

THE EFFECT OF NATIONAL CULTURE ON
CORPORATE SOCIAL RESPONSIBILITY
ORIENTATION: A COMPARISON BETWEEN
MALAYSIAN AND SINGAPOREAN ACCOUNTING
STUDENTS

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DECLARATION

We hereby declare that:

- (1) This undergraduate research project is the end result of our own work and that due acknowledgement has been given in the references to ALL sources of information be they printed, electronic or personal.
- (2) No portion of this research project has been submitted in support of any application for any other degree or qualification of this or any other university or other institutes of learning.
- (3) Equal contribution has been made by each group member in completing the research project.
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LIST OF ABBREVIATIONS

SPSS	Statistical Package for Social Science
UTAR	UniversitiTunku Abdul Rahman
CSR	Corporate Social Responsibility
CSRO	Corporate Social Responsibility Orientation
M'sia	Malaysia
SG	Singapore

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PREFACE

Researches in the area of national culture and Corporate Social Responsibility Orientation (CSRO) have been done since past two decades. Hence, it is believed that the attitude and perception of business students from different country have certain impacts towards CSRO.

In business environment, businessmen are business minded and most likely will look into profit maximization in the first place instead of looking after the society and welfares. They might have the awareness on corporate social responsibility (CSR), but they choose not to contribute their commitment as CSR is not mandatory to comply. Yet, there might have a small number of people who willing to contribute what they earned back to the society through different channels. As a matter of fact, investigating the attitude and perception of people coming from different country towards CSRO is essential as people perceive things from different viewpoint will act differently due to the cultural differences. This is where national culture comes in by helping us in understanding the relationship between all the dimensions of national cultures and CSRO.

ABSTRACT

Today, corporate social responsibility is widely discussed by the society. According to Ringov and Zollo (2007), national culture has an impact towards Corporate Social Responsibility Orientation (CSRO). Therefore, the objective of this research is to determine to what extent does national culture has an impact on CSRO between Malaysia and Singapore accounting students. Researchers also notified that students' perception towards corporate social responsibility is important as students are going to become future managers and professional in particular industry who will define the future orientation of CSR. Consequently, the researchers found out that there are four variables under CSRO which includes economic perspective, legal perspective, ethical perspective and philanthropic perspective.

A total of 500 sets of questionnaire survey have been distributed to the target respondents which are 250 sets each for University of Malaya and National University of Singapore through internet and email. In the end, the researchers manage to collect 183 and 197 sets of questionnaire from University of Malaya and National University of Singapore respectively. Primary data is collected and Statistical Package for Social Science (SPSS), a computer software program version 16.0 is used to analyze the hypotheses and objectives of this research.

All the results and findings are discussed and analyzed in the conclusion of this research. With the findings, researchers pointed out the limitations and recommendations for future research.

Keywords: Individualism, Power Distance, Masculinity, Long-Term Orientation, Uncertainty Avoidance, and Corporate Social Responsibility Orientation.

CHAPTER 1: INTRODUCTION

1.0 Introduction

In this chapter, we aim to present the background of the study which related to the trend of accounting misconduct and Corporate Social Responsibility, problem statement, research objective, research question, hypothesis, and significant of the study.

1.1 Background of the Study

According to Jaspal Singh (2009), the accounting scandal and corporate collapses in the United States of America, Australia, Europe and even in Malaysia have make an great impact through the society. The public confidence in accounting profession was thus badly shaken by those accounting scandal and corporate collapse. Besides, it also brings a triggered mistrust in the corporate business practices.

According to Al-Hasan Al-Aidaros (2011), national culture is playing an important role in shaping the human conduct especially for an accountant. This is because it can affect an accountant's behavior which will then influence the public through the preparation of financial reports. According to Chand, Cummings, and Patel (2011), national culture has a significant effect on the judgments of accounting students when interpreting and applying the International Financial Reporting Standards (IFRSs).

On the other hand, with economic development, corporate social responsibility (CSR) has become more universal and global than before, and its connotation is

being constantly enriched and developed. As a result, CSR has become a global research focuses (Li, Zu, Li, & Zhang, 2011). Many researches on CSR have been done in management literature for more than half a century. But the concept of CSR has been gaining prominence among academics from a wide range of disciplines recently (Dentchev, 2005).

With the rising popularity of CSR, there has been a long-lasting dialogue on the question how an individual's attitude on the topic – the so-called CSR orientation (CSRO) – is shaped (Burton, Farth, & Hegarty, 2000). In recent years, there has been a growing interest in evaluating the attitudes of university students towards CSR. This perception of students regarding CSR is an important theme as they are the future managers, consumers and members of society and so current students are the ones who will define the future shape of CSR to a large degree (Sobczak et al., 2006; Panwar, Hansen, & Anderson, 2010).

Meanwhile, it has long been assumed that CSRO is influenced by national culture. This relation has been confirmed after researchers have done empirical findings on the link for more than two decades (Burton et al., 2000; Ringov&Zollo, 2007). Although there has been a fair amount of research on impact of national culture on corporate social responsibility orientation (CSRO) of business students, few studies have addressed the CSRO of accounting students.

1.2 Problem Statement

There are many researchers who had investigated on the influence of culture towards accountants and accounting students. According to Chand, Evans, and Hu (as cited in Doupnik&Tsakumis, 2004), culture serves as a powerful environmental factor which affects how an individual uses the accounting information and accounting system of a particular country. With different dimensions of culture, Chand, Evans, and Hu (as cited in Belkaoui, 1995) stated that a person judgment and decision making process will be affected when he is dealing with accounting or auditing phenomenon. This has been proven by a few

studies conducted by researchers where professional judgment of accountants may be affected due to difference in cultural values (Chand, Evans, & Hu, 2011).

When comes to ethical perceptions of an individual, researchers came with a conclusion where the perception towards ethical is different due to cultural differences. Past researches also notified that cultural factors are important in forming students' attitudes and ethical believes (Wankel, Stachowicz-Stanusch, & Sekarsari Tamtana, 2011). Brief discussion on cultural values and attitude of accounting students and their awareness towards CSR for both the countries, Malaysia and Singapore are presented.

1.2.1 Malaysia

In Malaysia, there are accountants or auditors who care about their self-interest towards profit maximization in the organization or in fulfilling the wish of their clients when they are auditing the accounts of the organization. Consequently, this attitude created a lot of scandals with financial irregularities and overstating company's revenue cases such as Megan Media Holding Bhd, Transmile Group Bhdin Malaysia (Abdullah, 2007). According to police statistics, there are about RM600 million losses in 2004 due to commercial crimes and there is at least RM1.5 billion being encountered due to fraud (Khalizani, Syed Omar, & Khalisanni, 2011). These figures are astonishing and it may affect the economic growth of Malaysia especially Foreign Direct Investment.

A research has done by Mustapha and Siaw (2012) on the final year accounting students towards their perception of whistle blowing and it has shown that most of the students are in a moderate approach. In this survey, students revealed that they understood the need of acting ethically however, they will rather take the "wait and see" approach and blow it when necessary. Another study done by Khalizani et al. (2011) on Malaysian universities' students revealed that out of all the university students, 30.5%

of the students will take the chances to commit to corruptions and malpractice. The Fraud Profiling in Malaysia shown that the trend of performing fraud is discovered to rise as young perpetrators grow up (Ismail, 2007).

In year 2002, a research has been done by Nik Ahmad and Abdul Rahim (2005) to study the managers' awareness of CSR. Result has shown that there are 58.6% of the managers who are highly aware of CSR and 69.2% of managers agreed that with the involvement in CSR, it will improve the community's quality as well as long run profitability. This illustrates that managers from public listed companies are having a positive view towards CSR and aware that businesses are not limited to only profit maximization (Nik Ahmad & Abdul Rahim, 2005). However, the managers' involvement in CSR is still low (Abdul Rashid & Ibrahim, 2002). However, as to compare with Singaporean firms, they are highly aware of CSR than Malaysian firms (Ramasamy & Ting, 2004).

To the public, the professional ethics of accountant has a direct influence to the public trust (Yunanda & Majid, 2011). Yet, there are number of undesirable deviation, corruption, fraud and non productive employee at workplace even if there is an increased number of a highly educated human capital (MohdZin et al., 2012). All of these issues have brought to a less ideal ranking in Transparency International Corruptions Perception Index which Malaysia was ranked 54th out of 176 countries with a score of 49 out of 100 (Shukry & Lavendran, 2012).

1.2.2 Singapore

Singapore, a dynamic economy with multiracial and multicultural society, as one of the countries undergoing globalization and complexity in today's business environment had established itself as one of the major financial hubs in Asia with its strict laws and government regulations. It is reputable for its corrupt-free environment and is perhaps the most westernized

society that emphasized in making and enforcing government rules and regulations that are critical in proper functioning of the political, social, governmental, legal and economic systems (Lim, 2001).

In Asia, businesses do not place much importance on corporate social responsibility (CSR) and lack of commitment in establishing CSR goals in the first place. It is found that the idea of being socially responsible by corporations towards wider society in Singapore is quite low. The study shows that there are efforts taken by some corporations and the National Tripartite Initiative (NTI) on CSR to increase the awareness of CSR principles in business (Tan & Rajah, 2006). With its “high ethical maturity”, there is increasing concern of business ethic roles to achieve a higher level of corporate social responsibility (Phau & Kea, 2007).

The cultural differences such as beliefs, educational background, customs, laws, economical and political, arts and morals do influence business ethics in a country. It is also an important consideration in understanding human behavior. In a research studying the attitudes of university students towards business ethics in Singapore, culture is believed to be the predominant factor influencing the expectations and behavioral patterns of individuals’ attitudes in the country (Phau & Kea, 2007). There are conflict within different cultures exist where the Singaporean are confused of what they want to do and what they are being told to do. Being more westernized, Singaporean maybe less knowledgeable about the nuanced philosophy of personal relationships and impute more unethical intent into social and business exchanges (Lim, 2001).

1.3 Research Objectives

The goal of this research is to determine the impact of national culture on Corporate Social Responsibility (CSR) orientation, which is a link that has been widely discussed in the academic field. Indeed, there are many theories and

frameworks that have been published regarding the fields of CSR and national culture. However, less focus has been given to the attitudes of accounting students towards CSR.

1.3.1 General Objective

The main research goal of this research is to determine to what extent does national culture has an impact on Corporate Social Responsibility orientation among accounting students.

1.3.2 Specific Objectives

1. To determine to what extent does individualism culture have an impact on CSRO.
2. To determine to what extent does power distance culture have an impact on CSRO.
3. To determine to what extent does masculinity culture have an impact on CSRO.
4. To determine to what extent does long-term orientation culture have an impact on CSRO.
5. To determine to what extent does uncertainty avoidance culture have an impact on CSRO.

1.4 Research Questions

1.4.1 General Question

Does national culture have an impact on Corporate Social Responsibility orientation among accounting students?

1.4.2 Specific Question

- 1 Does individualism culture have an impact on CSRO?
- 2 Does power distance culture have an impact on CSRO?
- 3 Does masculinity culture have an impact on CSRO?
- 4 Does long-term orientation culture have an impact on CSRO?
- 5 Does uncertainty avoidance culture have an impact on CSRO?

1.5 Hypotheses of the Study

By referring to this research, there are six independent variables found in order to test whether these independent variables will or will not affect the Corporate Social Responsibility orientation.

Hypothesis 1 (H1)

Ho: There is no significant relationship between individualism culture and corporate social responsibility orientation among accounting students.

H1: There is a significant relationship between individualism culture and corporate social responsibility orientation among accounting students.

Hypothesis 2 (H2)

Ho: There is no significant relationship between power distance culture and corporate social responsibility orientation among accounting students.

H2: There is a significant relationship between power distance culture and corporate social responsibility orientation among accounting students.

Hypothesis 3 (H3)

Ho: There is no significant relationship between masculinity culture and corporate social responsibility orientation among accounting students.

H3: There is a significant relationship between masculinity culture and corporate social responsibility orientation among accounting students.

Hypothesis 4 (H4)

Ho: There is no significant relationship between long term orientation culture and corporate social responsibility orientation among accounting students.

H4: There is a significant relationship between long-term orientation culture and corporate social responsibility orientation among accounting students.

Hypothesis 5 (H5)

Ho: There is no significant relationship between uncertainty avoidance and corporate social responsibility orientation among accounting students.

H5: There is a significant relationship between uncertainty avoidance and corporate social responsibility orientation among accounting students.

Hypothesis 6 (H6)

Ho: There is no significant relationship between national culture and corporate social responsibility orientation among accounting students.

