of employee complaint channels in the company is good	0.703		
	ECSR4: Employees' satisfaction with pay is very high	0.761		
Partner Social Responsibility (PASR)			5.624	46.871
	PASR1: The company has a clear policy of selecting and managing suppliers	0.756		
	PASR2: Enterprises provide investors with comprehensive and truthful information in a timely manner	0.847		
	PASR3: Enterprise provides huge brand and reputation support to distributors' businesses	0.786		
	PASR4: The company has no legal disputes with other units and individuals	0.727		
Public Social Responsibility (PUSR)			1.138	9.486
	PUSR1: Very high percentage of waste discharged by companies	0.621		
	PUSR2: The company has implemented an important energy saving project or environmental protection project	0.709		
	PUSR3: The company's budget for supporting local public welfare undertakings such as education has performed well in the industry	0.807		
	PUSR4: Employment opportunities for businesses prioritize local community members under equal conditions	0.747		

Note: principal component analysis method, maximum orthogonal rotation of variance (n = 180)

b. Reliability test.

Reliability test refers to the credibility test of the questionnaire. It mainly uses the Alpha coefficient to test the reliability. If the Alpha coefficient is greater than 0.7, it means that the designed questionnaire has a high reliability degree.

The overall Alpha coefficient value of the corporate culture scale is 0.889, which is close to 0.90, which is much larger than the critical criterion of 0.70. The internal consistency of the entire scale is good. The alpha coefficient values of the three sub-dimensions are 0.858, 0.753, and 0.790, all of which exceed The critical standard of 0.70. The three-dimensional scale of corporate culture has good reliability. The overall Alpha coefficient of the CSR scale is 0.892, which is close to 0.90, and the internal consistency of the entire scale is good. In addition, the Alpha coefficient values of the three sub-dimensions are 0.826, 0.873, and 0.777, all of which exceed the threshold of 0.70. The standard indicates that the corporate social responsibility scale has good reliability.

c. Confirmatory factor analysis.

The exploratory structure of the corporate culture and corporate social responsibility scale is tested, and the specific measurement structure of the scale is finally determined. The results of the confirmatory factor analysis are shown in Table 2. The ratio of the chi-square to the degree of freedom satisfies the criterion of less than 3, the RMSEA value satisfies less than 0.10, and the value of GFI is greater than 0.90, so the

absolute fitting index is good. From the simple fitting index See, the standards of PNFI and PGFI values are greater than 0.50. From the value-added fitting index, both TLI and CFI values are greater than 0.90. In general, the measurement model has been able to fit the sample data well and has a good structure.

Table 2 Fitting indices of corporate social responsibility and social capital measurement models

Fitting index			GFI	RMSEA	PNFI	PGFI	TLI	CFI
Corporate culture values	75.219	1.213	0.927	0.040	0.715	0.632	0.975	0.98
CSR figures	70.062	1.37	0.926	0.052	0.704	0.605	0.966	0.974
Reference range	---	<3	>0.90	<0.10	>0.50	>0.50	>0.90	>0.90

Note: n = 137

After scale modification, factor analysis, reliability and validity tests, this study obtained a scale of corporate culture and corporate social responsibility. The scale of corporate culture includes clans culture (CLC) and market culture (MAC). There are 13 items in the three dimensions of HIC, and the corporate social responsibility scale includes customer social responsibility (ECSR), partner social responsibility (PASR), and public social responsibility (PUSR). Items.

Data Analysis and Results

Pearson correlation analysis

The purpose is to understand the correlation between the dimensions of corporate culture and corporate social responsibility in order to make a preliminary judgment on whether the model settings or assumptions are reasonable.

Person correlation analysis was performed based on the factors extracted in the factor analysis. The analysis results (Table 3) show that the correlation coefficients between the dimensions of corporate social responsibility and the dimensions of corporate culture are between 0.274 and 0.598, all reaching a significant 0.05 Sexual level.

Table 3 Pearson correlation coefficient between variables

	CLC	MAC	HIC
ECSR	0.594**	0.447**	0.585**
PASR	0.535**	0.274**	0.465**
PUSR	0.598**	0.356**	0.416**

***. Significant correlation at .01 level (both sides), *. Significant correlation at 0.05 level (both sides)*

The results show that there is a significant correlation between the dimensions of corporate culture and corporate social responsibility, reflecting the possibility of interaction between the two variables, and

preliminary proof of the rationality and possibility of the various research hypotheses proposed by this research.

