



The Power of Corporate Culture in Driving CSR Initiatives: A Comprehensive Framework

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Abstract. Corporate Social Responsibility (CSR) has triggered widespread discussion, especially in the business landscape. Propelled by the growing expectations for social, environmental, and ethical accountability, CSR has become a strategic imperative for companies, and is deeply influenced by corporate culture, which shapes how these strategies are developed, implemented, and sustained. This paper aims to investigate the relationship between corporate culture and CSR, and it utilizes qualitative and quantitative data gathered through questionnaires and interviews with senior executives in leading China-based firms. Our findings offer practical insights into business strategies for companies could use to develop, implement, and sustain CSR efforts. This paper also introduces a framework that identifies key cultural practices to strengthen the effectiveness of CSR initiatives, and make further contributions to the growing discourse on sustainable efforts.

Keywords: CSR, Corporate Culture, Impact Analysis, Framework.

1 Introduction

As the world has become increasingly interconnected, society, ranging from consumers to governments, is expecting businesses to go beyond solely profit-making and to make more contributions to address global challenges. Therefore, in the landscape of business, Corporate Social Responsibility (CSR) has rapidly gained mindshare in the marketplace, and it serves to reflect a company's commitment to ethical practices, social equity, and environmental sustainability. By definition, CSR refers to the commitment of businesses to sustainability and to improve quality of life in ways that are good for business and economic development [1]. It encompasses a broad range of responsibilities, which include legal obligations, ethical behavior, social equity, and sustainable economic progress [2].

Essentially, CSR encourages companies to operate in a socially and environmentally responsible manner. This includes practices aimed at reducing negative externalities, such as environmental degradation and exploitation, while promoting positive contributions, such as community development, fair labor practices, and transparency in governance [3]. In different industries, CSR can manifest in various forms, including sustainable business practices, charitable contributions, environmental stewardship, and

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ethical sourcing. By integrating CSR into their operations, businesses can align their financial goals with the broader objectives of social and environmental well-being. It can also be leveraged as a strategy to enhance their reputation, build trust with stakeholders, and create long-term value for both the business and society.

The connotation of CSR has evolved significantly over time, and its transformation has reflected subtle changes in societal expectations and business practices. In the early stages, during the mid-20th century, CSR was primarily been regarded as “corporate philanthropy” or “charitable acts”, but these activities were not necessarily related to their core operations [4]. It was largely considered as a method for companies to showcase moral responsibility and improve their public image, without directly influencing their business strategy. By the 1980s and 1990s, as the process of globalization progressed, CSR began to shift from pure philanthropy to a tool for managing risks [5]. During this period, companies started to integrate CSR more closely with their operations as a means of protecting corporate reputation and minimizing risks associated with unethical practices. In the 2000s, CSR has risen to a strategic height, serving as an investment that could drive innovation, enhance competitiveness, and create long-term value [6]. Rather than being an isolated activity, CSR initiatives were aligned with broader corporate goals, such as sustainability, environmental stewardship, and ethical governance. Furthermore, with the emergence of reporting frameworks like the Global Reporting Initiative (GRI), companies were required to publicly disclose their social and environmental impact. In recent years, CSR has expanded into the broader framework of Environmental, Social, and Governance (ESG) criteria. Stakeholders and investors now evaluate companies based not only on financial performance but also on ESG factors. This phenomenon also highlights the importance of sustainability and responsible business practices for long-term success. Today, CSR is seen as an essential element of corporate strategy, which conduces to global efforts like the UN Sustainable Development Goals (SDGs) and helps businesses navigate the challenges of the modern world [6].

In this context, corporate culture significantly impacts the implementation and success of CSR initiatives. Corporate culture refers to the shared values, beliefs, norms, and behaviors that shape the way employees and management interact and conduct business within an organization [7]. It can be reflected in how a company operates, its approach to problem-solving, and its overall identity in the marketplace. A company’s culture can either support or hinder its CSR efforts, depending on whether these principles are embedded within its core values. A strong corporate culture that prioritizes ethical leadership, transparency, and accountability will naturally promote CSR practices, as these values echo with responsible business conduct. On the other hand, a culture focused solely on short-term profits and competition may struggle to genuinely adopt CSR initiatives. In such environments, CSR efforts may be seen as superficial or reactive, driven by external pressures rather than a true commitment to social and environmental sustainability. Therefore, the alignment between corporate culture and CSR is essential for fostering long-lasting, impactful CSR practices that benefit both the organization and society.