H6: There is a significant relationship between national culture and corporate social responsibility orientation among accounting students.

1.6 Significance of the Study

In this research, we will provide an overview to the education institution regarding the impact of national culture on the level of CSRO among accounting students in Malaysia and Singapore. A successful company always integrated with people and firm from other parts of the world with different cultures (Brian, Jing & Harvey, 2000). Besides, they explained in their research that different cultures will pay attention to different values, meaning that what is important in one culture may not be important to another culture. Hence, by knowing the impact of national culture on the level of CSRO, the education institutions from these two countries are able to address appropriate program in order to prevent problem such as accounting fraud.

The reason corporate managers are involved in corruption is that they are working in a culture which they are paid to do and their responsibility is only to produce return to shareholders (Low, Howard, & Keith, 2008). The researchers also mentioned that this kind of belief is trained by the business school. Hence, by understand the level of CSRO, the education institutions can provide relevant training program to the accounting students. According to Richmond (2001), by having a good understanding on accounting student's moral behavior and ethical reasoning process, it helps the universities to develop and incorporate adequate ethical curricula for the sake of increasing student's ethical awareness. Low et al. (2008) suggested that it is important for universities to provide ethical education to the students and to influence their thinking before they work in the complex business world.

In addition, business school will be able to better address the CSR content if they understanding the CSR attitudes of the students (Gholipour, Nayeri, & Mehdi, 2012). With the understanding about the students' CSR attitudes, it will help the business professors to foster classroom dialogue as well as facilitate students' consideration of alternative viewpoint. Lastly, the knowledge about the CSR attitudes will guide the students in making better future career choices (Gholipour et al., 2012).

1.7 Chapter Layout

In this research, there are total 5 chapters including introduction, literature review, research methodology, research results, discussion and conclusion.

For Chapter 1: Introduction

In this chapter, an overview of the culture of Malaysia and Singapore has been presented. Besides, the problem statement to be solved and investigated was being discussed too. Other than that, the research objectives, research questions and research hypotheses are developed and the contribution of this research under explained under the significance of the study.

For Chapter 2: Literature Review

This chapter presents the literature reviewed in order to explain the Hofstede's theory and the use of this theory. The definition of Corporate Social Responsibility, Corporate Social Responsibility Orientation (CSRO), national culture, and accounting misconduct will be further explained and discussed in this chapter. The past studies about the linkage between CSRO among accounting students will be reviewed in chapter 2 as well.

For Chapter 3: Research Methodology

Chapter 3 discussed about the research methodology which will describe the research method that we are using in terms of data collection method, sampling design, and method of data analysis.

For Chapter 4: Research Result

This chapter presents the patterns of the research results and analyses of the findings which will be reported in table and chart form. The descriptive analysis for the demographic characteristics, central tendencies measurement of constructs,

scale measurement, and inferential analyses will be carried out and the investigation of the relationship between every independent variables and dependent variable will be presented.

For Chapter 5: Discussion and Conclusion

This final chapter will discuss about the summary of the research findings and implications of the study. The limitations and recommendations of the study will be identified as well before a conclusion is drawn.

1.8 Conclusion

In conclusion, this chapter has discussed about the trend of Corporate Social Responsibility as well as accounting misconduct. In the past two decades, Corporate Social Responsibility has become a main concern in many corporations. The importance of CSR among the accounting students has been discussed in this chapter. Accounting students must hold an ethical behavior in order to reduce the accounting misconduct in the future. This is very important as it will bring a greater impact on the society as discussed in this chapter. Moreover, the importance of this study has been addressed. This study would like to provide an understanding on the students' attitudes toward CSR to the education institutions in order for them to deliver an appropriate program to the accounting students. This is to ensure that the accounting students will aware of the importance of CSR before they work in a complex business world.

CHAPTER 2: LITERATURE REVIEW

2.0 Introduction

This chapter presents the basic concepts and relevant research works that have been conducted in the research field of interest. This literature review explores the two dominant themes of the research questions: national culture and its impact on Corporate Social Responsibility orientation.

The chapter begins with commonly used definitions and dimensions of Corporate Social Responsibility, national culture, and a variety of models describing the phenomenon. Following the review of relevant theoretical model, our proposed theoretical or conceptual framework is developed for this research. Next, the relationships between national culture and Corporate Social Responsibility in the concept of CSR orientation are established in relation to previous research and hypotheses are developed.

2.1 Review of the Literature

2.1.1 Dependent variable: Corporate Social Responsibility Orientation

2.1.1.1 Corporate social responsibility (CSR)

Corporate social responsibility (CSR) is the commitment made by the business to act ethically and make contribution to the development of economic as well as get the quality of life of workers, their families, local community and society improved (Uddin, Hassan, & Tarique, 2008). According to Wang (as cited in Bowen, 1953), CSR is the obligation of the businesses to pursue

appropriate policies, to make right decisions and to follow the action which is align with the terms of the objectives and value of the society. According to Rahim, Jalaludin, & Tajuddin (as cited in Carroll, 1979), CSR “encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time”. This means that when doing a business the company or corporation has to take into consideration the society when making decisions. Uddin et al. (as cited in Mohr, Webb and Harris, 2001) defined CSR as a company’s commitment to the society by minimizing or eliminating any harmful effects and maximizing its long term benefits.

2.1.1.2 Corporate social responsibility orientation (CSRO)

In order to measure Corporate Social Responsibility (CSR) empirically, Bir, Suher, and Altinbasak (as cited in Aupeperle, 1982; 1984; 1991) come out with a term of “corporate social responsibility orientation (CSRO)” to capture the perceptions stakeholders have pertaining to organizations’ social responsibility performance. He tested the CSRO based on Carroll’s four dimensions of CSR and it is believed that CSRO is affected by factors such as religion, gender, age, education, and so on. Corporate social responsibility orientation (CSRO) describes how an individual’s attitude on the selected topic is being shaped (Burton et al., 2000). According to Ringov and Zollo (2007), CSRO is influenced by national culture and have an impact to both organization’s approach and stakeholders’ expectation.

2.1.2 1st Independent variable: National Culture

National culture has a very long and old historical roots and been influenced by variety of ecological factors including economic and technological development (Black, 2012). According to Ali and Brooks (as

cited in AHofstede, 1991) national culture is defined as “the collective programming of the mind which distinguishes the members of one group or category of people from another”. The two researchers stated that it is possible to label many different dimensions of national cultures although the construction is complex.

There are many cross-cultural researches that have been done in describing cultures by identifying sets of cultural values. The most commonly used national culture framework in empirical studies is from Geert Hofstede. In year 1980, Hofstede identified four dimensions of national culture which labeled as individualism, masculinity, power distance and uncertainty avoidance. Following in year 1984, together with Jandt (as cited in Bond, 1984), the fifth dimension, long term orientation versus short term orientation to life was identified.

The second existing framework of cultural dimensions is based on Schwartz’s seminal work on human values which have outlined seven basic cultural values as accounted by Gouveia and Ros (as cited in Schwartz, 1994). The seven dimensions are conservation, hierarchy, intellectual autonomy, affective autonomy, competency, harmony and egalitarian compromise. However, to specifically draw the values upon selecting appropriate behavior and justify the behavioral choices to others, Schwartz derived seven (individual level) value types to form three bipolar (societal level) dimensions that express the contradictions between the alternative resolutions (Gouveia&Ros, 2000). Schwartz then groups all the values as 1) conservatism versus autonomy; 2) hierarchy versus egalitarianism; and 3) mastery versus harmony (Adler, 2002).

Connerley (2004) (as cited in Trompenaars and Hampden-Turner, 1998) on the other hand, had developed another framework that focused on cultural differences and how they affect business and management. They successfully presented seven dimensions of cultural difference which are: 1) universalism versus particularism; 2) individualism versus

communitarianism; 3) neutral versus affective; 4) specific versus diffuse or sequential versus synchronic (Adler, 2002); 5) achievement versus ascription; 6) attitudes toward time; and 7) internal versus external control (Connerley, 2004).

A 10-years research project called “GLOBE” (Global Leadership and Organizational Behavior Effectiveness research program) was introduced by Terlutter, Diehl, and Mueller (as cited in House & Javidan, 2004) where this framework provides a broad theoretical foundation for their cultural dimensions. Under GLOBE framework, it outlined nine cultural dimensions which are assertiveness, uncertainty avoidance, power distance, collectivism I (institutional collectivism), collectivism II (in-group collectivism), gender egalitarian orientation, performance orientation and humane orientation (Terlutter et al., 2006)

2.1.3 2nd Independent variable: Individualism culture

According to Christie, Kwon, Stoeberl, and Baumhart (as cited in Hofstede, 1997), “individualism pertains to societies in which the ties between individuals are loose: everyone is expected to look after himself or herself and his or her immediate family”. In a high individualism society, members are more concern about themselves or a small peer group while in a high collectivism society the importance is placed upon the good for extended family or organization (Mooji & Hofstede, 2010). In other words, individuality and individual right are paramount within a high individualism ranked society while a low individualism ranked society has a more collectivist nature with close bonds among its members (Tamas, 2007). According to Bode (2012), individualist societies which stand for autonomy value personal freedom above equality and strive to achieve self-actualization. Collectivist societies which stand for patriotism, on the other hand, emphasize more on the ideology of equality than individual freedom and aim to prevail harmony in society.

2.1.4 3rd Independent variable: Power Distance culture

The dimension of power distance is defined by Hofstede (VSM08 Manual) as the extent to which the members within the society of the organizations and institutions have lesser power will expect and accept power is distributed unequally (Lažnjak, 2011). In a high power distance society, employees tend to obey the instructions from the manager due to the right to command of the manager while in a low power distance society, employees will only obey if they believe their manager's command are accurate (Seymen & Bolat, 2011). Researchers such as Tsakumis, Curatola, and Porcano (as cited in Cohen et al., 1995; 1999; 2003) used Hofstede's dimensions as the caption of essence of national cultural which is useful in academic research such as accounting studies in auditing and management accounting.

2.1.5 4th Independent variable: Masculinity culture

Masculinity can be defined as gender distinguished a member's social role of a society (Kangarlouei & Motavassel, 2011). It also refers to the degree to which a culture values work goals and assertiveness versus personal goals and nurturance (Burton et al., 2000). The descriptions on how a culture's dominant values are assertive or nurturing are included in the masculinity-femininity dimension. Masculine cultures do strive for the maximal distinction between what women and men are expected to do (Jandt, 2004).

2.1.6 5th Independent variable: Long-Term Orientation culture

Long-term orientation (LTO) was added later by Hofstede to distinguish the different thinking between East and West (Nord, 2006). According to Lee and Kim (as cited in Hofstede & Bond, 1984), Eastern country shows higher long-term orientation, which also known as Confucian dynamism, whereas Western countries shows short-term orientation. Long-term orientation is future orientations where it is a forward looking perspective rather than an historical perspective (Orij, 2010). Furthermore, a country that has high long-term orientation is more pragmatic and non-affective than a country that has low long-term orientation (Ciccarini, 2011). It is believe that members of a long-term orientation culture are more in use of harmony and cooperation approach to describe corporate social responsibility than the member of short-term orientation cultures who subscribe the ideas of one truth, quick results, and social pressure (Lee & Kim, 2010).

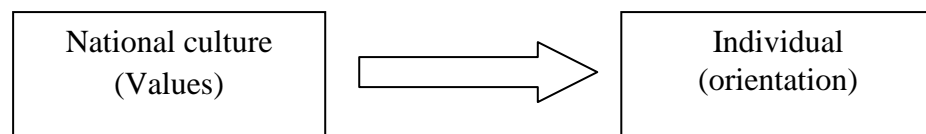
2.1.7 6th Independent variable: Uncertainty Avoidance culture

According to Krumwiede, Tokle, and Vokurka (as cited in Hofstede and Hofstede, 2005), uncertainty avoidance refers to “the extent to which the members of a culture feel threatened by ambiguous or unknown situation.” He also explained that when the degree of uncertainty is high, the need for rules will tend to be greater. The national culture with a higher degree of uncertainty avoidance tend to have a greater desire for predictable and reliance on formal rules and regulations (Brody, Coulter, & Lin, 1999). According to Kangarlouei and Motavassel(as cited in De Mooiji&Hofstede, 2010), uncertainty avoidance can be explained as “an excel level of structure situation over unstructured situation from the members of society view.

