

# Corporate Citizenship

## Its Impact on Strategic Human Resource Management

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### Abstract

In this paper, I aim at showing the impact of corporate citizenship practices on human resources and how employee attitudes are affected by the implementation of CC. Following Ehnhert (2006), I am highlighting the linkage between long term sustainability and strategic human resource management (SHRM) while I am analyzing the corporate culture and citizenship of a developing country in this study.

Following Maignan as well as Matten & Crane (1995), I have classified corporate citizenship in a broad sense which emphasizes the role of a corporation in administering individual citizenship rights. This definition reframes the citizenship by acknowledging that the corporation administers certain aspects of citizenship for other constituencies such as internal stakeholders including employees, customers, or shareholders, along with wider constituencies with no direct transactional relationship to the selected organization.

After presenting the theoretical framework, an empirical analysis is made by employing questionnaires in this paper. One is about corporate culture and the other is about corporate citizenship from SHRM standpoint. I have explored the differences between organizational culture dimensions across different organizations at the corporate level along with the values and attitudes on corporate citizenship in one selected company at the individual employee level.

Building upon prior studies on corporate citizenship, I aim at showing the perception of employees in a developing country framework empirically by a case study from Turkey. I have also made a limited comparative analysis for a cross check. My assumption is that an effective human resource management that enables and cascades down corporate values and priorities within an organization is presumed to be a precondition for the alignment of employees` attitudes with corporate codes of conduct concerning corporate citizenship.

### Introduction

Globalization has assisted the shift of some of the responsibility of protecting citizenship rights away from governments to corporations as stakeholder rights (Matten & Crane: 2005). Corporate social responsibility (hereafter will be referred as CSR) is closely linked with the principles of “sustainable development” which argue that enterprises should be obliged to make decisions based not only on financial/economic factors revolving around profit, but also on wider issues like the immediate and the long-term social, environmental and other consequences of their activities (Ambec, S & Lanoie: 2008). Today, the role of business in society has been promoted by increased sensitivity to and awareness of environmental and ethical issues concerning stakeholders. Issues like environmental damage, improper treatment of workers, and faulty production that inconveniences or endangers customers are highlighted in the media.

In many developing countries government regulation regarding environmental and social issues has gained more weight lately. One might at times argue that given the power of big corporations, there is more democratic choice of a consumer- for or against products or companies- than as a voter. In other words, consumer preferences have almost become ‘purchase votes’ for rewarding or sanctioning the corporate citizenship practices of large conglomerates and their subsidiaries in host countries. Also, norms and legal standards are often set at a supranational/regional level like by the European Union. For instance, finance sector is not only controlled by numerous legal reporting regulations, but also with a number of codes of conduct and ethical concerns. Consequently, some investors and investment fund managers have begun to take account of a corporation’s CSR policy in making investment decisions.

Some consumers have become increasingly sensitive to the CSR performance of the companies from which they buy their goods and services. Through single issue campaigns, consumer boycotts, anti-corporate protests and other forms of sub-political action, consumer citizen actions are increasing. These trends have contributed to the pressure on companies to operate with a “triple bottom line” reporting, which also enhances an economically, socially, and environmentally sustainable management. Meanwhile, compliance with the norms of stakeholders concerning issues such as consumer rights and environmental safety in developing countries are often the top issues of corporate citizenship for competitive advantage.

Sustainability, CSR, accountability and transparency issues have been subject matter of reflection in the field of management and organization for a long time. Only recently, however the link between these policy issues, strategic human resource management and corporate governance seem to have received increased attention and employees as internal stakeholders have become the crux of both corporate citizenship and corporate social responsibility concerns. The short term focus of profit-making and micro-management have often paved the way to either downsizing and retrenchment to reduce labor-cost on the one hand. Long term viability for sustainable development and competitive advantage based on human resource training and development (or learning and innovation) requires an entirely different angle by regarding human resources as assets or investments on the other hand. This continual if not continuous tension made decision-making by human resource managers difficult since they are torn between two competing demands of short-sighted management versus governance and leadership (Ehnert, 2006).