In this context, this essay highlights the importance of aligning corporate values with CSR goals, delving into how a company's culture can influence its commitment to sustainability and social responsibility. By analyzing collected data from questionnaires and interviews with senior executives in leading Chinese corporations, this research contributes to the growing discourse on sustainable business practices, and is designed to offer a practical framework for organizations to develop a culture that not only supports CSR but drives its long-term success. The importance of this research lies in its potential to influence both academic discourse and practical applications in the corporate world.

2 Literature Review

The relationship between Corporate Social Responsibility (CSR) and corporate culture has garnered significant attention in academic literature. Brown and Treviño (2006) found that ethical leadership and a culture of integrity fostered employee commitment to ethical behavior [8]. Similarly, Lee et al. (2013) emphasized the role of corporate culture in shaping CSR strategies, proving that organizations with values aligned with social responsibility are more likely to pursue sustainable practices [9]. Other studies have examined specific cultural dimensions that influence CSR effectiveness. For instance, Hofstede's (1980) cultural dimensions theory highlights how values such as individualism versus collectivism and uncertainty avoidance can affect how organizations approach CSR [10]. In cultures that prioritize collectivism, companies may feel a stronger obligation to engage in CSR activities that benefit the community. Furthermore, research by Aguinis and Glavas (2012) found that corporate social responsibility initiatives are more successful in organizations with a culture that emphasizes ethical practices and community involvement [11].

Empirical studies also have provided evidence of how corporate culture can drive successful CSR initiatives. For example, the case of Unilever demonstrates how a purpose-driven corporate culture has enabled the company to embed sustainability into its business model, leading to innovative product development and a positive brand image [12]. Meanwhile, various theoretical frameworks have been proposed to understand the relationship between corporate culture and CSR. For instance, the stakeholder theory posits that businesses have obligations to a wide range of stakeholders beyond shareholders, suggesting that a culture of stakeholder engagement can enhance CSR efforts [13]. Similarly, the institutional theory highlights how external pressures, such as regulatory requirements and societal expectations, can influence corporate culture and CSR practices [14].

Despite the potential benefits, aligning corporate culture with CSR initiatives is not without challenges. Research indicates that companies with a profit-driven culture may struggle to prioritize social and environmental responsibilities, leading to superficial CSR efforts [15]. Additionally, resistance to change and lack of employee buy-in can hinder the successful integration of CSR into corporate culture [16].

3 Research Methodology

To explore the relationship between corporate culture and the implementation of CSR initiatives, an inductive approach was introduced in this paper for it, instead of testing pre-existing hypotheses, allows for the development of theories and patterns based on the data collected. By gathering qualitative insights from senior executives and CSR managers, this method further facilitates a deeper understanding of the nuances of corporate culture and how it influences CSR.

3.1 Questionnaire Design

This study utilized a cross-sectional research design, which means that data was collected at a single point in time from a diverse group of companies. Cross-sectional research was advantageous because it could simultaneously compare corporate cultures and CSR practices across different organizations. The structured questionnaire was designed and employed to capture both quantitative and qualitative data, with sections addressing:

- Corporate values and leadership commitment to CSR
- The integration of CSR initiatives within corporate strategies
- Drivers and challenges in aligning corporate culture with CSR goals
- Case studies and practical examples of successful CSR implementation

3.2 Sample Selection

This study focused on 20 top companies headquartered in mainland China that have a significant global reach and profound CSR initiatives. The criteria for selecting these companies were as follows:

- Headquarters based in mainland China
- Have global reach or international operations
- Have CSR initiatives, such as through sustainability reports, community engagement programs, or environmental protection initiatives.

These selected companies are industry leaders across various sectors, such as technology, manufacturing, and consumer goods, providing a broad spectrum of corporate cultures and CSR strategies. To ensure that data can directly reflect the relationship between corporate culture and CSR practices, senior executives, particularly those in charge of CSR initiatives, human resources, or corporate strategy, were invited as the primary respondents.