2.2 Review of Relevant Theoretical Models

A research on the effect of national culture on Corporate Social Responsibility orientation between Dutch and German business students has been conducted by Bode (2012). The study is conducted using questionnaires which have been distributed to 100 Dutch and 100 German students to test the cultural dimension scores involving power distance, individualism, masculinity, uncertainty avoidance and long-term orientation of the respondents attitudes and statements of economic, legal, ethical and philanthropic responsibilities. Below is the conceptual framework developed in the study, which is similar with that developed by Burton et al., 2000:

Figure 2.1 Research Model



Source: Bode (2012). Research Model

Figure 2.2 Correlation between cultural dimensions and CSRO scores

<i>Correlation between cultural dimensions and CSRO scores</i>					
	Power distance	Individualism	Masculinity	Uncertainty Avoidance	Long-Term Orientation
Economic	-.253**	-.130	.271**	-.220**	-.170*
Legal	.237**	.197**	-.195**	.266**	.145*
Ethical	.230**	.226**	-.261**	.205**	.159*
Philanthropic	.223**	.201**	-.147*	.279**	.125

** . Correlation is significant at the 0.01 level (2-tailed).
* . Correlation is significant at the 0.05 level (2-tailed).

Source: Bode (2012). Correlation between cultural dimensions and CSRO scores

The correlation in Figure 2.2 above reveals that cultural dimensions show significant correlations with all four responsibilities. Economic responsibility shows negative correlations while the three non-economic responsibilities shows positive responsibilities with all the cultural dimensions except for masculinity which has the vice versa correlation with economic and non-economic responsibilities. These correlations show that there is a significant relationship between all the cultural dimensions and CSRO.

Figure 2.3 CSRO means broken down by gender

<i>CSRO means broken down by gender</i>					
Responsibilities	<u>Dutch</u>		<u>German</u>		
	Male	Female	Male	Female	
Economic	2.79	2.76	2.64	2.36	
Legal	3.05	3.15	3.27	3.61	
Ethical	3.16	3.15	3.51	3.80	
Philanthropic	2.90	3.02	3.50	3.75	

Source: Bode (2012). CSRO means broken down by gender

Figure 2.4 Cultural dimension scores of respondents broken down by gender

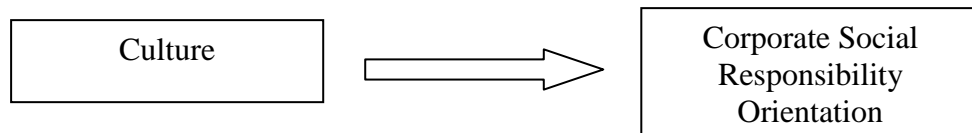
<i>Cultural dimension scores of respondents broken down by gender</i>					
	<u>Dutch</u>		<u>German</u>		
	Male	Female	Male	Female	
Power distance	-15	-9	31	30	
Individualism	81	70	76	72	
Masculinity	41	24	53	21	
Uncertainty Avoidance	29	46	45	80	
Long-Term Orientation	43	43	41	41	

Source: Bode (2012). Cultural dimension scores of respondents broken down by gender

The results in Figure 2.3 and Figure 2.4 show that Dutch students are more favour in economic responsibility compared to non-economic responsibilities than the German students. There is a little difference between genders in Dutch group. However, German males are more emphasize on economic aspects than the females. This shows that there is a difference of CSRO between male and female students.

Another cross-cultural study on corporate social responsibility orientation between Hong Kong and United States students is conducted in a research by Burton et al. (2000). It examined the orientation of corporate social responsibility in United States and Hong Kong students and it shows differences in the types of responsibilities. The responses from survey used to conduct the research on possible differences across cultures were from 165 students of Midwestern universities while 157 responses were received from students of universities in Hong Kong. Below is the conceptual framework developed in the study.

Figure 2.5 Research Model



Source: Bode (2012).Research Model

Figure 2.6 Means, standard deviations, and T-values, CSR dimensions, genders within countries

Means, standard deviations, and T-values, CSR dimensions, genders within countries (standard deviations in parentheses)

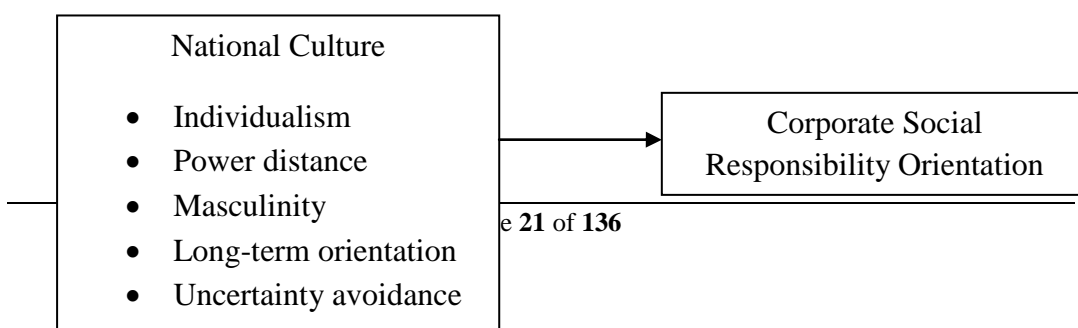
	United States			Hong Kong		
	Males (91)	Females (74)	T-value	Males (48)	Females (109)	T-value
Economic	2.78 (0.92)	2.60 (0.97)	1.181	2.95 (0.92)	3.05 (1.00)	-0.584
Legal	2.42 (0.59)	2.55 (0.52)	-1.456	2.34 (0.63)	2.31 (0.62)	0.255
Ethical	2.57 (0.58)	2.61 (0.68)	-0.483	2.23 (0.55)	2.37 (0.61)	-1.294
Discret.	2.01 (0.67)	1.97 (0.62)	0.366	1.95 (0.49)	1.85 (0.60)	1.106
Nonecon.	7.00 (0.95)	7.14 (1.08)	-0.874	6.53 (1.06)	6.52 (1.17)	0.017

Source: Bode (2012). Means, standard deviations, and T-values, CSR dimensions, genders within countries

The results in Figure 2.6 show that there is a significance difference between Hong Kong and U.S respondents (males and females) in economic and non-economic responsibilities. It suggests that U.S. respondents will emphasize highly for the four responsibilities than Hong Kong respondents. Besides, the results show that Hong Kong students weighted heavily for economic responsibility and less heavily for legal and ethical responsibilities as compared to the U.S. students. It shows similar weighting for discretionary responsibility.

2.3 Proposed Theoretical/ Conceptual Framework

Figure 2.7The relationship of National Culture and Corporate Social Responsibility Orientation



Independent Variables Dependent variable

Source: Developed for the research

Based on the research conducted by Bode (2012), the results show that national culture does have significant relationships and impact on CSR orientations. Although there are many framework on national culture developed, we are still using Hofstede's framework as one of the most widely used frameworks among the scholars and practitioners.

2.4 Hypotheses Development

2.4.1 Relationship between individualism culture and CSRO

The results of a research done by Burton et al. (2000) had shown that respondents with a lower level of individualism would weight economic responsibilities and the various non-economic responsibilities lower than those with a higher level of individualism. According to Burton et al. (as cited in Vitell, Nwachukwu, & Barnes, 1993), societies with high level of individualism have less reliance on social norms in ethical decision making. Besides, Christie et al. (2003) had showed in their research that there is a strong relationship between cultural dimensions of individualism and ethical attitudes of business managers toward certain questionable business practices. Respondents from strong individualism countries tend to view these practices as more unethical than those from relatively lower individualism countries. In addition, Bode (2012) had found the relationship that the higher the individualism scores of a respondent, the more importance they weight on non-economic responsibilities. The individualist societies' concern for human rights could be used to explain

this relationship. This result confirms the previous finding by Burton et al. (2000).

H1: There is a significant relationship between individualism culture and corporate social responsibility orientation among accounting students.

2.4.2 Relationship between power distance culture and CSRO

Based on previous researches, there has been consistently hypothesized that power distance negatively affects ethical attitudes. Franke and Nadler (as cited in Blodgett et al., 2001; 2003; 2005) stated that with high PD, employees tend to follow orders and sacrifice ethics for the good of their company and Franke and Nadler (as cited in Husted, 1999) did mention where the employees are more likely to accept cover-ups of corrupt business practices with high PD. Orij (as stated in Gary, 1988) stated that the accounting value of secrecy can be related to most of the dimensions from Hofstede's approach and one of it is PD dimension. Meanwhile, Hackert et al. (as cited in Scholtens & Dam, 2007) found out that power distance was negatively correlated with several measures of business ethics and in Malaysia context, we are known as a member with high PD cultures which will accept status differences and are expected to show respect to the superiors. In other words, a superior in high PD culture will definitely treat those who are at lower levels with dignity (Ghemawat & Reiche, 2011).

H2: There is a significant relationship between power distance culture and corporate social responsibility orientation among accounting students.

2.4.3 Relationship between masculinity culture and CSRO

According to Bode (2012), masculinity has significant positive relationship with economic responsibilities of CSR and negative relationship with non-economic responsibilities. People in masculine society have more competitive attitudes. Characteristics of male members in masculine roles are dominant, strong, aggressive and financial successes whereas female members are soft, humble, emotional and caring about the quality of life. Therefore, high masculinity society is favourable to value economic responsibilities more than non-economic responsibilities. The results were supported in Bode (as cited in Ringov&Zollo, 2012) findings where there is a negative correlation of masculinity on CSR. In addition, Jandt (as cited in Hofstede, 1980) concluded that low level of masculinity have higher social and institutional capacity.

H3: There is a significant relationship between masculinity culture and corporate social responsibility orientation among accounting students.

2.4.4 Relationship between long-term orientation culture and CSRO

The study done by Danon-Leva, Cavico, & Mujtaba (2010) showed that there is a positive correlation between long-term orientation and business ethics, therefore people who have long-term orientation will act more ethically than those with a short-term orientation. Lee and Kim (2010) proposed that both the long-term and short-term orientation could affect the implementation of the corporate social responsibility of a person in doing something. According to Kim (as cited in Bhattacharya &Sen, 2011), the businesses that provide the corporate social responsibility can build a long-term relational reaction for a corporate. Furthermore, Orij (as cited in Trotman& Bradley, 2010) viewed that the long-term decision making can have an impact toward the social behavior of a corporation. This means

that the long-term orientation can affect the social behavior of a corporation to act ethically when making some decision.

H4: There is a significant relationship between long-term orientation culture and corporate social responsibility orientation among accounting students.

2.4.5 Relationship between uncertainty avoidance culture and CSRO

According to Kangarlouei and Motavassel (as cited in Goodwin & Fiedler, 2000), a research shows that a firm's ethical decision making is tied closely to the level of uncertainty avoidance. Kangarlouei and Motavassel (as cited in Christie Kwon, Stoeberl & Baumhart, 2003) had stated that a society with higher level of uncertainty avoidance is more sensitive to the unethical activities. According to Burton et al. (as cited in Vitell, Nwachukwu, & Barnes, 2000), an organization is unlikely to adopt international codes of ethics when the uncertainty avoidance is found to be high. The study of Kangarlouei & Motavassel (2011) shows that there is a positive relationship between uncertainty avoidance and CSR where the higher the level of uncertainty avoidance, the higher the level CSR in a firm. This has been supported by Hackert et al. (as cited in Scholtens & Dam, 2012) where their study found that uncertainty avoidance is positively correlated to firm's ethics. Bode (2012) studies also shows there is a positive relationship between uncertainty avoidance and CSRO on non-economic aspect. However, according to Hackert et al. (as cited in Vachon, 2012), there is a strong evidence which shows uncertainty avoidance was negatively correlated to corporate social involvement. Their studies also found that nations with higher degree of uncertainty avoidance were related to corporate sustainable practices.

H5: There is a significant relationship between uncertainty avoidance culture and corporate social responsibility orientation among accounting students.

2.5 Conclusion

Chapter 2 provides literature survey of the relevant constructs, findings and theoretical models related to our research topic. There are two main themes addressed in this chapter: national culture with dimensions of individualism, power distance, masculinity, long-term orientation and uncertainty avoidance; and Corporate Social Responsibility with perspective on economic, legal, ethical and philanthropic. Meanwhile, hypotheses are developed after a proposed theoretical or conceptual framework is constructed with reference to previous research. The validity of the hypotheses will be tested in the following chapter.

CHAPTER 3: RESEARCH METHODOLOGY

3.0 Introduction

Chapter 3 presents the introductory overview of the research methodology used in this research. The chapter details the research process and research design implemented. These are then continues with an explanation of the data collection methods, sampling design, research instruments, operational definitions of constructs, measurement scales, and data analysis employed including a justification for the approach and methods.