While corporate governance demands visionary leadership including strategy and performance of the organization along with managerial control, transparency and accountability, most research is about the visible tangible aspects. Effective business processes and strategies often result in higher business performance. Yet, competent behavior is the enabler that makes both strategy and process work. Effective performance demands appropriately effective behavior and priorities. In other words, effective organizational change and corporate governance certainly requires effective change in corporate culture and values. That is rather difficult to do since understanding, observing patterns of behavior and measuring values are both challenging issues.

Still, ‘good’ corporate governance and corporate citizenship may only be achieved if strategic policies as well as processes at work are in line with the codes of conduct and values at work. Otherwise, improvements or implementations are either incomplete or unsustained due to misalignment of values of human resources, at managerial or non-managerial positions. For instance, without openness and transparency to stakeholders, meaningful constructive feedback, accountability or any kind of evaluation would not be possible.

Corporate scandals, like the alleged managerial greed and accounting indecency at Enron and Anderson, have forced corporate governance practices into the spotlight, illustrating the

fundamental role they play in any economy. Yet, does corporate governance along with rights and duties converge or diverge among countries? The proponents of the globalization thesis argue that cross-national patterns of corporate governance will converge on either the Anglo-Saxon shareholder-centered model, or some hybrid between the conventional owner or shareholder model and stakeholder models typically found in the continental Europe (Crane & Matten, 2005).

The shareholder-centered model used in America includes more dispersed ownership, strong legal protection for shareholders and indifference to other stakeholders. The hybrid model combines features from both the shareholder and stakeholder models, defined by a less clear separation between dispersed ownership and managerial control. In other words, stakeholders have more influence over the operation of the company. Turkish corporations just like French companies are often criticized for a governance approach that involves an intricate network of public agencies, large firms and banks. Is globalization more about leveraging differences in an increasingly borderless world or is it about convergent codes of conduct that demand similar policies, strategies and priorities. In short, there is a significant connection between corporate governance, the competitive strategy of firms and its sustainability (Bay & Küskü, 2006).

Consequently, strategic human resource management concerns about both alignment with business strategy and performance as well as managerial role and employee behavior about citizenship matters. In the words of Boxall: "the matching model of strategic HRM merely asserts that organisational effectiveness depends on a 'tight fit' between HR strategy and business strategy. The latter is seen as the independent variable" (1992). Human Resource Management is portrayed in the role of reacting to a pre-conceived strategy. In other words, the human resources are selected, appraised, rewarded and developed only to produce performance which produces a set of 'needed role behaviours' with respect to corporate codes of conduct. Norms and perceptions are of equal significance (Schuler and Jackson, 1987).

Following Ina Ehnert (2006) who has highlighted the recent interest on the linkage between strategic human resource management and sustainability, I have probed into corporate citizenship and corporate culture from a strategic human resource management perspective. The question whether there are any cultural differences between multinational versus local/ national organizations or not is inquired at its face value in the first comparative part. What are the significant gaps between the values of "Turkish employees" and what is the role of SHRM with respect to corporate citizenship are the main research questions in the case study.

## **Organizational Culture**

Organizational culture is "powerful, latent, and often unconscious set of forces that determine both individual and collective behavior that determine strategy, goals and modes of operating" (Cameron, 1999). People tend to interact with each other through their choices and decisions. If one can understand the pattern of decision making of the individuals and the organization, then the true goals of the organization can be made clear. This is a powerful concept for allowing organizations to become more effective. Prior research indicates that culture plays at least four important roles in organizations:

1. Culture forms a collective identity that helps its members associate themselves with their organization's policies and mission, and feel themselves a part of it
2. Organizational culture prescribes norms of acceptable and unacceptable behavior, making it clear for employees what they should say or do in a given situation

3. These norms help employees work together to meet customers' needs and respond to external pressures
4. Culture provides structure and control without relying on an authoritative management style that can lessen motivation and creativity. I will examine only Geert Hofstede's constructs for the sake of brevity here. Hofstede conceived culture as a construct, which manifests itself in an organization as a result of the organization's location within a particular society. On the basis of an extensive analysis of 88,000 responses to a questionnaire survey of IBM employees in 66 countries, Hofstede emphasized the four discrete main dimensions of culture: power distance, individualism, risk-taking and masculinity-femininity dimension which are explained below and delineated in Table 1 on the next page.