3.3 Data Collection

The data were collected through a self-administered questionnaire distributed electronically. The questionnaire link was sent via emails to the identified executives, along

with a cover letter explaining the purpose of the study, ensuring confidentiality, and outlining instructions for completing the questionnaire. Follow-up emails and phone calls were also used to ensure a high response rate. To maximize the reliability and validity of the data, we also adopted the following steps:

- Pilot testing: The questionnaire was pilot-tested with a small sample of executives to ensure the clarity and relevance of the questions.
- Multiple distribution channels: The questionnaire was distributed via email, with the option for respondents to complete it online or return it via a secure link.
- Anonymity and confidentiality: Respondents were assured that their identities and responses remain confidential to encourage openness and honesty.

4 Result and Discussion

The analysis of the gathered data reveals several key insights into how corporate culture influences CSR implementation in top Chinese companies. When discussing the importance of CSR in Strategic Goals, 82% of the companies rated CSR as "Very important" or "Critically important" to their strategic goals, indicating strong alignment between corporate strategies and CSR practices. The majority (over 75%) of respondents rated leadership support for CSR initiatives as "High" or "Full support." This highlights that senior executives in these firms are committed to integrating CSR into the business model with the aim to drive cultural change from the top.

Navigating the collected data, this paper also probed into the promotion of CSR Values. For example, nearly 63% of the companies reported that their corporate culture "actively promotes CSR values," while the remaining companies indicated that CSR was "somewhat" promoted, suggesting that CSR has become increasingly embedded into corporate norms. However, the participation level varied largely among these companies. Only 41% of the companies reported "moderate" or "high" levels of employee participation in CSR, and this indicated that while CSR is embedded at the strategic level, there was still room for improvement in engaging employees at all levels of the organization. A significant proportion (77%) of companies encouraged employee participation through voluntary programs, while others relied on leadership-driven initiatives or incentives. Voluntary participation appeared to be the most effective in companies with stronger cultural ties to social responsibility.

When it comes to the most common challenges, most answers were centered around "Lack of resources" (39%) and "Misalignment with business goals" (26%). This suggests that despite leadership support, some companies still had difficulty in allocating sufficient financial or human resources toward CSR or fully integrating it with their core business strategies. Despite these challenges, we still witnessed success in CSR implementation: 68% of the companies reported that their CSR initiatives were "moderately" or "very successful," which reflected a positive outlook on the impact of CSR initiatives, particularly those related to environmental sustainability and employee welfare. Among these respondents, 55% of companies stated that CSR provided them with

a competitive advantage, particularly in the areas of brand differentiation and stakeholder trust. Companies with global reach also noted that CSR efforts improved their image in international markets.

5 A Comprehensive Framework

Given that CSR and corporate culture are both multifaceted and dynamic concepts, breaking them down into specific components can be conducive to a clearer understanding of their interconnected relationship. This paper proposes a theoretical framework that based on our findings to further elaborate on the core elements of corporate culture and their interrelationship with CSR efforts.

5.1 Core Components of Corporate Culture

The core Components of Corporate Culture is shown as Table 1.

Table 1. Core Components of Corporate Culture

Components	Definition	Role in CSR
Leadership	The behavior, attitudes, actions, and decisions of leaders within the organization.	Leaders who prioritize social and environmental concerns influence corporate strategy, foster a culture of responsibility, and inspire employees to follow.
Employee Engagement	The degree to which employees feel motivated and committed to the organization’s goals.	Engaged employees are more likely to support and participate in CSR activities, making the related initiatives more effective.
Communication Patterns	How information flows within the organization.	Clear and transparent communication is essential for aligning employees with CSR goals.
Values	The fundamental beliefs and guiding principles, e.g., the company’s mission and vision statements.	Values such as integrity, sustainability, and social responsibility provide the ethical foundation for CSR practices.
Norms	Informal rules and expectations that govern how employees behave and interact.	In organizations where sustainable practices are normalized, employees are more likely to support CSR efforts.
Artifacts	The visible and tangible elements of corporate culture, such as office design, events, and symbols.	Artifacts such as sustainability reports or environmental certifications can signal the company’s commitment to CSR.

