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Corporate and Individual Influences on Managers' Social Orientation

Joachim W. Marz
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ABSTRACT. This paper reports research on the influence of corporate and individual characteristics on managers' social orientation in Germany. The results indicate that mid-level managers expressed a significantly lower social orientation than low-level managers, and that job activity did not impact social orientation. Female respondents expressed a higher social orientation than male respondents. No impact of the political system origin (former East Germany versus former West Germany) on social orientation was shown. Overall, corporate position had a significantly higher impact on social orientation than did the characteristics of the individuals surveyed.

KEY WORDS: corporate and individual characteristics, gender, hierarchy, political system origin, professional activity, social orientation

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Introduction

Social orientation has been defined as the importance an individual assigns to the social responsibilities of the firm (Carroll, 1979; Aupperle et al., 1985). The research reported in this paper extends the literature on corporate social orientation by developing a framework of corporate and individual characteristics that influence the social orientation of individual managers. The individual manager's social orientation is important to the firm as it is an indicator for the firm's corporate social performance (Carroll, 2000). The research further extends the research in the area by examining the impact of political system origin on social orientation.

The research is based on a survey of 382 employees at the Berlin office of a large international accounting and consulting firm. The city where the sample was surveyed provides a unique opportunity to study political system orientation. Berlin was a divided city between 1945 and 1989 when Germany was divided into the East German state German Democratic Republic (GDR) and the West German state Federal Republic of Germany (FRG). Specific hypotheses were developed that examined the

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impact of the individual's level in the organization, professional activity type, Political system origin, and gender on social orientation.

The results indicate that junior management had a higher social orientation than more senior management. No differences were found in social orientation between individuals that had different types of professional positions. It was found that the respondents' political system origin did not impact their social orientation. It is reported that female respondents expressed a higher social orientation than did male respondents.

Review of the literature

The question of to what extent a corporation has other than economic responsibilities is thousands of years old (Lowy et al., 1996). The development of corporate social responsibility as an academic field, however, is contemporary (Carroll, 1979). There are two characteristics that may influence the level of social orientation that an individual exhibits *within* an organization. The first consists of corporate characteristics. These include the hierarchy level the individual has reached and the individual's professional occupation. The second group contains individual characteristics. These comprise the individual's gender as well as the individual's socio-cultural background including their political system origin.

Corporate characteristics

Corporate characteristics comprise the factors that are related to the organization in which an individual works and are comprised of hierarchy level and professional activity.

Hierarchy level. Hierarchy level can be defined as the level an individual has reached in the corporation's organizational structure. Previous research by Ostlund (1977) examined the impact of the respondents' hierarchy level in the organization, operationalized as top versus middle, on social orientation. The study did not reveal significant differences between the two groups.

Lusch and Lacznik (1987) hypothesized that top managers show a higher level of ethical orientation than the layer below top management as anything that takes away from profit, including ethical behavior, is perceived by lower level management as an impediment to organizational advancement and recognition.

Izraeli (1988) reported no significant impact of organizational level on management behavior. The same study tested for a possible impact of age on ethical perceptions, but did not find a significant correlation. Ravlin and Meglino (1987) examined the impact of status in the firm (supervisor versus nonsupervisor) and other demographic variables on individuals' value systems. In terms of hierarchy level impact, the study revealed that supervisors were more likely to express achievement orientation in their responses than nonsupervisors, and were less likely to help others. Other research also reports value differences among top, middle and lower level managers (Posner and Schmidt, 1984).

Professional activity. An individual's professional activity is the type of task that individual carries out at his or her workplace. Differences in social values between salespeople selling industrial products and service salespeople have been reported (Dubinsky et al., 1985). Frederick and Weber (1987) found significantly stronger differences between executives, union members, and community activists than within these groups in ranking terminal values and instrumental values.

Ibrahim and Angelidis (1995) examined differences in the social orientation of inside and outside directors, using a sample of 429 board directors. The results indicated that outsiders were less economically oriented than insiders and more sensitive to philanthropic endeavors. Lowy et al. (1996) examined whether directors of different types of organizations show different levels of social orientation. The study revealed that concern for economic issues declined as the organization type moves from for-profit to non-profit, while concern for social responsibility increased when going from for-profit to non-profit.