3.1 Research Design

The research design is a general plan of the research study of how researcher going to answer the research questions and it also a framework for the research study which guides the collection and analysis of the data (Mark, Philip, & Adrian, 2009).

There are two types of research, the qualitative and quantitative research. The research that we carry out is a quantitative research. Quantitative research is the research that collects data through data collection technique or a data analysis procedure that use or generate numerical data (Mark et al., 2009). For this study, we are using the online questionnaire as our data collection technique to collect our research data and use Statistical Package for Social Sciences (SPSS) software to analyze the data collected. Quantitative method such as surveys and questionnaires is used to seek precise measurement and analysis of target concepts. Furthermore, the data of quantitative is more efficient and can be used to test hypotheses.

Moreover, the research that we carry out is a descriptive research. The descriptive research describes the characteristics of objects, people, groups, organizations, or environment (Mark et al., 2009). Furthermore, it addresses who, what, where, when, why and how questions in the studies and is conducted with a considerable understanding of the situation being studies. The objective of our research is to identify the impact of national culture on Corporate Social Responsibility orientation among the accounting students. There are many theories and frameworks that have been published regarding the fields of CSR and national culture but less focus has been given to the attitudes of accounting students towards CSR. Hence, in this research we have to find out to what extent does national culture has an impact on Corporate Social Responsibility orientation among accounting students.

3.2 Data Collection Methods

Both the primary and secondary data collection methods have been used in this research study in collecting the data and information.

3.2.1 Primary data

Primary data is the first hand data that collected specifically for the research project being undertaken (Mark et al., 2009). The primary data collected methods used for our research study is obtained through the online questionnaire. Since there is lack of secondary data on the attitudes of accounting students towards CSR, thus we chose to distribute the questionnaire to collect and gather more information. Via the usage of questionnaires, large amount of quantitative variables can be collected, computed, and statistically analyzed. Primary data gathered via questionnaires will serve the objectives of this research, which is to find out that to what extent does national culture has an impact on Corporate

Social Responsibility orientation among accounting students and therefore fill in the research gaps found in literature.

3.2.2 Secondary Data

Secondary data is gathered and recorded by someone else prior to and for the purpose other than the current project (Mark et al., 2009). Secondary data is always faster to gather and less expensive compare to primary data. In this study, we used also the secondary data to conduct our research. Research projects often begin with secondary data which are gathered and recorded by someone else prior to the current research been conducted. Thus, we do use the internet to search for the articles and journals which have been conducted by the researchers and interpret the results accordingly. It is more reliable as it supported by the reference of author. In addition, we also use Yahoo, Google and UTAR online database (OPAC) to search for relevant articles, journals, and information to support our research. However, there might be lack of empirical data which can directly support our research, thus questionnaire is necessary in our research.

3.3 Sampling Design

Sampling design is a description of the sample collection plan that specifies the number, type, and location of sampling units to be selected for assessment. A well-developed sampling design plays a critical role in ensuring the collection of data that are representative of an area and of adequate scope are sufficient to draw logical conclusions about a population of interest (Uzarski & Otieno, 2006).

3.3.1 Target Population

Sampling begins with precisely defining the target population. According to Sekaran and Bougie (2009), the population refers to the entire group of people, events, or things of interest for which the researcher wants to make inferences. Our target population is the students from the University of Malaya and National University of Singapore.

3.3.2 Sampling Frame and Sampling Location

Meanwhile, Sekaran and Bougie (2009) defined the sampling frame as a representation of all the elements in the population from which the sample is drawn. We faced some difficulty in getting the listing of all the accounting students of both University of Malaya and National University of Singapore. Therefore, non probability sampling technique has been chosen to gather the information from the respondents in this study.

Besides, we are focusing on the accounting students studying in the university from both Malaysia and Singapore as there are yet researches done on comparing the CSRO of students from the two countries. Furthermore, since it would be a huge number for us to target the students from all the universities in both the countries, therefore we only target on students from the countries' national university as a representative.

3.3.3 Sampling Elements

The students pursuing Accounting program at University of Malaya in Malaysia and National University of Singapore in Singapore will be the respondents (sampling elements) of the study. From the information given by both of the universities, the number of students studying in University of Malaya is 505 while there is a total of 613 students studying in National University of Singapore. The major reason for selecting the sample of accounting students from both of the Universities mentioned is that

although there has been a fair amount of research done on the impact of national culture on Corporate Social Responsibility orientation (CSRO) of business students, only few studies have addressed the CSRO of accounting students.

3.3.4 Sampling Technique

Non probability sampling is a sampling technique in which subjective methods are used to decide which elements to be included in the sample and does not attempt to select a random sample from the population of interest (Battaglia, 2011). In other words, this is a sampling technique where every element in the population does not have equal chances of being included in the sample. There are four common types of non probability sampling method which are convenience sampling, judgment sampling, quota sampling and snowball sampling (Sekaran & Bougie, 2009).

In this research, the non probability sampling techniques we have used are convenience sampling and snowball sampling. According to Kitchenham and Pfleeger (2002), convenience sampling is a sampling method that involves obtaining responses from those who are conveniently available and willing to take part. We have sent the online questionnaire to the acquaintances pursuing Accounting program at both the universities. The reason of choosing this method is because it is difficult and almost impossible for us to reach all the respondents from both the universities, especially respondents from National University of Singapore which located abroad. Employing this sampling method allows us to collect the information quickly and efficiently.

Apart from this, snowball sampling technique was used until the required number of responses is obtained. Snowball sampling involves asking the respondents who have participated in a survey to nominate other people

they believe would be willing to take part (Kitchenham & Pfleeger, 2002). We have obtained additional respondents with our acquaintances from both the universities forwarding the online questionnaire to their Accounting course mates.

3.3.5 Sampling Size

According to Sekaran (2003), a table that generalized scientific guidelines that determines the sample size for research is provided. By referring to the sampling size table, the appropriate sample size for a population size of 505 and 613 is 217 and 234 respondents respectively, which can represent the data more accurately. Please refer to the table in Appendix 2.

3.4 Research Instrument

For this study, the research instrument used was mail questionnaire to gather information from the respondents. Value Survey Module-94 (VSM-94) being used in infinite research studies developed by Geert Hofstede was used in this questionnaire to measure the cultural values according to the five dimensions which are power distance, individualism, uncertainty avoidance, masculinity and long-term orientation. VSM-94 was used because it is being identified by Hofstede that the five dimensions of cultural variability provide broad explanations for differences between cultures. The reason for using mail questionnaire in this study is because of the benefits it provides such as geographic flexibility, cost saving and respondents' convenience with the help of technology advancement using email and online services.

3.4.1 Questionnaire design

In this research, fixed–alternative questions were used in the questionnaires in which questions were given in specific and limited alternative responses whereby respondents were asked to choose the one closest to their own viewpoint and an easier way for the respondents to answer. There are three sections in the questionnaires which include Section A, Section B and Section C. Section A consist of 5 demographic profile questions. For Section B, there were questions labeled with five point Likert scales ranging from utmost importance to little or no importance and fixed–alternative questions. This section measured the cultural values according to the five dimensions which are individualism, power distance, masculinity, uncertainty avoidance, and long-term orientation. In Section C, each question measured the categories of corporate social responsibility orientation of the respondents and was labeled with five point Likert scale ranging from strongly agrees to strongly disagree.

3.4.2 Pilot study

Pilot test which is a prior investigation designed to test the logistics and gather data from the larger study in order to improve efficiency and quality of the study. It is conducted before distributing the questionnaire for the actual collection. Pilot test for this study was carried out on 11th January 2013. The 30 sets of questionnaire were randomly distributed through mailing to the respective university in University of Malaya and National University of Singapore to run the pilot test. For full study, we planned to distribute 250 sets of questionnaires to each university through emails and internet and hope to get favorable responses in a month for our studies. We managed to collect back a total of 380 sets of the questionnaire from the respondents whereby 183 sets is from University of Malaya and 197 sets from National University of Singapore.

Table 3.1: Reliability test for national culture and CSRO

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.879	.877	60

Source: Developed for the research

According to the reliability test, the overall results were reliable. A Cronbach's Alpha value of 0.879 was obtained from the test. This Cronbach's Alpha value of 0.879 is fall under the range 0.80 to 0.95. Since Cronbach's Alpha in the test is 0.879 which fall under the range of 0.80 to 0.95, it shows a very good reliability.

The interpretation of the Cronbach's Alpha is showed as below:

Table 3.2: Interpretation of Cronbach's Alpha

$\alpha = 0.80 - 0.95$	Very good reliability
$\alpha = 0.70 - 0.80$	Good reliability
$\alpha = 0.60 - 0.70$	Fair reliability
$\alpha < 0.60$	Poor reliability

Source: Developed for the research

3.5 Constructs Measurement (Scale and Operational Definitions)

In Section A of the questionnaire, we are using descriptive statistic. All the four questions are non-metric scale. For questions 1 and 3 which are gender and

nationality, nominal scale is used while for questions 2 and 4 which are age group and years of study, ordinal scale is used in designing the questionnaire. The reason we use nominal scale as one of the measurement is because gender and nationality have its differences but does not have any ranking and distance in value. On the other hand, ordinal scale is used due to age group and years of study have its differences and ranking among the classification.

In Section B and C of the questionnaire, we are using inferential statistic. For these two sections, all the questions are constructed in Likert scale with five response points. For questions 1 and 2, the five response points are 1= of utmost importance; 2= very importance; 3= moderate importance; 4= little importance; 5= very little or no importance while for questions 4 to 11, the five response points are 1= strongly agree; 2= agree; 3= undecided; 4= disagree; 5= strongly disagree. For questions 3 and 4, we are using frequency determination in designing the questionnaire.

3.6 Data Processing

There are few elements involve in the data processing such as coding data, data editing, missing data, error checking, and data transforming.

Coding Data

Coding data involves assigning a number or character symbol to the respondents' responses so they can be entered into a database (Sekaran&Bougie 2009). In doing so, it will enable us to keying the database easily. In our questionnaire, most of our questions are using 5 Likert scale for example 1 is represent strongly agree, 2 is agree, 3 is undecided, 4 is disagree, and 5 is strongly disagree.

Data Editing

Data editing is the process of detecting and correcting illogical, inconsistent, or illegal data and omissions in the data or information returned by the respondents of the study (Sekaran&Bougie 2009). It involves in checking to see whether the respondents understood and answer the question properly.

Missing Data

Missing data is a situation where the respondents do not fill up some question. This might be due to they forget to fill up or they do not know the answer so they did not fill up.

Error checking

Error checking is a process of testing the accuracy of data transmission over a communications network or it can be done internally within the computer system. It is the final stage in the coding process. According to Sekaran and Bougie (2009), the coded questionnaires should be verified for its accuracy as human errors occurred during coding. All items may have to be checked if many errors are found in the sample.

Data transformation

According to Sekaran and Bougie (2009), the process of changing the original numerical representation of a quantitative value to another value can be defined as data transformation. The reason for conducting data transformation is to avoid problems in the next stage of data analysis. Another type of data transformation is the reverse scoring which reverse negative questions to positive questions. It is also essential when several questions are used to measure a single concept.

3.7 Data Analysis

According to Levine (1996), the definition of data analysis is “*a body of methods that help to describe facts, detect pattern, develop explanations, and test hypothesis. It is used in all of the sciences. It is used in business, in administration, and in policy*”. There are two types of data analysis which are descriptive analysis and inferential analysis. The numerical data draw from data analysis finds the differences among number, describes the typical value of number, and finds average of the number (Levine, 1996). In our research project, we are using software of Statistical Package for the Social Science (SPSS) to analyze the data collected. SPSS software is used to transform the raw data collected into the useful information. According to California State University (2010), this program is useful because it can be used to analyze data collected from survey, observation, etc. and it can perform different data analyses and presentation functions such as graphical presentation of data.

3.7.1 Descriptive Analysis

Descriptive statistics is to summarize the data collected in a clear and understandable way by presenting the data in numerical and graphical (Jaggi, n.d). Hon (n.d.) explained that descriptive statistics is used to describe a set of information regarding the data collected. In the IBM SPSS Statistics 18, it stated that descriptive statistics is used to summarize data frequency or to measures central tendency (means, median and mode). One of the methods to carry out the descriptive analysis is to run the frequency analysis which is to use SPSS software to calculate means, mode and median to analyze the result as well as draw conclusions. After identify the level of measurement (interval, nominal, ordinal, and ratio), central tendency should be assigned accordingly. Mode is well used for the nominal data; Mean or median can be used for interval or ratio data such as age; and mean is also useful for skewed distribution (California State University, 2010).