5.2 Corporate Culture and CSR: The Interrelationship

On the one hand, **corporate culture Drives CSR**. When CSR values are deeply embedded in the corporate culture, they naturally guide decision-making processes and operational strategies. Companies with cultures that emphasize social responsibility are more likely to implement CSR practices that are genuine, strategic, and long-lasting. On the other hand, **CSR Shapes Corporate Culture**. CSR initiatives can also influence and reshape corporate culture. For example, when a company commits to sustainability, it can foster a culture of innovation, collaboration, and ethical decision-making, leading to a more cohesive and purpose-driven workforce. Over time, CSR programs can shift cultural norms and behaviors, promoting sustainability as a core aspect of the company's identity.

Therefore, the relationship between corporate culture and CSR can be displayed in the following key stages:

1. Cultural Inputs: leadership commitment, organizational values, and communication strategies form the foundation.
2. Cultural Processes: norms, behaviors, and employee engagement develop accordingly based on the inputs. Leadership enforces these values through actions and decision-making.
3. Cultural Outputs: CSR implementation becomes a natural extension of the company's cultural processes, where CSR goals are aligned with operational strategies.
4. Feedback Loop: CSR outcomes, such as improved sustainability, community engagement, and enhanced reputation, reinforce and reshape the company's culture. As CSR becomes more ingrained, it drives further cultural evolution.

Their relationship can be displayed as below in Figure 1:

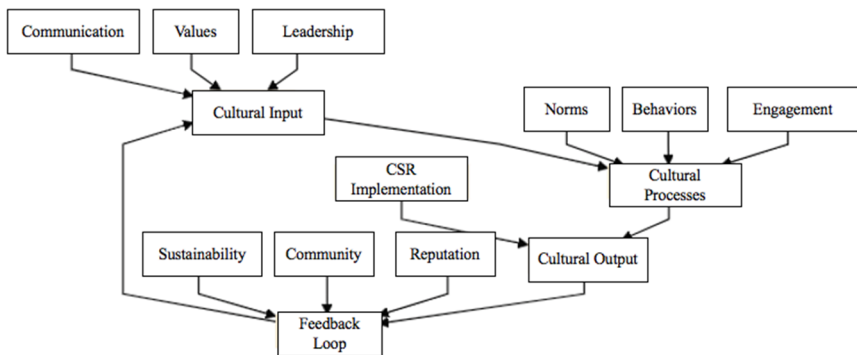


Fig. 1. The Relationship Between Corporate Culture and CSR

6 Conclusions

In conclusion, the findings of this study underscore the critical role that corporate culture plays in driving the successful implementation of Corporate Social Responsibility

(CSR) initiatives. Through an exploration of leadership commitment, core values, and employee engagement, this research demonstrates that a well-aligned corporate culture can significantly enhance a company's ability to embed CSR into its strategic and operational frameworks. However, the study also highlights key challenges in resource allocation and the alignment of CSR with business goals. While many companies value CSR, its implementation often competes with other priorities. This points to the need for better integration of CSR into core business strategies to ensure that sustainability efforts are not sidelined. Most importantly, the framework developed in this study serves as a practical guide for companies seeking to leverage their corporate culture to strengthen CSR efforts. By fostering leadership support, aligning CSR with core values, and enhancing employee engagement, companies can not only improve their CSR outcomes but also gain a competitive advantage in today's socially conscious marketplace. The feedback loop between CSR initiatives and corporate culture ensures that sustainability becomes an integral and lasting part of the company's identity, driving both social impact and business success.

Future research can enhance our understanding by exploring additional dimensions. For instance, longitudinal studies could examine how changes in corporate culture over time affect the sustainability and long-term success of CSR initiatives. Moreover, expanding the sample to include companies from various industries and regions outside China would allow for a more comprehensive understanding of global CSR trends. Investigating the impact of emerging technologies, such as artificial intelligence and blockchain, on CSR reporting and transparency could also offer new perspectives on how corporate culture adapts to innovation. By addressing these areas, future research can contribute to a more robust and dynamic framework for CSR implementation across diverse organizational contexts.

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