Individual characteristics

Individual characteristics are those demographic factors that may be linked to an individual's perceptions of social responsibility. They include gender, age, education and work experience, nationality, and religion (Loe et al., 2000). Gender is one of the mostly analyzed individual factors (Collins, 2000; Ford and Richardson, 1994; Robin and Babin, 1997), however, it was included in this study to facilitate comparisons to other research. An individual's national background as one form of socio-cultural background has been identified as an important factor (Collins, 2000; Maignan, 2001). The individual's social and cultural backgrounds may in turn influence their attitudes and behavior. The present research examines the impact of the political system origin as important part of the individual's social-cultural background that influences social orientation.

Political system origin. Political system origin refers to the governmental organization form of the state an individual originates from. Major types are the Western mixed free-market democratic system and the communist/socialist system that prevailed in the Soviet Union and its related states until the late 1980's. The political system a person lives in or originates from is part of the overall socio-cultural background of that individual. It has been recognized as important for individuals' value systems (e.g. Donaldson, 1982; Clarkson, 1988). Cross-cultural studies have been conducted to analyze the impact of the respondents' socio-cultural background on ethical beliefs (Kelley and Whatley, 1987; Izraeli, 1988; Husted et al., 1996; Maignan, 2001). Differences in value systems have been reported in the literature. Ravlin and Meglino (1987) report differences in the preferences of ethics-related values based on the geographic origin of respondents within regions of a country. The socio-cultural background of a country is not static, but changes over time. Holmes (1976) reported significant changes over time towards higher levels of social orientation as time passed by.

An interesting basis for the research of socio-cultural and political system impact on individual

values is the case of Germany. Germany was divided into two separate states between 1949 and 1989. In 1949, the Federal Republic of Germany (FRG) was founded in the occupation zones of the Western allies, and the German Democratic Republic (GDR) was founded in the Soviet occupation zone. That cut was deep, as the two German states belonged to different political systems, and contacts were stringently restricted. The separation came to an end de facto in 1989 and de jure on October 3, 1990 when the reunification came into force. Differences in values still are significant (Noelle-Neumann, 1993; Pollack, 1997; Veen, 1997). The research institute "Institut für Demoskopie in Allensbach" (1998) reported that two thirds of East Germans dislike West Germany's social market system "Soziale Marktwirtschaft" and prefer a system located between socialism and the free market system.

The literature supports the position that there is an impact of socio-cultural background, or, more narrowly, political system background on personal values such as social orientation.

Gender. The impact of gender on value systems has been tested in numerous studies. However, it is not clear what impact gender has on social orientation. The impact of gender and type of moral reasoning was examined by Derry (1987) and there was found to be no significant relation between gender and type of moral reasoning. The impact of gender and other demographic variables on ethical perceptions has been examined (Kidwell et al., 1987; Ford and Richardson, 1994; Robin and Babin, 1997). The studies differed in their results (see Collins, 2000). The Kidwell et al. study for instance concluded that male and female managers did not differ in their perception of what is ethical and what is unethical. An interesting finding of the study was that each gender viewed the opposite sex as more unethical than their own.

Ibrahim and Angelidis (1994) analyzed the effect of board members' gender on social orientation. Their study found that female directors exhibited a stronger orientation toward the discretionary [philanthropic] component of corporate responsibility. Male board members

were more concerned about economic performance. No significant differences between the two groups were observed with respect to both the legal and ethical dimensions.

Research objective and method

The objective of this research was to examine the impact of the corporate characteristics (hierarchy level and professional activity) and individual characteristics (political system origin and gender), on social orientation. A further objective of the research was to determine whether corporate or individual characteristics have a higher overall impact on social orientation. The research framework is seen in Figure 1.

Hierarchy level and social orientation. It was hypothesized that there is an inverse correlation between hierarchy level and social orientation.

H1: Junior management members have a significantly higher level of social orientation than senior management members.

Professional activity and social orientation. It was hypothesized that professional activity does not impact social orientation. This study setup categorized professional activity into auditors, tax consultants and management consultants.

H2: The level of social orientation is statistically the same across professional activity type.

Political system origin and social orientation. It was hypothesized that the political system from which the respondent originates has an impact on his/her social orientation and that persons originating from a socialist system have a higher social orientation than persons originating from a mixed/free market system.

H3: Individuals from a socialist system have a significantly higher level of social orientation than individuals from a mixed/free market system.