Following are the definitions for the median, mode and mean that explained by Hon (n.d.):

Definition 1: median.

“The median is the middle number of a set of numbers arranged in numerical order. If the number of values in a set is even, then median is the sum of the two middle values, divided by 2”. The magnitude of the extreme, such as the largest or smallest values will not affect the median.

Definition 2: mode.

“The mode is the most frequent value in a set. A set can have more than one mode; if it has two, it is said to be bimodal”. Mode can be very useful when the members in a set are very different from others.

Definition 3: mean.

“The means is the sum of all the values in a set, divided by the number of values”. Unlike median and mode, means is very sensitive to the change in value. The formula of mean is shown as below:

$$\mu = \frac{a_1 + a_2 + \dots + a_n}{n}$$

3.7.2 Scale Measurement

Reliability refers to the consistency of a number measurement taken using the same measurement method on the same subject. High degree of reliability means the repeated measurements are highly consistent (Kan, 2005). According to Miller (n.d), reliability is defined as any measurement produces the same result over the repeated trials on the same subject. Field

(2006) explained reliability is “*the fact that a scale should consistently reflect the construct it is measures*”. He further explained that reliability means a person should get the same score if they complete the same questionnaire at two different points in time.

There are three aspects when measuring the reliability, the equivalence, stability and internal consistency. The first aspect, equivalent meaning that at the same point in time, the amount of agreement between two or more instruments is administered. Second aspect, stability is same score are obtained from the same group of respondents with the repeated testing. The third aspect, internal consistency is the items on the test are measuring the same thing.

According to Wells &Wollack (2003), there are two reasons why reliability test is important. Firstly, it will reflect measurement error and secondly it is precursor to test the validity. The common measure of the scale reliability is Cronbach’s alpha (α). The formula of alpha (α) is shown as below:

$$\hat{\alpha} = \frac{k}{k-1} \left(1 - \frac{\sum_{i=1}^k p_i(1-p_i)}{\hat{\sigma}_x^2} \right)$$

Large alpha value represents the items are a common domain. The range for Cronbach’s alpha (α) is from 0-1.0. Value which close to 1.0 is indicates highly consistency (Wells & Wollack, 2003). For the high-stakes standardized tests, it should have internal consistency coefficient of at least 0.9, while lower stakes standardized test should obtain internal consistencies of at least 0.80 or 0.85 (Wells &Wollack 2003). According to Funk, Ives, & Dennis (2007), reliability coefficient values that greater than or equal to 0.7 are accepted as reliable scale, while reliability coefficient that less than 0.7 generally is not considered as a reliable scale.

3.7.3 Inferential Analysis

Inferential Statistics refer to the procedures which allow the researcher to make inference to the population from the sample (Yount, 2006). According to Jr (2003), inferential statistics is mathematic and logic which generated from sample to population. He further stated in his study that inferential statistic is closely related to logic of hypothesis testing and hypothesis testing is normally used to reject null hypothesis (null hypothesis is the null condition, which means there is no difference between means or there is no relationship between the variables). Quality of the inferential process depends on two things: how well the sample represents the target population and how well is the calculation of estimation based on the sample (Mordkoff, 2000,2011).

Pearson Coefficient Correlation

In our research study, we are using Pearson Coefficient Correlation to test the relationship between each of independent variable and dependent variable. The hypothesis H1 to hypothesis H5 is tested by using Pearson Coefficient Correlation. Correlation Coefficient is a single summary number that provides an idea about how closely a relationship between one variable to another (Higgins & Ed.D, 2005).

Apparently, Pearson correlation is used to test the linear relationship between two variables (Egghe & Leydesdorff, n.d). According to Buxton (2008), Pearson correlation provides numerical information in regards to the degree between two variables. They further explained that Pearson Correlation is useful when there is interval scale data and interests in linear relationship. Other researchers, Hauke and Kossowski (2011), also mentioned about the purpose of Pearson Correlation is to measure the strength between two variables in a linear relationship.

Pearson's Correlation is used to answer the question of "how strong is the relationship between two variables" (Higgins & Ed.D, 2005). Pearson Correlation can vary from -1 to +1(Egghe & Leydesdorff, n.d). The number -1 in correlation coefficient shows a perfect negative relationship between two variables; the number +1 shows a perfect positive relationship between two variables; the number 0.00 shows a zero correlation or no relationship between two variables (Higgins & Ed.D, 2005). They also explained that the correlation coefficient closer to 0.00 shows a weaker relationship between two variables, while correlation coefficient closer to 1.0 shows a stronger relationship between two variables. The symbol for Pearson Correlation is "r", and is often called "Pearson's r". The formula of Pearson correlation is shown as below:

$$r = \frac{\sum_{i=1}^n (x_i - \bar{x})(y_i - \bar{y})}{\sqrt{\sum_{i=1}^n (x_i - \bar{x})^2 \sum_{i=1}^n (y_i - \bar{y})^2}}$$

If the result of Pearson Correlation is a negative number, it shows that there is negative relationship between two variables. Negative relationship means when one of the variable's value increases, the value of another variable tends to decrease in the predictable manner; if the result of Pearson Correlation is a positive number, it shows that there is a positive relationship between two variables. Positive relationship means when one of the variable's value increases, the value of another variable tends to increase in the predictable manner as well.

Multiple Regressions Analysis

Multiple regression analysis is a tool used to understand the relationship between two or more variables (Rubinfeld, n.d) . He explained that multiple regressions normally used single dependent variable and several explanatory variables to assess the statistical data. There are several useful functions of multiple regression: first is to determine the present of

particular effect; second is to measure the magnitude of the particular effect; third is to forecast what is the effect would be and to intervene event (Rubinfeld, n.d). In summary, multiple regression analysis is used to predict the value of one variable by using the values of other variables. According to Sykes (n.d), researcher used multiple regressions to investigate the cause effect of one variable upon another.

Following is the formula for multiple regressions:

$$Y_i = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \dots + \beta_k x_k + \varepsilon_i$$

Where:

Y_i = dependent random variable,

x_1, x_2, x_k = value of independent variable,

$\beta_0, \beta_1, \beta_k$ = model parameter (regression coefficient)

ε_i = random error or supporting element.

Unlike Pearson Coefficient Correlation, multiple regressions allow more than one factors to be entered to the analysis and it is valuable to identify the impact of various simultaneous influences upon a single dependent variable (Sykes, n.d). Multiple regression is a common use model because it is much simpler than other statistic model (Ngo, Puente, & CA, 2012).

3.8 Conclusion

In chapter three, we discussed about the sample size and target population which we are going to distribute the questionnaire; the sampling techniques and sampling method; pilot test and data analysis which details how we going to run an analysis on the data we have collected. After defining the sample size and

collecting the data from the target population, we are going to run an analysis on the data collected by using the techniques discussed in data analysis. The result of the analysis will be discussed further in Chapter 4 and Chapter 5.

CHAPTER 4: RESEARCH RESULT

4.0 Introduction

The previous chapter outlined the research methodology and the measuring instrument was discussed. This chapter reviews the comparative results and analyses of the quantitative data for this study after various tests were conducted using SPSS software. The data were analyzed to identify and compare the relationship between national culture (individualism, power distance, masculinity, long-term orientation and uncertainty avoidance) and Corporate Social Responsibility orientation (economic, legal, ethical and philanthropic responsibilities) among accounting students in Malaysia and Singapore in order to meet the study objective.

The analyses have been carried out in two phases. Firstly, the correlation coefficients have been calculated to identify the relationship of each Corporate Social Responsibility orientation dimensions with every national culture dimensions. This was then followed by the multiple regression analysis to identify the significant predictors of Corporate Social Responsibility orientation. The results of this study are computed in the form of chart, group and table with interpretation of results and are compared between the two countries, Malaysia and Singapore groups. The discussions will be focus on whether the results obtained support the six hypotheses tested.

4.1 Descriptive Analysis

Under this section, we are using the frequency analysis to analyze the respondent demographic information. The demographic information of our research study includes the gender, age, and years of study and the results are shown as below:

4.1.1 Respondent Demographic Profile

4.1.1.1 Respondent Demographic Profile of Gender

Statistics

Gender

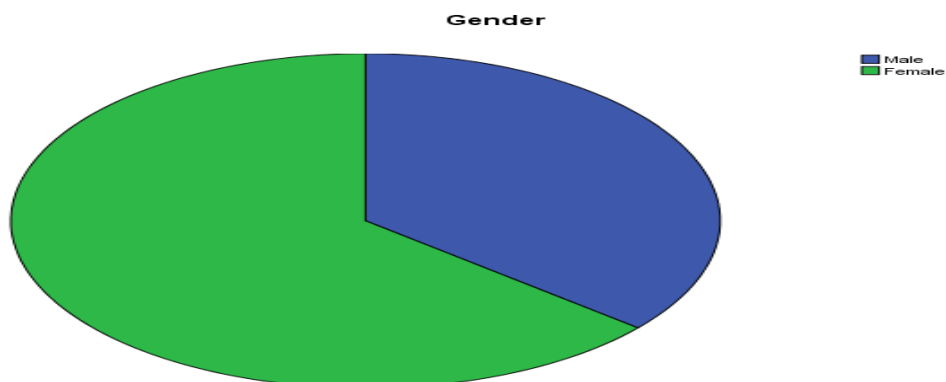
		Malaysia	Singapore
N	Valid	183	197
	Missing	0	0
Percentiles	100	2.0000	2.0000

Table 4.1: Gender

		Malaysia	Singapore	Malaysia	Singapore	Malaysia	Singapore	Malaysia	Singapore
		Frequency		Percent		Valid Percent		Cumulative Percent	
Valid	Male	66	40	36.1	20.3	36.1	20.3	36.1	20.3
	Female	117	157	63.9	79.7	63.9	79.7	100.0	100.0
	Total	183	197	100.0	100.0	100.0	100.0		

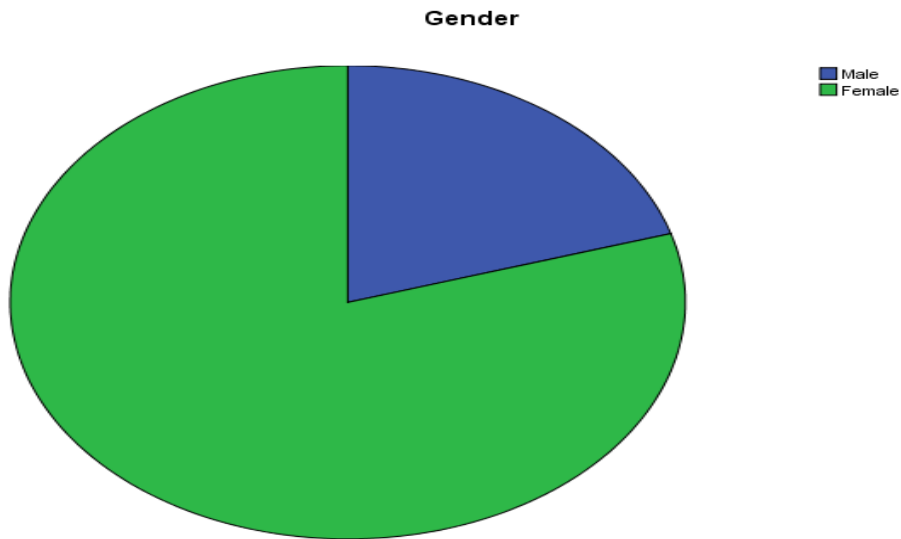
Source: Developed for the research

Figure 4.1: Gender for Malaysia



Source: Developed for the research

Figure 4.2: Gender for Singapore



Source: Developed for the research

According to the Table 4.1, it shows that the total number of respondents of Malaysia is 183. Among the 183 respondents, 36.1% are male while 63.9% are female. The total number of respondents of Singapore is 197, 20.3% are male and 79.7% are female. In contrast, we can conclude that majority of the respondents are female.