Power Distance focuses on the degree of equality, or inequality, between people in the country's society. A High Power Distance ranking indicates that inequalities of power and wealth have been allowed to grow within the society. These societies are more likely to follow a caste system that does not allow significant upward mobility of its citizens. A Low Power Distance ranking indicates the society de-emphasizes the differences between citizen's power and wealth.

Individualism focuses on the degree the society reinforces individual or collective, achievement and interpersonal relationships. A High Individualism ranking indicates that individuality and individual rights are paramount within the society<sup>i</sup>. Individuals in these societies may tend to form a larger number of looser relationships. A Low Individualism ranking typifies societies of a more collectivist nature with close ties between individuals.

Masculinity focuses on the degree the society reinforces, or does not reinforce, the traditional masculine work role model of male achievement, control, and power. A High Masculinity ranking indicates the country experiences a high degree of gender differentiation. In these cultures, males dominate a significant portion of the society and power structure, with females being controlled by male domination. A Low Masculinity ranking indicates the country has a low level of differentiation and discrimination between genders.

Uncertainty Avoidance focuses on the degree the society reinforces, or does not reinforce, uncertainty and ambiguity within the society. A High Uncertainty Avoidance ranking indicates the country has a high level of uncertainty and ambiguity. This is reflected in a high concern for rules, regulations, controls, and issues with career security. A Low Uncertainty Avoidance ranking indicates the country has a low level of ambiguity and uncertainty. This is reflected in a society that more readily accepts change and takes more and greater risks

Long-Term Orientation was added after conducting an additional international study using a survey instrument developed with Chinese employees and managers. Long-Term Orientation focuses on the degree the society embraces, or does not embrace, long-term devotion to traditional, forward thinking values and vision. A High Long-Term Orientation ranking indicates that the country prescribes to the values of long-term commitments along with respect for tradition. A Low Long-Term Orientation ranking indicates the country does not reinforce the concept of long-term orientation. In this culture, change can occur more rapidly as long-term traditions and commitments do not become impediments to change; however, what aspects are retained and what are to be changed is the main issue (Taylor, 2002). One may state that sustainability is taken into account within the limit of stability under these circumstances.

## Conceptual Framework For Corporate Citizenship

*“And does not ... the same hold for today’s progressive computerization of our everyday lives in the course of which the subject is also more “mediatized” imperceptibly stripped of his power, under the false guise of its increase?”*

-- Slavoj Zizek, 2005.

According to Zizek (2009: 15), market and social responsibility may be reunited for mutual benefit. As Thomas Friedman states bluntly: “Nobody has to be vile in order to do business; collaboration and participation of employees, dialogue with customers, respect for the environment, transparency of deals, are nowadays the key to success.” Today’s