Gender and social orientation. It was hypothesized that gender impacts the level of social orienta-

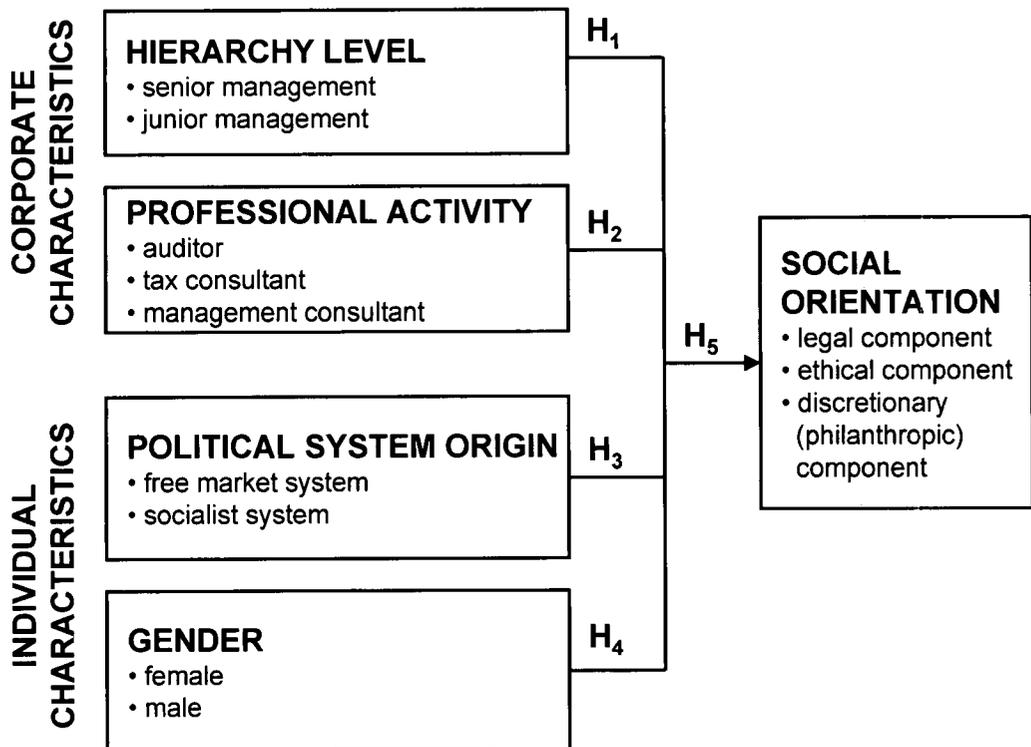


Figure 1. Research design.

tion and that that female respondents possess a higher level of social orientation than male respondents.

H4: Female individuals have a significantly higher level of social orientation than male individuals.

Corporate versus individual characteristics. It was hypothesized that individual characteristics have a stronger impact on social orientation than corporate characteristics.

H5: Individual characteristics have a significantly stronger impact on social orientation than corporate characteristics.

Sampling frame and method. The sample was taken from the Berlin office of a large international audit and consulting firm. The cover letter and questionnaire was distributed to employees' mailboxes. Of 382 questionnaires distributed, 112 completed questionnaires were returned for a response rate of 29.3%. Although the response rate was considered adequate, non-response bias can affect research that is related to business ethics (Babbie, 1992; Randall and Gibson, 1990; Trevino, 1986). It is interesting to note that four questionnaires (above the 112 returned completely filled out) were returned with missing political orientation data, indicating that this remains a sensitive point to the respondents. This may have also influenced the overall response rate. Non-response bias was tested using ANOVA. No difference was found between results on social orientation for early and late questionnaires. Details of the survey administration are contained in Appendix A.

Results and findings

112 valid questionnaires that were returned corresponding to a response rate of 29.3%. This response rate is in consistent with prior research and was deemed acceptable. The results and findings are presented on a hypothesis-by-hypothesis basis. For hypotheses 1 through 4, ANOVAs were performed to test the hypotheses, and additionally MANOVAs were conducted for

every independent variable to analyze its impact on each of the social orientation categories *legal orientation (LO)*, *ethical orientation (EO)*, and *discretionary orientation (DO)*. Table I presents an overview of the results.

H1: Junior management members have a significantly higher level of social orientation than senior management members.