4.1.1.2 Respondent Demographic Profile of Age

Statistics

Ages

		Malaysia	Singapore
N	Valid	183	197
	Missing	0	0

Statistics

Ages

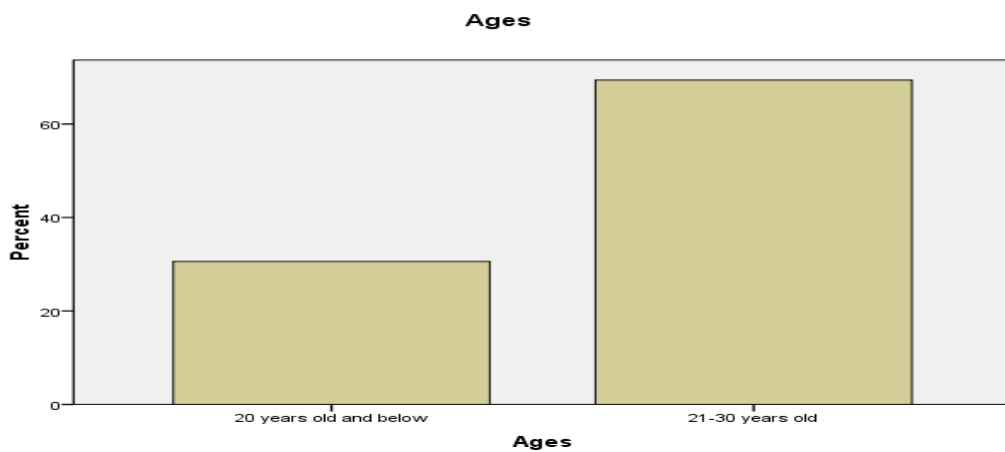
		Malaysia	Singapore
N	Valid	183	197
	Missing	0	0
Percentiles	100	2.0000	2.0000

Table 4.2: Age

		M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
		Frequency		Percent		Valid Percent		Cumulative Percent	
Valid	20 years old and below	56	64	30.6	32.5	30.6	32.5	30.6	32.5
	21-30 years old	127	133	69.4	67.5	69.4	67.5	100.0	100.0
	Total	183	197	100.0	100.0	100.0	100.0		

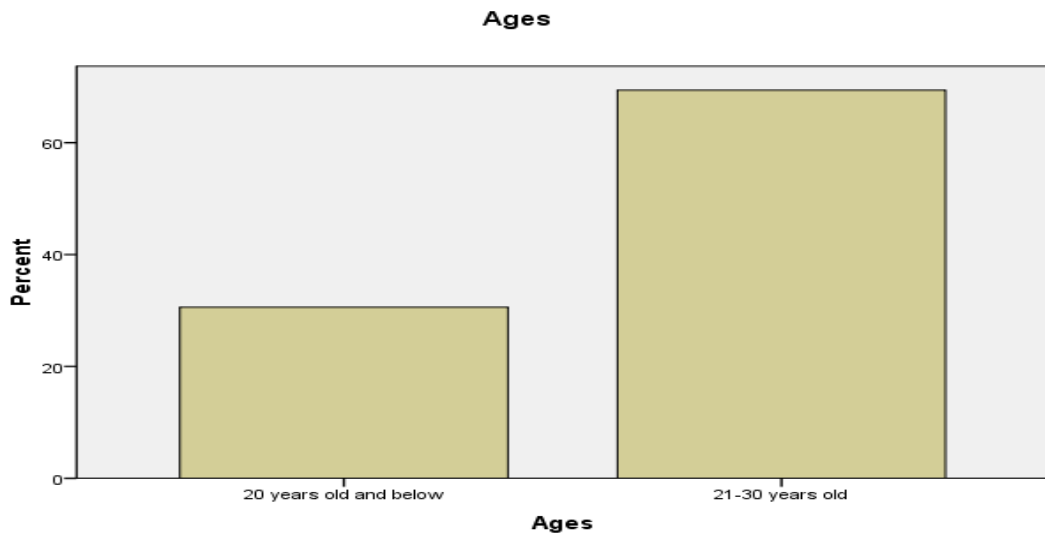
Source: Developed for the research

Figure 4.3: Ages for Malaysia's respondents



Source: Developed for the research

Figure 4.4: Age For Singapore’s respondents



Source: Developed for the research

Based on the Table 4.2, majority of the respondents of Malaysia are 20 years old and below, which is 30.6% and 69.4% of the respondents is 21 to 30 years old. For Singapore, 32.5% of the respondents are in the range of 20 years old and below, while 67.5% of the respondents are 21 to 30 years old. We can conclude that majority of the respondents for both countries are between 21 to 30 years old.

4.1.1.3 Respondent Demographic Profile of Years of study

Statistics

Years of study

		Malaysia	Singapore
N	Valid	183	197
	Missing	0	0

Statistics

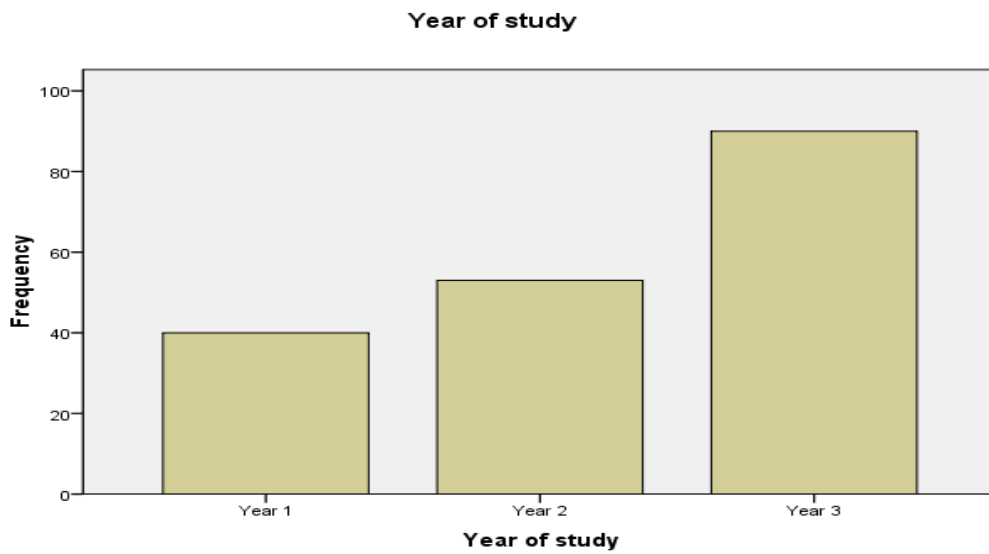
Years of study

		Malaysia	Singapore
N	Valid	183	197
	Missing	0	0
Percentiles	100	2.2732	3.0000

Table 4.3.: Years of study

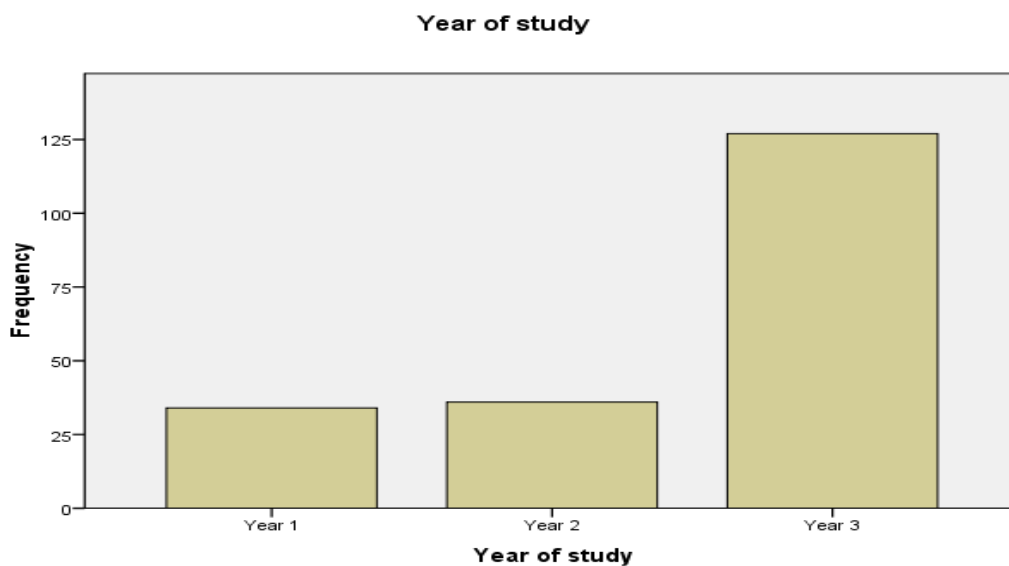
		Malaysia	Singapore	Malaysia	Singapore	Malaysia	Singapore	Malaysia	Singapore
		Frequency		Percent		Valid Percent		Cumulative Percent	
Valid	Year 1	40	34	21.9	17.3	21.9	17.3	21.9	17.3
	Year 2	53	36	29.0	18.3	29.0	18.3	50.8	35.5
	Year 3	90	127	49.2	64.5	49.2	64.5	100.0	100.0
	Total	183	197	100.0	100.0	100.0	100.0		

Source: Developed for the researchFigure 4.5: Years of study for Malaysia respondents



Source: Developed for the research

Figure 4.6: Years of study for Singapore's respondents



Source: Developed for the research

Table 4.3 above shows the respondents' Years of studying. In Malaysia, majority of the respondents are Year 3 students (49.2%), and then followed by Year 2 students (29.0%) and Year 1 students (21.9%). In

Singapore, the majorities of the students are also Year 3 students (64.5%), and then followed by Year 2 students (18.3%), and Year 1 students (17.3%). From the result above, we can see that majority of the respondents for both countries are Year 3 students.

4.1.2 Central Tendencies Measurement of Constructs

In this section, measure of central tendencies is to show the means score for the five independent variables and the four variables for dependent variables. All the statements are measured using 5 point Likert scale ranging from strongly agree to strongly disagree and utmost importance to very little or no importance.

4.1.2.1 Individualism

Table 4.4 Descriptive Statistics of Individualism

	utmost importance		very importance		moderate importance		little importance		very little or no importance		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Sufficient personal or family time	30.6	29.4	48.1	47.7	3.3	5.1	10.4	10.2	7.7	7.6	2.1639	2.1878
Good physical working condition	30.1	29.4	31.1	29.4	1.6	2.5	32.2	33.0	4.9	5.1	2.5082	2.5431
Security of employment	25.7	24.9	35.5	34.5	19.1	20.3	9.3	10.2	10.4	10.2	2.4317	2.4619
Element of variety and adventure in job	18.0	17.3	62.3	62.4	10.9	10.2	8.7	10.2	18.0	17.3	3.1038	3.1320

Source: Developed for the research

Table 4.4 comprised of four statements. In both Malaysia and Singapore, the statement with the highest mean score is “Element of variety and

adventure in job”, with a score of 3.1038 for Malaysia and 3.1320 for Singapore. Majority of the respondents of both countries found that this statement is very important in which 62.3% for Malaysia, 62.4% for Singapore followed by utmost important and very little or not important which is 18.0% for Malaysia, 17.3% for Singapore. There are 10.9% respondents from Malaysia and 10.2% respondents from Singapore found that this statement is moderately important and 8.7% of Malaysia’s respondents and 10.2% of Singapore’s respondents found that this statement is little important.

The second highest mean score for both Malaysia and Singapore are “Good physical working condition” with a score of 2.5082 and 2.5431 respectively. 32.2% of the respondents from Malaysia and 33.0% of the respondents from Singapore found that this statement is little important to them. For Malaysia, 31.1% of the respondents found that this statement is very important and 30.1% found utmost important for this statement. While 29.4% of Singapore’s respondents found this statement is utmost important and very important. In addition 4.9% of Malaysia’s respondents and 5.1% of Singapore’s respondents found this statement is very little or not important. Lastly, only 1.6% and 2.5% of the respondents from Malaysia and Singapore respectively found this statement is moderately important.

The third highest mean score statement is “Security of employment” for both Malaysia and Singapore which are 2.4317 and 2.4619 respectively. Majority of the respondents from Malaysia (35.5%) and Singapore (34.5%) found that this statement is very important. On the other hand, the respondents of Malaysia and Singapore found that this statement is utmost important which is 25.7% and 24.9% respectively. Moreover, 19.1% of Malaysia’s respondents and 20.3% of Singapore’s respondents found that this statement is moderately important. While in Malaysia, 10.4% of the respondents found this statement is very little or not important and 9.3% found that this statement is little important. In Singapore, the same amount

of respondents (10.2%) found this statement is little important and very little or not important.