Table 1. G. Hofstede’s Cultural Characteristics

<b>Low Power Distance</b>	<b>High Power distance</b>
Subordinates expect to be consulted	Subordinates expect to be told what to do
Boss should be resourceful democrat	Boss should be benevolent autocrat
Privileges and status symbols frowned upon	Privileges and status symbols expected
Hierarchy in organizations seen as exploitative	Hierarchy in organizations reflects natural differences
Inequalities between people should be minimized	Inequalities between people are expected and desired
Parents and children treat one another as equals	Children respect parents and parents expect obedience
Austria, Israel, Ireland, Scandinavia	Malaysia, Panama, Mexico, Philippines and Turkey
<b>Individualism</b>	
Identity is based on the individual	Identity is based on one's social network
I do, therefore I am	I am, therefore I do
Work relationship is seen as contract based on mutual advantage	Work relationship is seen in moral terms, like family link
Task prevails over relationship	Relationships prevail over task
Employment decisions supposed to be based on skills and rules	Employment decisions reflect person's group connections
Speaking one's mind indicates honesty	Harmony should be maintained & confrontation avoided
Low-context communication (direct)	High-context communication (indirect)
Rule-breaking leads to guilt and loss of self-respect	Rule breaking leads to shame and loss of face
Management is management of individuals	Management is management of groups
USA, Australia, Britain, Netherlands	Central and South America, East Asia, Turkey
<b>Low Uncertainty Avoidance</b>	
Low time consciousness	High time consciousness
Few rules	Many rules
High tolerance of deviant and innovative ideas	Low tolerance of deviant ideas; resistance to change
Low stress	High stress
Risk taking	Risk adverse
People can appear quiet, easy-going, indolent, controlled and/or lazy	People can appear busy, emotional, aggressive and/or active
Students comfortable with open-ended learning situation	Students comfortable with structured learning, ‘right’ answers
Anglo & Nordic; Singapore	Latin Europe, Latin America, Korea, Japan and Turkey
<b>Femininity</b>	
Gender roles overlap	Distinct gender roles
Nurturance	Assertiveness
Stress on equality, solidarity, and quality of work life	Stress on equity, competition, and performance
<b>Masculinity</b>	

capitalism thrives on reforms and charity. It cannot reproduce itself on its own. Sustainability of the system depends on social and environmental responsibility. However, maintaining the balance between freedoms and regulations, rights and responsibilities, free access and charged services, quality and quantity along with compliance and innovation are the fundamental issues (Zizek, 2009: 16-20).

Employees' support of corporate citizenship is also important as Maignan & Ferrell (2001) point out. Moreover, corporate citizenship is likely to be acknowledged by businesses as a worthwhile investment if its activities clearly supported by consumers through their evaluation of purchasing alternatives. Based on a survey of managers (Maignan & Ferrell & Hult, 1999) establish a positive relationship between proactive citizenship and customer loyalty. Dimensions of corporate citizenship and types of initiatives generate consumer awareness. Because of the interdependence between corporate and consumer citizenship, businesses could learn about the most desirable means of communicating corporate citizenship.

According to Maignan and Ferrell (2001) there are two dimensions of corporate citizenship communications: intensity and trust in the source – both of them are likely to influence consumers' evaluations of corporate citizenship and impact on his/her attitudes and behaviors. Information regarding the activities undertaken by an organization to meet one or several of its social responsibilities may influence consumer decisions only if individuals judge this information as objective and trustworthy. According to Willmott (2003) corporate citizenship help to increase trust in the company.

After employees as the most significant internal stakeholder or the internal customer come consumers. Consumers are clearly one of the most important external stakeholders for any organization, since they are also the external customers. Further, without the support of customers of some sort, such as through the demand for or purchase of goods and services, most organizations would unlikely survive for very long. (Crane & Matten, 2004). Therefore the role of the external and internal customers in shaping the social and environmental impact of corporations become evermore critical.

The need for alternatives with normative content, both to moderate the negative effects of the global market and to give impetus to reformist perspectives requires time to transform discourses through new media frames. That is, it is necessary to look primarily to the future with a vision rather than to the offered capacities of existing institutional setting, in the search for a more concerned politics and vigilant civil society regarding third generation of human rights concerning social, economic and cultural rights including environment rights. The challenge is to construct such a future where all human rights are well-founded (including civil, political, socioeconomic and cultural aspects) through the engagement of external and internal stakeholders and impact of social movements, eventuating in the emergence of a new political discourse with an interactive global civil society that has maintained its funding either from members or from affiliated businesses (Falk, 1995).