The results of ANOVA reveal a significance level of 0.003; therefore the null hypothesis is rejected. The hypotheses that junior management members do express a higher social orientation than senior management members is supported. The MANOVA carried out to examine how senior and junior management differ in the social orientation categories revealed that junior management's legal orientation does not differ from senior management's legal orientation ($\alpha_{LO} = 0.487$) and that junior managers express a higher ethical and discretionary orientation than senior managers ($\alpha_{EO} = 0.087$, $\alpha_{DO} = 0.001$).

H2: The level of social orientation is statistically the same across professional activity type.

Based on the ANOVA, the significance level for different levels of social orientation among the three groups was 0.38 indicating that there is no statistically significant difference in social orientation among the three professional activity groups of auditor, tax consultant, and management consultant. Neither did the groups differ in any of the social orientation components (the respective significance levels for the categories were $\alpha_{LO} = 0.152$, $\alpha_{EO} = 0.741$ and $\alpha_{DO} = 0.85$). Therefore the findings support the hypothesis.

H3: Individuals from a socialist system have a significantly higher level of social orientation than individuals from a free market system.

The ANOVA indicated a significance level of 0.82, indicating that there was no significant relationship between political system origin and social orientation. Therefore, the hypothesis was not supported. The MANOVA carried out to

TABLE I
Findings overview

Hypothesis	Social orientation (SO) hypothesized	Results by hypotheses	Results on SO categories (legal, ethical and discretionary – LO, EO, DO)
H1 Hierarchy	Senior management's SO > junior management's SO	Senior management's SO > junior management's SO (Expectation confirmed, alpha = 0.003)	No significant differences in senior mgt and junior mgt LO (alpha = 0.487) senior mgt's EO > junior mgt's EO (alpha = 0.087) senior mgt's DO > junior mgt's DO (alpha = 0.001)
H2 Professional activity	Auditors' SO = tax consultants' SO = management consultants' SO	No significant differences between auditors' SO, tax consultants' SO and management consultants' SO (Expectation confirmed, alpha for different SOs = 0.38)	No significant differences between auditors', tax consultants' and management consultants' LO, EO, and DO (alpha LO = 0.850 alpha EO = 0.741 alpha DO = 0.152)
H3 Political system origin	Socialist system origin SO > free market system origin SO	No correlation between political system origin and SO (alpha for hyp confirmation = 0,82)	No significant differences between socialist system and free market system origin LO, EO, and DO (alpha LO = 0.671 alpha EO = 0.975 alpha DO = 0.829)
H4 Gender	Females' SO > males' SO	Females' SO > males' SO (Expectation confirmed, alpha = 0.04)	No significant differences in females' and males' LO and EO (alpha LO = 0.549 alpha EO = 0.708) Females' DO > males' DO (alpha = 0.015)
H5 Individual versus corporate characteristics	Impact of individual characteristics > impact of corporate characteristics	Impact of individual characteristics < impact of corporate characteristics (at 0.05 significance level observed power for corp. factor = 0.796, for indiv. = 0.381)	

examine the categories' contributions revealed that no one category could be isolated as the single primary factor for the overall level of social orientation: the respective significance levels for differences in legal, ethical, and discretionary orientation were $\alpha_{LO} = 0.671$, $\alpha_{EO} = 0.975$, and $\alpha_{DO} = 0.829$.

H4: Females have a significantly higher level of social orientation than males.

The ANOVA results indicated a significance level of 0.04 supporting the hypothesis that female respondents have a higher social orientation than male respondents. The MANOVA reveals that as in the hierarchy-based differences in social orientation, orientation toward the discretionary (philanthropic) responsibilities of the firm contributes most to the difference. There were no significant differences in the levels of legal orientation and of ethical orientation ($\alpha_{LO} = 0.549$, $\alpha_{EO} = 0.708$), but female respondents expressed a significantly higher discretionary orientation than male respondents ($\alpha_{DO} = 0.015$).

H5: Individual characteristics have a significantly stronger impact on social orientation than corporate characteristics.

Factorial ANOVAS for the combined individual factor (comprising gender and political system origin) and the combined corporate factor (comprising hierarchy level and professional activity) revealed significance levels of 0.225 and 0.112, respectively. We failed to reject the null hypothesis; the individual characteristics analyzed in our study do not have a stronger impact on social orientation than the corporate characteristics analyzed.