Hypothesis testing

Considering that the estimation method is greatly affected by the distribution properties of sample observation variables, peak and skewness analysis is performed on all sample items. The absolute value of skewness of all observed variables is far less than the critical criterion of 3, and the absolute value of kurtosis is far less than 10. The critical criterion, which indicates that the distribution properties of the sample will not have a serious impact on the estimation method. The sample size also conforms to the linear structure relationship analysis, so the maximum likelihood method (MLE) is used to estimate the parameters in the model.

This model contains two sets of variables. The corporate culture (CC) includes three variables: clan culture (CLC), market culture (MAC), and hierarchal culture (HIC) .Corporate social responsibility (CSR) includes customer social responsibility (ECSR). Partner Social Responsibility (PASR) and Public Social Responsibility (PUSR), where corporate culture characteristic variables are considered as exogenous latent variables, i.e. independent variables, and CSR variables are considered as endogenous latent variables, i.e. dependent variables. Corporate culture and CSR The model of each dimension relationship (CC-CSR) contains a total of 13 observation variables of corporate culture characteristics and 12 observation variables of CSR characteristics. Each variable has a residual term, and a total of 25 observation variable measurement residuals (el- e25) and the residuals of the three endogenous latent variables (e26-e28).

Use AMOS software to fit the model and delete the least significant path relationships in turn. The final model running results are shown in Table 4.The ratio of the chi-square to the degrees of freedom is 1.42 (which meets the criterion less than 3), and GFI = 0.822 (close to 0.90), RMSEA = 0.055, meet the reference value less than 0.10, TLI = 0.920, CFI = 0.929, meet the criterion greater than 0.90, PNFI and PGFI meet the criterion greater than 0.50. In general, the revised model can better simulate Based on the sample data, the hypothetical relationship proposed in this study can be tested based on this model. The overall status of the structural relationship model output by AMOS is shown in Figure 1.

Table 4 CC-CSR model fitting indicators

Fitting index	x^2	x^2/df	GFI	RMSEA	PNFI	PGFI	TLI	CFI
Value	379.557	1.42	0.822	0.055	0.712	0.678	0.920	0.929
Reference range	---	<3	>0.90	<0.10	>0.50	>0.50	>0.90	>0.90