Recently, social responsibility and sustainable development concerns are accepted as significant in both marketing communications and management practices as strategic business areas. Jürgen Habermas has disapproved of a positivist approach on social and environmental issues, since they are instrumental and focus exclusively on corporate social performance metrics; therefore responsibility is framed and reduced to business success or social returns, e.g., cost-benefit analyses, benchmarks or best models or practices in the short run or viability and reputation of firms in the long run. Community volunteering, cause-related marketing through donations and grants or corporate social marketing to support behavior change campaigns are all different types of social responsibility that emphasize charity; yet they are all encouraged due to

the synergy between social and business benefits, which can be calculated (Scherer & Palazzo, 2007).

Internal and external corporate citizenship communications increase the awareness and social involvement of the consumer citizens. Corporate citizenship communications refer to the promotional instruments produced by the company or by the media that depict the initiatives undertaken by the firm to meet its economic, legal, ethical, and discretionary responsibilities. Lately, the impact of corporate citizenship is beginning to be regarded as community issues such as human rights and labor practices to health care and the environment. Corporations have started to organize their community and consumer involvement activities to attain the most strategic benefit and competitive advantage to the firm in the long term by leveraging on corporate citizenship.

## **Methodology**

Despite the fact that there is no single, commonly agreed definition, indicators and metrics of Corporate Citizenship (hereafter referred as CC), in this study I tried to develop a tool based on the Maignan's (2005) CC definition for the evaluation of corporate citizenship activities in the foreign companies. Combining corporate social responsibility and stakeholder management theory, Maignen defines it as the extent to which businesses assume the economic, legal, ethical and discretionary responsibilities imposed on them by their various stakeholders including employees, shareholders, business partners and suppliers, customers, competitors, public authorities and NGOs representing local communities, environment.

I have first conducted in-depth interviews with top and middle managers to determine the CC practices and codes of conduct. Table 2 on the next page presents the 12 elements of CC as the sources of guidance and checklist used in the research. Our questionnaire focused on the rights rather than the duties since these three obligations are already apresumed to be fulfilled thoroughly. Some corporate citizenship elements are established from CSR indicators (Welford; 2005), some of them selected through consideration of many voluntary or regulatory international, regional or local standards, codes of conduct, initiatives, declarations and conventions which represent the source and further information about each element and they are provided in the second column.

By and large, elements of employee rights within the company's own operations are all commonly found as policies in the selected multinational firm. The policies about the protection of human rights within the company's own operations, prevention on child labor and forced labor in the workplace is found important, while policies on profit-sharing and share ownership schemes are not introduced in the host country yet.

The interviewed managers mentioned policies on non-discrimination in the workplace and responsible recruitment practices and equal opportunities statements and implementation plans consisting equal pay and career prospects for women. Yet, the employees are predominantly male. The rate about working standards like statement on normal working hours, maximum overtime and fair wage structures is also clear. Staff development, in-house education and vocational training, lifelong learning, empowerment of employees, better information flow throughout the company is rather high.

When it comes to an examination of transparency and accountability there are written policies. Although policies and procedures concerning codes of conduct (including bribery and corruption) along with core competencies of employees and relevant training programs are

highlighted and training programs to promote corporate citizenship has commenced during orientation, there seems to be some training needs still.

Most of the policies concerning employee rights including profit-sharing schemes are adequately implemented. Most of these policies are required by Turkish Labor Law. Still, awareness of OECD Guidelines, ILO convention, EU Green Paper as sources of guiding principles was relatively higher than anticipated, probably due to the transformation processes after a number of crises including the recent economic crisis this year (See Table 4). How do economic, legal, ethical and discretionary citizenship issues affect employee's overall evaluation of the company's CC is the major research question. Thus, I have attempted to examine in the survey whether the communication process of corporate citizenship is successful or not in this particular multinational company that have complied with the main checklists during our interview. After having the interviews for both checking corporate obligations, codes of conduct and core competencies in this selected multinational, I conducted a survey of 30 questions based on the issues delineated in Table 2 below to analyze the citizenship behavior of employees and managers with a total response of 150.