The lowest mean score for both Malaysia and Singapore is “Sufficient personal or family time” with the mean score of 2.1639 and 2.1878 respectively. Majority of the respondents of Malaysia (48.1%) and Singapore (47.7%) found that this statement is very important. There are 30.6% of the respondents of Malaysia and 29.4% of Singapore’s respondents found that this statement is utmost important. Moreover, 10.4% of Malaysia’s respondents and 10.2% of Singapore’s respondents found that this statement is little important. While in Malaysia, 7.7% of the respondents found this statement is very little or not important and 3.3% found that this statement is moderately important. In Singapore, 7.6% of the respondents found this statement is very little or not important while 5.1% found this statement is moderately important.

4.1.2.2 Power Distance

Table 4.5: Descriptive Statistics of Power distance

	utmost importance		very importance		moderate importance		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Good working relationship	39.3	40.1	35.0	34.5	25.7	25.4	1.8634	1.8528
Consulted superior decision	7.7	7.6	26.2	27.4	66.1	65	2.5847	2.5736

	Strongly agree		Agree		Undecided		Disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Organization structure	13.1	12.7	33.9	35.0	27.9	27.9	25.1	24.4	2.6503	2.6396

Source: Developed for the research

Table 4.5 comprised of three statements. In both Malaysia and Singapore, the statement with the highest mean score is “Organization structure”, with a score of 2.6503 for Malaysia and 2.6396 for Singapore. Majority of the respondents of both countries agree with this statement (33.9% Malaysia, 35.0% Singapore) followed by undecided which is 27.9% of the respondents of both countries and disagree with this statement which is 25.1% of Malaysia’s respondents, 24.4% of Singapore’s respondents. There are 13.1% respondents from Malaysia and 12.7% respondents from Singapore strongly agree with this statement.

The second highest mean score for both Malaysia and Singapore are “consulted superior decision” with a score of 2.5847 and 2.5736 respectively. 66.1% of the respondents from Malaysia and 65% of the respondents from Singapore found that this statement is moderately important. For Malaysia, 26.2% of the respondents found that this statement is very important and 7.7% found utmost important for this statement. While 27.4% of Singapore’s respondents found this statement is very important. In addition 7.6% of Singapore’s respondents found this statement is utmost important.

The lowest mean score for both Malaysia and Singapore is “good working relationship” with the mean score of 1.8634 and 1.8528 respectively. Majority of the respondents of Malaysia (39.3%) and Singapore (40.1%) found that this statement is the utmost important. 35.0% and 34.5% of the respondents of Malaysia and Singapore respectively found that this statement is very important. Moreover, 25.7% of Malaysia’s respondents and 25.4% of Singapore’s respondents found that this statement is moderately important.

4.1.2.3 Masculinity

Table 4.6: Descriptive Statistics of Masculinity

	Strongly agree		Agree		Undecided		Disagree		Strongly disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Corporate well	45.4	44.7	13.1	12.2	21.3	22.8	14.8	15.2	5.5	5.1	2.2186	2.2386
High level job	5.5	5.1	54.6	54.3	17.5	17.8	10.4	10.2	12.0	12.7	2.6885	2.7107
People can be trusted	20.2	0	0	19.8	49.7	49.7	17.5	17.8	12.6	12.7	3.2240	3.2335
Own fault	23.0	22.3	0	0	21.9	22.3	50.3	50.3	4.9	5.1	3.1421	3.1574

Source: Developed for the research

Table 4.6 comprised of four statements. In both Malaysia and Singapore, the statement with the highest mean score is element “People can be trusted”, with a score of 3.2240 for Malaysia and 3.2335 for Singapore. Majority of the respondents are undecided for this statement which is 49.7% for both Malaysia and Singapore. 20.2% of Malaysia’s respondents strongly agree with this statement while 17.5% is disagreeing and 12.6% is strongly disagreeing. There are 19.8% of respondents from Singapore agree with this, 17.8% of respondents disagree and 12.7% of respondents are strongly disagree.

The second highest mean score for both Malaysia and Singapore are “Own fault” with a score of 3.1421 and 3.1574 respectively. 50.3% of the respondents from both countries disagree with this statement. For Malaysia, 23.0% of the respondents strongly agree with this statement and 21.9% undecided for this statement. There are 22.3% of Singapore’s respondents strongly agree for this statement and undecided for this statement. In addition 4.9% of Malaysia’s respondents and 5.1% of Singapore’s respondents strongly disagree for this statement.

The third highest mean score statement is “High level job” for both Malaysia and Singapore which are 2.6885 and 2.7107 respectively. Majority of the respondents of Malaysia (54.6%) and Singapore (54.3%)

agree for this statement. 17.5% and 17.8% of the respondents of Malaysia and Singapore respectively undecided for this statement. Moreover, 12.0% of Malaysia's respondents and 12.7% of Singapore's respondents strongly disagree with this statement. While in Malaysia, 10.4% of the respondents disagree for this statement and 5.5% strongly agree for this. In Singapore, 10.2% of respondents disagree with this statement and 5.1% of respondents strongly agree for this statement.

The lowest mean score for both Malaysia and Singapore is "Corporate well" with the mean score of 2.2186 and 2.2386 respectively. Majority of the respondents of Malaysia (45.4%) and Singapore (44.7%) strongly agree with this statement. 21.3% and 22.8% of the respondents of Malaysia and Singapore respectively undecided for this statement. Moreover, 14.8% of Malaysia's respondents and 15.2% of Singapore's respondents disagree with this statement. While in Malaysia, 13.1% of the respondents agree with this statement and only 5.5% strongly disagree in this statement. In Singapore, 12.2% of the respondents agree in this statement while 5.1% strongly disagree for this statement.

4.1.2.4 Long term Orientation

Table 4.7: Descriptive Statistics of Long Term Orientation

	utmost importance		very importance		moderate importance		little importance		very little or no importance		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Personal steadiness and stability	48.1	46.7	10.4	10.2	1.6	2.5	27.3	27.9	12.6	12.7	2.4590	2.4975
Thrift	4.9	4.6	25.1	24.9	45.9	45.2	14.2	15.2	9.8	10.2	2.9891	3.0152
Persistence	7.7	7.1	49.2	49.7	23.0	22.8	12.6	12.7	7.7	7.6	2.6339	2.6396
Respect for tradition	0	0	27.5	27.4	50.3	50.3	14.2	14.7	8.2	7.6	3.0328	3.0254

Source: Developed for the research

Table 4.7 comprised of four statements. In both Malaysia and Singapore, the statement with the highest mean score is “Respect for tradition”, with a score of 3.0328 for Malaysia and 3.0254 for Singapore. Majority of the respondents of both countries found that this statement is moderately important which is 50.3% is for both countries followed by very important which is 27.5% for Malaysia and 27.4% for Singapore. There are 14.2% of the respondents from Malaysia and 14.7% of the respondents from Singapore found that this statement is little important and 8.2% of Malaysia’s respondents and 7.6% of Singapore’s respondents found that this statement is very little or not important.

The second highest mean score for both Malaysia and Singapore are “Thrift” with a score of 2.9891 and 3.0152 respectively. 45.9% of the respondents from Malaysia and 45.2% of the respondents from Singapore found that this statement is moderately important for them. For Malaysia, 25.1% of the respondents found that this statement is very important and 14.2% found little important for this statement. While 24.9% of Singapore’s respondents found this statement is very important and 15.2% is little important. In addition 9.8% of Malaysia’s respondents and 10.2% of Singapore’s respondents found this statement is very little or not important. Lastly, only 4.9% and 4.6% of the respondents from Malaysia and Singapore respectively found this statement is utmost important.

The third highest mean score statement is “Persistence” for both Malaysia and Singapore which are 2.6339 and 2.6396 respectively. Majority of the respondents of Malaysia (49.2%) and Singapore (49.7%) found that this statement is very important. 23.0% and 22.8% of the respondents of Malaysia and Singapore respectively found that this statement is moderately important. Moreover, 12.6% of Malaysia’s respondents and 12.7% of Singapore’s respondents found that this statement is little important. While in Malaysia, 7.7% of the respondents found this statement is utmost important and very little or not important. In Singapore,

7.6% of respondents found this statement is very little or not important and 7.1% with utmost important.

The lowest mean score for both Malaysia and Singapore is “Personal steadiness and stability” with the mean score of 2.4590 and 2.4975 respectively. Majority of the respondents of Malaysia (48.1%) and Singapore (46.7%) found that this statement is utmost important. 27.3% and 27.9% of the respondents of Malaysia and Singapore respectively found that this statement is little important. Moreover, 12.6% of Malaysia’s respondents and 12.7% of Singapore’s respondents found that this statement is very little or not important. While in Malaysia, 10.4% of the respondents found this statement is very important and 1.6% found that this statement is moderately important. In Singapore, 10.2% of the respondents found this statement is very important while 2.5% found this statement is moderately important.

4.1.2.5 Uncertainty avoidance

Table 4.8 Descriptive Statistics of Uncertainty avoidance

	Strongly agree		Agree		Undecided		Disagree		Strongly disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Good manager	11.5	12.7	12.6	12.7	30.6	29.9	42.6	42.1	2.7	2.5	3.1257	3.0914
Competition	30.1	29.9	33.9	35.5	10.4	9.6	23.0	22.3	2.7	2.5	2.3443	2.3198
Organization's rule	22.4	22.3	36.6	38.1	32.8	32.0	5.5	5.1	2.7	2.5	2.2951	2.2741

Source: Developed for the research

Table 4.8 comprised of three statements. In both Malaysia and Singapore, the statement with the highest mean score is “Good manager”, with a score of 3.1257 for Malaysia and 3.0914 for Singapore. Majority of the respondents are disagreeing for this statement which is 42.6% for Malaysia and 42.1% for Singapore. 30.6% of Malaysia’s respondents undecided

with this statement while 12.6% is agreeing with this statement and 11.5% is strongly agreeing. There are 29.9% of respondents from Singapore undecided with this statement, 12.7% of respondents strongly agree with the statement. And only 2.7% and 2.5% of the respondents of Malaysia and Singapore respectively strongly disagree with this statement.

The second highest mean score for both Malaysia and Singapore are “Competition” with a score of 2.3443 and 2.3198 respectively. 33.9% of the respondents from Malaysia and 35.5% of the respondents from Singapore agree with this statement. For Malaysia, 30.1% of the respondents strongly agree with this statement and 23.0% disagree for this statement. There are 29.9% of Singapore’s respondents strongly agree for this statement and 22.3% of the respondents disagree for this statement. In addition 2.7% of Malaysia’s respondents and 2.5% of Singapore’s respondents strongly disagree for this statement.

The lowest mean score for both Malaysia and Singapore is “Organization’s rule” with the mean score of 2.2951 and 2.2741 respectively. Majority of the respondents of Malaysia (36.6%) and Singapore (38.1%) agree with this statement. 32.8% and 32.0% of the respondents of Malaysia and Singapore respectively undecided for this statement. Moreover, 22.4% of Malaysia’s respondents and 22.3% of Singapore’s respondents strongly agree with this statement. While in Malaysia, 5.5% of the respondents disagree with this statement and only 2.7% strongly disagree in this statement. In Singapore, 5.1% of the respondents disagree in this statement while 2.5% strongly disagree for this statement.

4.1.2.6 Economic

Table 4.9: Descriptive Statistics of Economic

	Strongly agree		Agree		Undecided		Disagree		Strongly disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Burden	16.4	17.8	68.3	67.5	12.6	12.2	2.7	2.5	0	0	2.0164	1.9949
Not influence by activities	9.3	10.2	50.3	49.7	15.3	15.2	25.1	24.9	0	0	2.5628	2.5482
Maximizing profit	0	0	9.8	10.2	19.7	20.3	43.2	42.1	27.3	27.4	3.8798	3.8680
Receive pressure to go beyond profit	0	0	42.1	42.6	30.6	29.9	18.0	17.3	9.3	10.2	2.9454	2.9492
Resources for sustainable development	23.0	22.3	50.8	49.7	0	0	15.8	15.2	10.4	12.7	2.3989	2.4619
Focus on profit	0	0	20.2	19.8	55.7	54.8	10.9	12.7	13.1	12.7	3.1694	3.1827
Own decision on price	23.0	22.3	33.3	32.5	7.7	7.6	33.9	35.0	2.2	2.5	2.5902	2.6294
Take into account activities go beyond profit maximization	0	0	25.1	24.4	45.9	45.2	19.1	20.3	9.8	10.2	3.1366	3.1624

Source: Developed for the research

Table 4.9 comprised of eight statements. In both Malaysia and Singapore, the statement with the highest mean score is “Maximizing profit”, with a score of 3.8798 for Malaysia and 3.8680 for Singapore. Majority of the respondents are disagreeing for this statement which is 43.2% for Malaysia and 42.1% for Singapore. 27.3% of Malaysia’s respondents strongly disagree with this statement while 19.7% is undecided for this statement and 9.8% is agreeing in this statement. There are 27.4% of respondents from Singapore strongly disagree with this, 20.3% of respondents undecided for this statement and 10.2% of respondents are agree for this.