Figure 1 CC-CSR model output by AMOS

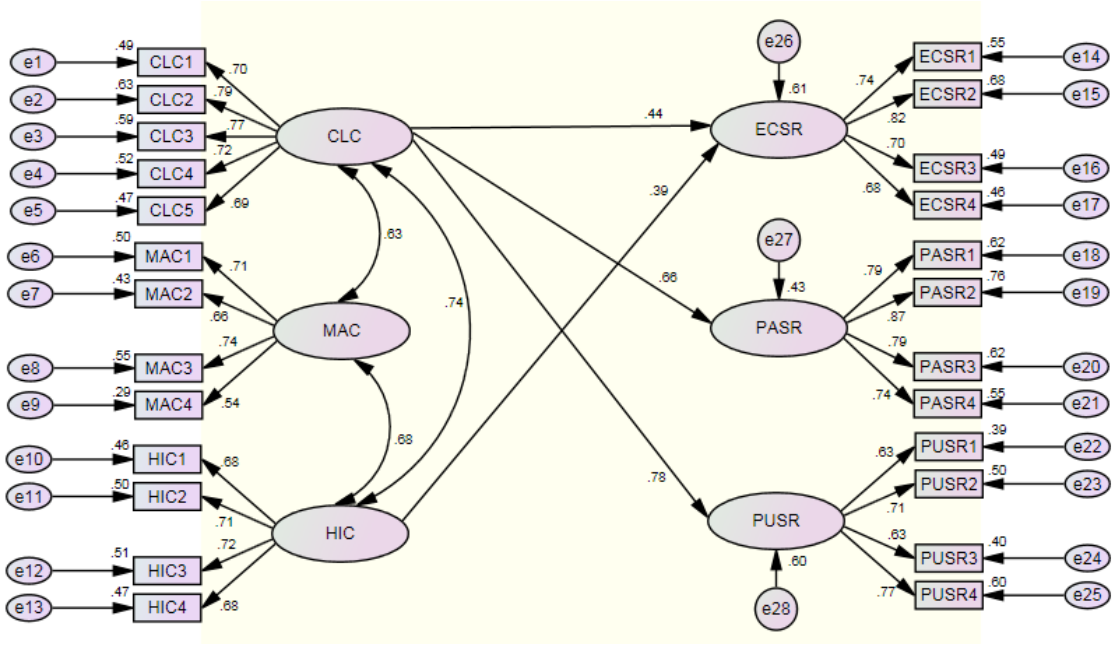


Table 5 Parameter estimation of cc-CSR model

Path relationship	Normalization coefficient	Non-standardized coefficient	C.R.	p-value
ECSR<---CLC	0.443	0.460	3.074	0.002
PASR<---CLC	0.658	0.821	5.928	***
PUSR<---CLC	0.776	0.672	5.711	***
ECSR<---HIC	0.392	0.400	2.703	0.007

After removing the insignificant path relationship, from the results of the parameter estimation of the revised model (Table 5), there is a significant positive correlation between the clan-type cultural characteristics (CLC) and the three dimensions of the CSR (ECSR, PASR, PUSR). Relationship, so Hla-Hlc's three hypothetical relationships between clan-type culture and CSR dimensions have been verified. The relationship between market-based cultural characteristics (MAC) and CSR dimensions are not significant, so H3a-H3c three The hypothetical relationship between market-based cultural characteristics and CSR dimensions is not supported in this model. There is a significant positive correlation between the bureaucratic culture (HIC) and the customer social responsibility ECSR, which is consistent with the research hypothesis proposed in this study H2a is just the opposite. In addition, the relationship between the bureaucratic culture (HIC) and partner social responsibility PASR and public social responsibility PUSR did not reach statistical significance, so the theory assumes that H2b and H2c have not been supported in this study.

Research Conclusions and Discussions

Through empirical research, it is found that different corporate cultures have an impact on CSR, but the role played by them is quite different. The influence of clan-type cultural characteristics on CSR is stable and

significant, and it has significant positive effects on the three levels of CSR. Relevant, indicating that the clan-type culture guides companies to actively assume social responsibility has a positive role in promoting; the cultural characteristics of the bureaucracy have the second smallest impact on CSR behavior, and only the customer social responsibility shows a significant positive correlation, that is, the corporate culture of the hierarchy The social responsibility undertaken by internal and external customers has a positive role in promoting social responsibility, but its role in promoting social partners' performance of social responsibility is not obvious. The market-based cultural characteristics have the weakest impact on CSR practices. Market-oriented corporate culture has no significant impact on CSR. Therefore, if a company wants to improve its CSR and its own social influence, it needs to make adjustments in management methods and corporate culture to put the interests of partners and the public In the formulation of corporate strategy, improve CSR by improving the overall values of the enterprise.

In addition, through an exploratory factor analysis of the survey data of the sample enterprises, it was found that the innovative cultural dimension disappeared from the four dimensions of the reference competitive value model.On the one hand, it illustrates the referentiality of the competitive value model to the measurement of Chinese corporate cultural characteristics. On the one hand, it also illustrates that the current culture of Chinese enterprises is different from the corporate culture of western developed countries.

The selection of corporate culture and CSR is a dynamic and balanced process.The selection and implementation of social responsibility strategies must consider the impact of corporate culture.The choice of CSR only fully considers the mutual tolerance and promotion of the current corporate culture and the expected corporate culture in the future. It can be successfully performed under certain circumstances. If CSR is not integrated into the concept of corporate culture, then corporate culture cannot effectively promote corporate social responsibility behavior, and at the same time, companies cannot proactively assume social responsibility, and it is impossible to integrate CSR behavior is incorporated into the strategic and operational goals of the enterprise.

The formation and development of corporate culture are inextricably linked to factors such as the size of the company, the composition of personnel, and the region in which it is located, especially the value orientation of corporate leaders has a great impact on corporate culture. At the same time, corporate culture The development and changes of the company, whether the development characteristics and types of the culture have certain laws or development trajectories at different stages of development, how the interaction between this process and CSR, etc. can be studied in the future Important content.

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