Table 2. Organization & Employee Relations (Maignan, 2005)

<b>Employee Rights as Stakeholders</b>
1. Freedom from Discrimination (e.g., equal opportunities, reverse discrimination)
2. Privacy (e.g., work-life balance, data protection and electronic privacy)
3. Due Process (e.g., promotion, firing)
4. Participation (e.g., decision process)
5. Safe & Healthy Working Conditions
6. Fair Wages (e.g., appropriate pay)
7. Freedom of Conscience & Speech
8. Work(e.g., fair treatment in the interview or job security)
<b>Employee Duties</b>
9. To Comply with the Labor Contract
10. To Comply with the Law
11. To respect the Employer's Property

In the comparative part of the research, I have employed another questionnaire on corporate culture. The survey questions provide information about the current organizational culture and a guiding framework within which to describe the present and plan for the future. The questionnaire is a Likert format questionnaire with 100 questions.

## **Findings**

Two different questionnaires have been used for measuring Corporate Culture and Corporate Citizenship. The first survey was administered to 150 employees in five large-scale organizations that are selected by convenience sample. Five companies voluntarily participated in this research. Three out of these firms are multinational and the other two are Turkish companies. All of the firms are either a part of a big holding company or a part of a large conglomerate. The first sample consisted of 150 participating employees. About 30 people have been selected for each of the five companies as a representative random sample. Their age is mostly (70%) between 21-30 and 20 % between 31-45 and the rest is older. The gender is mostly male (65%)

and the years at current company range between years (between 3-5) about 60 %, between 5-10 years (about 25%) and the rest is less than 3 years. The second survey was administered in a selected MNC among 150 employees.

I first conducted a survey of 30 questions based on the issues delineated in Table 4 below to analyse the corporate citizenship behaviour of employees and managers with a total response of 150 in one company chosen out of 50 MNCs operating in Turkey.

The descriptive statistics (percentages) revealed interesting findings about fair wages and privacy issues as seen on Table 3. I have also employed Friedman and Mann-Whitney-U tests to determine the gaps, if there are any and then I tried to see the relationships by Chi Square tests. Except for some striking differences between managers and employees attitudes, neither gaps nor relationships were surprising. The differences in general were mild and promotion based on fair performance criteria and participation of employees in decision-making, job security and are found to be significantly related to employee attitudes on both commitment and corporate citizenship (Table 5).

Table 3. Employee Perceptions of Corporate Culture

<b>Employee Rights as Stakeholders</b> (results in %)
1. Right to Freedom from Discrimination (e.g., equal opportunities, reverse discrimination) app. 60%
2. Right to Privacy (e.g., work-life balance, data protection and electronic privacy), 35%
3. Right to Due Process (e.g., promotion, firing), 45%
4. Right to Participation (e.g., decision process), 57%
5. Right to Safe & Healthy Working Conditions, 68%
6. Right to Fair Wages (e.g., appropriate pay), 25%
7. Right to Freedom of Conscience & Speech, 51%
8. Right to Work(e.g., fair treatment in the interview or job security), 84%

In the second research, out of five companies, two companies were multinational and three of them were local companies. One-way ANOVA technique is used for determining the differences of corporate culture dimensions between multinational and Turkish companies (See the Appendix for Table 6). The differences between multinational and national companies based on the corporate culture dimensions are: the Concern for Results, Career Development and Decision-making. Decision-making Effectiveness in Turkish companies is higher than multinational companies in local companies this might be a consequence of organizational structure of MNCS (e.g., matrix organization structure, more decentralized cross-functional teams), policies ( double checks and shared authority) or strategy (emphasis on compliance and plans) and the like.

## Conclusions

*“Many people know the price of things, few the value...”* -- Oscar Wilde.