Discussion

The results are summarized and discussed by the areas examined in the hypotheses:

Hierarchy level. Between senior management and junior management, the findings were consistent with the existing literature. Kram et al. (1989) observed that the ethical perceptions of managers

vary systematically by organizational level, due to the "unique priorities, pressures and norms characterizing each management level". It is entirely possible that these findings can be generalized to many other firms where lower level managers possess a higher social orientation than middle management.

Professional activity. The hypothesis that professional activity does not impact social orientation was confirmed in this study. There was, however, a higher legal orientation among auditors and tax consultants, which may be directly linked to the higher visibility of the legal system for these two groups. This difference was not significant, however. Since the literature suggests that the closer the professional activities are to each other, the smaller the possible differences in social orientation (Dubinsky et al., 1985; Frederick and Weber, 1987), it can be inferred that the jobs performed by respondents are similar. This supports the sample firm's "one firm" approach that offers integrated service covering a wide range of the client's audit and consulting needs.

Political system origin. Contrary to the study's hypothesis, there was no impact of the political system origin on social orientation. While all opinion polls show significant differences between East Germans and West Germans, in this sample it did not matter from which sample a respondent originates. It may be that the circumstances in which a person lives currently outweigh the past circumstances in which the respondent lived, especially in the global white-collar culture of professional services. It may be inferred that the German reunification process, in terms of value systems, is closer to completion than it appears from present opinion polls and that differences in value systems can be contributed more to present life circumstances and less to the impact of the political system from which an individual originates.

Gender. As hypothesized based the review of the literature, female respondents expressed a significantly higher social orientation than male respondents. The difference mostly is driven by the component "discretionary orientation" that

comprises mostly philanthropic activities. This result is consistent with the Ravlin and Meglino (1987) study in which female respondents have expressed a higher orientation toward "helping" than male respondents, and also is consistent with the Ibrahim and Angelidis (1994) study on gender-related differences in social orientation, not only in terms of social orientation as a whole but also in terms of the social orientation categories. In both studies, female respondents exhibited a significantly stronger social orientation than male respondents and a significantly stronger discretionary (philanthropic) orientation.

Corporate versus individual characteristics. Overall, corporate characteristics had a stronger impact on social orientation than individual characteristics. The ranking in terms of statistical significance was hierarchy, followed by gender, followed by professional activity, and followed by political system origin. The relatively high importance of corporate factors may be an indication of cultures that are developed in the organization; therefore it is likely that the results cannot be generalized to other organizations.

Social orientation. The study has demonstrated there is an impact of corporate as well as individual characteristics on social orientation. Based on the study results, it can be implied that all categories of social orientation have their own, independent meanings: in the differences related to professional activities, the legal category has the highest impact; in gender-related differences, the discretionary category is the driving factor; and in university degree type (used as control variable) differences, the ethical category is the driving factor. The level of the three categories' values varies significantly among the respondents groups analyzed.

Limitations of the study. As with all empirical studies, the sample size drives the generalizability of the findings. With 112 valid questionnaires, the sample size appears sound enough to support the findings as presented in this study; however, generalization of the findings must be made with care, due to the limitations imposed by the limited sample size.

The sampling frame was very similar to consulting firms around the globe, but rather different from other firm types, which form the majority of the business community, such as production and trade companies. The operationalization of variables for hierarchy level and professional activity cannot easily be translated into other business environments. Furthermore, the sample firm's top management, be it on national or on international scale, was not contained in the sample.

Summary and conclusions

The research reported in this paper extends the literature on social orientation by developing a framework of variables into corporate and individual characteristics as well as examining the impact of the political system an individual originates from on corporate social orientation. Social orientation of individuals within corporate environments is an important element of an individual's managerial perspective and may predict actual business behavior. This paper contributes to the field of social orientation by reporting that managers with a socialist system origin did not differ in their social orientation from managers with a free market origin. This was an unexpected and interesting finding.

There are several areas that warrant future research on social orientation. It would be interesting to compare junior management's social orientation to senior management's social orientation in other study settings, possibly in other business types in the private sector, including production or trade organizations. As the operationalization of professional activity was rather specific, it would be interesting to extend research in professional activity impact on social orientation with other operationalizations in other study settings. Regarding political system origin, there was a great gap between commonly held expectations, as formed by recent and current public opinion polls and the study results. Clearly, this aspect of the research should be replicated in other settings. The impact of corporate versus individual characteristics on an

individual's social orientation is also worthy of further research.