By and large, those who oppose this universalistic approach and its application to developing countries often start from a point of describing the essential differences and assumptions between management in the West and in developing countries. These usually centre around essential cultural differences. Jaeger (1990) in drawing on Hofstede's (1980) work on cultural differences identifies the other cultures (of developing countries) as being characterised by high collectivism, high power distance, femininity, low uncertainty avoidance, and associative

Table 4. Internal Stakeholders' Check List for Corporate Citizenship

Check List	SHRM Aspects	Source of Guidance
<b>Employees</b>		
1	The protection of human rights within the company's own operations	UN Universal Declaration of Human Rights, UN Global Compact, SA 8000, Turkish law
2	Prevention on child labor and forced labor in the workplace	UN Universal Declaration of Human Rights, SA 8000, CEPAA, Turkish law
3	Profit-sharing and share ownership schemes	EU Green Paper
4	Non-discrimination in the workplace & during recruitment practices, etc.	ILO Convention, SA 8000 Global Compact, CEPAA, Turkish law
5	Equal opportunities statements and implementation plans equal pay and career prospects for women, etc.	ILO Convention 100,110 and 111, SA 8000, CEPAA Turkish law
6	Statement on normal working hours, maximum overtime and fair wage structures	ILO Conventions 1,30 and 47, Global Compact, SA 8000 CEPAA, Turkish law
7	The right of freedom of association, collective bargaining and complaints procedures	ILO Convention 98 OECD Guidelines CEPAA, Turkish law
8	Staff development, in-house education and vocational training, lifelong learning, empowerment of employees, better information flow throughout the company	UNESCO Project on Technical and Vocational Education (UNEVOC) EU Green Paper, OECD Guidelines
9	Health and safety at work beyond the legislation	European Agency for Safety and Health at Work
<b>Investors</b>		
10	Maximizing shareholder value , focus on returns firstly	Classical Corporate Governance Global Reporting Initiative, Corporate Governance, SVN's Standards
11	Commitment to take place on responsible investment (SRI)	IMKB Corporate Governance Index, Dow Jones' sustainability index, FTSE4Good, KLD social index

/contextual thinking. These are the binary opposites of cultures in developed countries against which management theories operate. Examples of these 'biased' conceptual elements are:

- a more fatalistic approach to life that makes goal setting, strategic planning and empowerment are not valued and often with:
- a past time orientation. Thus, planning is an extension of the past, decisions are based on precedent. Low premium on initiative;
- a 'being' orientation that paves the way for decisions based on emotions and feelings;
- Hierarchy-based paternalistic (non democratic) authority relationships demanding low risk taking where status instead of performance is critical in setting rewards.

On the whole, this study has various limitations and calls for future studies both

Table 5. Chi-Square test results of Participation, Performance and Job Security

Test	Pearson Chi-Square	Likelihood Ratio	Linear-by-Linear Association	N of Valid Cases
<b>Participation</b>				
Value	45,457 <sup>a</sup>	29,459	5,143	101
Df	8	8	1	
Asymp. Sig. (2 sided)	.000	.000	.023	
<b>Performance</b>				
Value	23,474 <sup>b</sup>	18,599	4,397	101
Df	6	6	1	
Asymp. Sig. (2 sided)	.001	.005	.036	
<b>Job Security</b>				
Value	51,942 <sup>c</sup>	10,368	21,712	101
Df	6	6	1	
Asymp. Sig. (2 sided)	0.000	.110	.000	

<sup>a</sup> 11 cells (73.3%) have expected count less than 5. The minimum expected count is .04

<sup>b</sup> 9 cells (75.0%) have expected count less than 5. The minimum expected count is .02

<sup>c</sup> 9 cells (75.0%) have expected count less than 5. The minimum expected count is .01

theoretically and empirically. First, only corporate culture questionnaire is comparative the other is a case study. Second, the data are collected at one point in time and among five companies, which limit the causal inferences that one can draw and generalizations that one may make. Third, comparison of individual value differences among employees might have revealed more significant results than those of a case study.

Future research might benefit by collecting comparative and longitudinal data. Despite all these limitations, our study enhances our understanding of corporate culture and citizenship attitudes and behaviors. Overall, the results suggest the importance of individual values and perceptions as well as pattern of interactions among colleagues along with cascaded codes of conduct at work. Additional research in this area seems critical to advancing our understanding of the relation between corporate governance, culture and citizenship behavior.