Appendix A

Survey administration

Operationalization of variables. Hierarchy level is operationalized in two levels. The first level comprises partners, senior managers and managers, and the second level comprises junior-level individuals. Level 1 to 5 is the junior level, with titles varying with the department (assistant auditor, auditor [audit], assistant tax consultant, tax consultant [tax], consultant/senior consultant [management consultants]). Colleagues at this level work as project staff and assume some responsibility for subprojects or small projects. Managers and senior managers are responsible for the acquisition and execution of projects. The partners also acquire projects, direct client relationships, and participate in strategic developments, modifications in service portfolio, and similar higher level tasks.

Professional activity was operationalized as audit, tax consulting, and management consulting. Audit comprises the auditing services as defined by the law plus such audit-related consulting services as the reorganization of finance and administration departments. Tax consulting focuses on tax burden minimization and legal constructions. Only some of the services offered by the management consulting branch are audit- or tax-related. Services change significantly over time, with a tendency toward more technically-oriented services, as new business fields evolve on a continuous basis (e.g. software process optimization, electronic commerce, and ERP implementation).

Political system origin was operationalized as socialist system origin versus free market system origin. In the Iron Curtain period which lasted de facto from 1945 to 1989, Germany was divided into the East German state, the German Democratic Republic (GDR), which belonged to the socialist block and the West German state, and the Federal Republic of Germany (FRG), which belonged to the free-market block. The

Berlin office of an international firm is an ideal population for a test of these attributes. During the separation, Berlin was divided into West Berlin, with about 2 million inhabitants, and East Berlin, with about 1.5 million inhabitants. Geographically, Berlin is situated in East Germany. In no other city is the "blending" of people originating from the respective blocks higher.

Gender was operationalized as female and male. As the ratio male/female is about two to one in the population studied, statistically significant findings were possible in the analysis.

Social orientation measures respondents' orientation toward the social responsibilities of the firm. The social orientation is the sum of the orientation toward the legal, the ethical and the discretionary responsibilities of the firm. Social orientation is measured using a questionnaire developed by Aupperle (1985) which consists of several sets of four statements, each of which reflects the fulfillment of one of the four components. The questionnaire contains 15 sets of four statements, each of which reflects one of Carroll's social responsibility components. The orientation toward economic performance is labeled "concern for economic performance", and the overall orientation toward the other three components is labeled "social orientation". Social orientation is also called "concern for society" or "corporate social responsibility orientation" (CSRO). Respondents must give a weight to each statement, scoring the relative value respectively importance they assign to the statement.

Instrument translation and pretest. The Aupperle questionnaire that has been used as the instrument in this study had to be translated for use in Germany. The translation process followed the procedure recommended by Brislin (1970). A committee was set up that consisted of three native Germans who are fluent in English. The committee members translated the instrument separately. In a committee meeting the three versions were synchronized and one common version agreed upon. This German version was then given to three native English speaking persons who, separately, translated the German

version into English. In a second committee meeting the three English versions were compared to the original instrument. Only minor changes were necessary. This updated version and the original English Aupperle instrument were sent to 20 bilingual persons. The respondents were asked to fill out the questionnaire in one language and to fill it out in the other language one week later, without referring to the answers of the first response. Sixteen persons returned the questionnaires. Evaluation of the English questionnaire showed Cronbach alphas of 0.98 (economic), 0.97 (legal), 0.92 (ethical), and 0.95 (discretionary orientation). The German questionnaire led to Cronbach alphas of 0.97 (economic), 0.95 (legal), 0.93 (ethical), and 0.92 (discretionary orientation). These Cronbach Alphas were judged adequate to insure that the German instrument reflected the original English Aupperle questionnaire accurately.

Reliability and validity. Reliability was tested using Cronbach alpha. The alpha values calculated were 0.92 for the economic category, 0.91 for the legal category, 0.89 for the ethical category and 0.91 for the discretionary category. These levels are indicative of a good reliability indicator (Cortina, 1993). Validity was examined using a four-way ANOVA; this ANOVA calculated the observed power as an indication for this extent. At the 0.05 significance level, this observed power is 0.986, indicating that the independent variables selected explain most of the variation.

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