Further, theoretical inquiries need to be made to distinguish the similarities and differences between strategic human resource management and sustainable human resource management. More theoretical work might be done along with empirical research to shed new light on unintended side effects of short term human resource practices on long term corporate citizenship or culture policies at both micro and macro levels of analysis. Only that way, human resource managers may reconcile their paradoxical missions as caring for sustainability in terms of both investment for the future and ethics. They might, then reduce the externalities that burden future generations and pave the way for a consensus between external and internal stakeholders from inside out.

I have just attempted to make a first cut assessment of the perceptions of employees on CC as the main internal stakeholder. The next step demands researchers to analyze the outcome

of employee perceptions and attitudes on the company, its products and services along with customer perceptions. That way, the interactive relation between a company's reputation and stakeholders' perceptions about an organization's ability to enhance CC as a value creation and leverage for difference may be examined.

Similar to our findings, `the transferability debate` in strategic human resource management confirms that the employment relationships in developing countries will be subject to similar and perhaps exacerbated contradictory value shifts and cultural tendencies as are experienced in developed countries such as the gap between espoused human resource policies (usually based on Western norms of 'best practice') and actual practices is large. Hence, the employment relationship along with the human resource management displays a distinct 'dualism' - the formal contact on the one hand and the informal, culture infused, job behaviour on the other. Perhaps, we will reach a consensus on the basics of corporate governance when these two sides of the coin are aligned and synchronized better. As Zizek has suggested, new balances have to be found concerning dilemmas between freedom and regulation (effectiveness), rights and responsibilities (equity) and ethics versus efficiency issues in the neo-liberal system.

### The Appendix

Table 6. Comparison of 10 Dimensions of Corporate Culture

<b>Corporate Culture</b>		<b>Sum Of Squares</b>	<b>DF</b>	<b>MEAN SQ</b>	<b>F Significance</b>
<b>1<sup>st</sup></b>	Between Groups	448,028	1	448,028	18,300
	Within Groups	3623,472	148	24,483	
	Total	4071,500	149		<b>,00001</b>
<b>2<sup>nd</sup></b>	Between Groups	118,810	1	118,810	7,663
	Within Groups	2294,583	148	15,504	
	Total	2413,393	149		<b>,006</b>
<b>3<sup>rd</sup></b>	Between Groups	127,690	1	127,690	6,200
	Within Groups	3048,183	148	20,596	
	Total	3175,873	149		<b>,014</b>
<b>4<sup>th</sup></b>	Between Groups	153,760	1	153,760	6,798
	Within Groups	3347,333	148	22,617	
	Total	3501,093	149		<b>,010</b>
<b>5<sup>th</sup></b>	Between Groups	220,028	1	220,028	10,046
	Within Groups	3241,472	148	21,902	
	Total	3461,500	149		<b>,002</b>
<b>6<sup>th</sup></b>	Between Groups	151,290	1	151,290	10,065
	Within Groups	2224,583	148	15,031	
	Total	2375,873	149		<b>,002</b>
<b>7<sup>th</sup></b>	Between Groups	70,560	1	70,560	4,746
	Within Groups	2200,400	148	14,868	
	Total	2270,960	149		<b>,031</b>
<b>8<sup>th</sup></b>	Between Groups	190,440	1	190,440	10,854
	Within Groups	2596,733	148	17,545	
	Total	2787,173	149		<b>,001</b>
<b>9<sup>th</sup></b>	Between Groups	165,551	1	165,551	7,491
	Within Groups	3270,722	148	22,099	
	Total	3436,273	149		<b>,007</b>
<b>10<sup>th</sup></b>	Between Groups	142,404	1	142,404	8,913
<b>(CSR)</b>	Within Groups	2364,589	148	15,977	
	Total	2506,993	149		<b>,003</b>

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