The second highest mean score statement is “Focus on profit” for both Malaysia and Singapore which are 3.1694 and 3.1827 respectively. Majority of the respondents of Malaysia (55.7%) and Singapore (54.8%) undecided for this statement. 20.2% and 19.8% of the respondents of Malaysia and Singapore respectively agree for this statement. Moreover, 13.1% of Malaysia’s respondents and 12.7% of Singapore’s respondents strongly disagree with this statement. While in Malaysia, 10.9% of the respondents disagree for this statement and in Singapore 12.7% disagree with this statement.

The third highest mean score for both Malaysia and Singapore are “Take into account activities go beyond profit maximization” with a score of 3.1366 and 3.1624 respectively. 45.9% of the respondents from Malaysia and 45.2% of the respondents from Singapore undecided with this statement. For Malaysia, 25.1% of the respondents agree with this statement and 19.1% disagree for this statement. There are 24.4% of Singapore’s respondents agree for this statement and 20.3% disagree for this statement. In addition 9.8% of Malaysia’s respondents and 10.2% of Singapore’s respondents strongly disagree for this statement.

The fourth mean score for both Malaysia and Singapore is “Receive pressure to go beyond profit” with the mean score of 2.9454 and 2.9492 respectively. Majority of the respondents of Malaysia (42.1%) and Singapore (42.6%) agree with this statement. 30.6% and 29.9% of the respondents of Malaysia and Singapore respectively undecided for this statement. Moreover, 18.0% of Malaysia’s respondents and 17.3% of Singapore’s respondents disagree with this statement. While in Malaysia, 9.3% of the respondents strongly disagree with this statement and in Singapore 10.2% of the respondents strongly disagree in this statement.

The fifth highest mean score statement is “Own decision on price” for both Malaysia and Singapore which are 2.5902 and 2.6294 respectively. Majority of the respondents of Malaysia (33.9%) and Singapore (35.0%) disagree for this statement. 33.3% and 32.5% of the respondents of Malaysia and Singapore respectively agree for this statement. Moreover, 23.0% of Malaysia’s respondents and 22.3% of Singapore’s respondents strongly agree with this statement. While in Malaysia, 7.7% of the respondents undecided for this statement and 2.2% of respondents strongly disagree for this statement. In Singapore 7.6% of the respondents undecided with this statement and 2.5% strongly disagree with this statement.

The sixth mean score for both Malaysia and Singapore is “Not influence by activities” with the mean score of 2.5628 and 2.5482 respectively. Majority of the respondents of Malaysia (50.3%) and Singapore (49.7%) agree with this statement. 25.1% and 24.9% of the respondents of Malaysia and Singapore respectively disagree for this statement. Moreover, there are 15.3% of Malaysia’s respondents and 15.2% of Singapore’s respondents undecided with this statement. While in Malaysia, 9.3% of the respondents strongly agree with this statement and in Singapore 10.2% of the respondents strongly agree in this statement.

The seventh highest mean score for both Malaysia and Singapore are “Resources for sustainable development” with a score of 2.3989 and 2.4619 respectively. There are 23.0% of the respondents from Malaysia and 22.3% of the respondents from Singapore strongly agree with this statement. For Malaysia, 15.8% of the respondents disagree with this statement and 10.4% strongly disagree for this statement. There are 15.2% of Singapore’s respondents disagree for this statement and 12.7% strongly disagree for this statement.

The lowest mean score for both Malaysia and Singapore is “Burden”, with a score of 2.0164 for Malaysia and 1.9949 for Singapore. Majority of the respondents are agreeing for this statement which is 68.3% for Malaysia and 67.5% for Singapore. There are 16.4% of Malaysia’s respondents strongly disagree with this statement while 12.6% is undecided for this statement and 2.7% is disagree in this statement. There are 17.8% of respondents from Singapore strongly agree with this, 12.2% of respondents undecided for this statement and 2.5% of respondents are disagree for this statement.

4.1.2.7 Legal

Table 4.10: Descriptive Statistics of Legal

	Strongly agree		Agree		undecided		Disagree		Strongly disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Less likely to buy a product	0	0	0	0	2.7	2.5	47.5	47.7	49.7	49.7	4.4699	4.4721
Creation of sustainability rules	4.4	5.1	44.8	45.2	30.6	29.9	20.1	19.8	0	0	2.6667	2.6447
Break the laws	12.0	12.7	17.5	17.8	12.6	12.2	37.7	37.6	20.2	19.8	3.3661	3.3401
Obeys laws and legal rules	10.9	12.7	73.8	72.6	7.1	7.1	8.2	7.6	0	0	2.1257	2.0964
Harmed if consciously breaks laws and legal rules	30.1	29.9	44.8	45.2	4.9	5.1	0	0	20.2	19.8	2.35519	2.3452

Source: Developed for the research

Table 4.10 comprised of five statements. In both Malaysia and Singapore, the statement with the highest mean score is “Less likely to buy a product”, with a score of 4.4699 for Malaysia and 4.4721 for Singapore. Majority of the respondents are strongly disagreeing for this statement which is 49.7% for both countries. There are 47.5% of Malaysia’s respondents disagree with this statement while 2.7% is undecided for this statement. There are 47.7% of respondents from Singapore disagree with this, 2.5% of respondents undecided for this statement.

The second highest mean score statement is “Break the laws” for both Malaysia and Singapore which are 3.3661 and 3.3401 respectively. Majority of the respondents of Malaysia (37.7%) and Singapore (37.6%) disagree for this statement. There are 20.2% and 19.8% of the respondents of Malaysia and Singapore respectively strongly disagreeing for this statement. Moreover, 17.5% of Malaysia’s respondents and 17.8% of Singapore’s respondents agree with this statement. While in Malaysia, 12.6% of the respondents undecided and 12.0% strongly agree for this statement and in Singapore 12.2% of the respondents are undecided and 12.7% strongly agree with this statement.

The third highest mean score for both Malaysia and Singapore are “Creation of sustainability rules” with a score of 2.6667 and 2.6447

respectively. There are 44.8% of the respondents from Malaysia and 45.2% of the respondents from Singapore agree with this statement. For Malaysia, 30.6% of the respondents undecided with this statement and 20.1% disagree for this statement. There are 29.9% of Singapore's respondents undecided for this statement and 19.8% disagree for this statement. In addition 4.4% of Malaysia's respondents and 5.1% of Singapore's respondents strongly agree for this statement.

The fourth mean score for both Malaysia and Singapore is "Harmed if consciously breaks laws and legal rules" with the mean score of 2.35519 and 2.3452 respectively. Majority of the respondents of Malaysia (44.8%) and Singapore (45.2%) agree with this statement. There are 30.1% and 29.9% of the respondents of Malaysia and Singapore respectively strongly agree for this statement. Moreover, 20.2% of Malaysia's respondents and 19.8% of Singapore's respondents strongly disagree with this statement. In Malaysia, there are 4.9% of the respondents undecided with this statement and in Singapore 5.1% of the respondents undecided for this statement.

The lowest mean score statement is "Obeys laws and legal rules" for both Malaysia and Singapore which are 2.1257 and 2.0964 respectively. Majority of the respondents of Malaysia (73.8%) and Singapore (72.6%) agree for this statement. There are 10.9% and 12.7% of the respondents of Malaysia and Singapore respectively strongly agree for this statement. Moreover, 8.2% of Malaysia's respondents and 7.6% of Singapore's respondents disagree with this statement. In addition, both countries' respondents (7.1%) are undecided for this statement.

4.1.2.8 Ethical

Table 4.11: Descriptive Statistics of Ethical

	Strongly agree		Agree		undecided		Disagree		Strongly disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
High ethical standard	5.5	5.1	20.2	19.8	48.1	47.7	11.5	12.2	14.8	15.2	3.0984	3.1269
Not refrain from harming environment	2.7	2.5	25.1	24.9	31.1	29.9	32.2	32.5	8.7	10.2	3.1913	3.2284
Act ethically	31.1	29.9	63.9	65.0	4.9	5.1	0	0	0	0	1.7377	1.7513
Provide proof on high ethical standards	30.1	29.9	39.3	40.1	27.9	27.4	0	0	2.7	2.5	2.0601	2.0508
Increase benefit with high ethical standards	35.5	35.0	36.6	37.5	0	27.4	0	0	27.9	0	1.9235	1.9239
Voluntarily maintains high ethical standards	6.6	7.6	77.6	77.2	5.5	5.1	10.4	10.2	0	0	2.1967	2.1777
Voluntarily	53.0	52.3	37.2	37.6	7.7	7.6	2.2	2.5	0	0	1.5902	1.6041
Improved if voluntarily maintains high ethical standards	27.3	27.4	67.8	67.5	4.9	5.1	0	0	0	0	1.7760	1.7766

Source: Developed for the research

Table 4.11 comprised of eight statements. In both Malaysia and Singapore, the statement with the highest mean score is “Not refraining from harming environment”, with a score of 3.1913 for Malaysia and 3.2284 for Singapore. Majority of the respondents are disagreeing for this statement which is 32.5% for Singapore and 32.2 % for Malaysia. There are 31.1% of Malaysia’s respondents undecided with this statement while 25.1 is agree for this statement and 8.7% is strongly disagree in this statement. While there are 29.9% of respondents from Singapore strongly undecided with this, 24.9% of respondents agree for this statement and 10.2% of respondents are strongly disagree for this statement. In addition, there are only 2.7% of respondents from Malaysia and 2.5% of respondents from Singapore are strongly agree with this statement.

The second highest mean score statement is “High ethical standard” for both Malaysia and Singapore which are 3.0984 and 3.1269 respectively. Majority of the respondents of Malaysia (48.1%) and Singapore (47.7%)

are undecided for this statement. While there are 20.2% and 19.8% of the respondents of Malaysia and Singapore respectively agree for this statement. Moreover, 14.8% of Malaysia's respondents and 15.2% of Singapore's respondents strongly disagree with this statement. In Malaysia, 11.5% of the respondents disagree and 5.5% of respondents strongly agree for this statement. While in Singapore 12.2% of respondents disagree and 5.1% of respondents strongly agree with this statement.

The third highest mean score for both Malaysia and Singapore are "Voluntarily maintains high ethical standards" with a score of 2.1967 and 2.1777 respectively. There are 77.6% of the respondents from Malaysia and 77.2% of the respondents from Singapore agree with this statement. For Malaysia, 10.4% of the respondents disagree with this statement and 6.6% strongly agree for this statement. While there are 10.2% of Singapore's respondents disagree for this statement and 7.6% strongly agree for this statement. In addition only 5.5% of Malaysia's respondents and 5.1% of Singapore's respondents are undecided for this statement.

The fourth mean score for both Malaysia and Singapore is "Provide proof on high ethical standards" with the mean score of 2.0601 and 2.0508 respectively. Majority of the respondents of Malaysia (39.3%) and Singapore (40.1%) agree with this statement. And there are 30.1% and 29.9% of the respondents of Malaysia and Singapore respectively is strongly agree for this statement. Moreover, 27.9% of Malaysia's respondents and 27.4% of Singapore's respondents are undecided with this statement. While in Malaysia, only 2.7% of the respondents strongly disagree with this statement and in Singapore 2.5% of the respondents strongly disagree in this statement.

The fifth mean score for both Malaysia and Singapore is "Increase benefit with high ethical standards" with the mean score of 1.9235 and 1.9239 respectively. Majority of the respondents of Malaysia (36.6%) and Singapore (37.5%) agree with this statement. While there are 35.5% and

35.0% of the respondents of Malaysia and Singapore respectively strongly agree for this statement. Moreover, there are 27.9% of respondents from Singapore strongly disagree and 27.4% undecided for the statement.

The sixth highest mean score statement is “Improved if voluntarily maintains high ethical standards” for both Malaysia and Singapore which are 1.7760 and 1.7766 respectively. Majority of the respondents of Malaysia (67.8%) and Singapore (67.5%) agree for this statement. And there are 27.3% and 27.4% of the respondents of Malaysia and Singapore respectively is strongly agree for this statement. Moreover, there are only 4.9% of Malaysia’s respondents and 5.1% of Singapore’s respondents are undecided with the statement.

The seventh highest mean score for both Malaysia and Singapore are “Act ethically” with a score of 1.7377 and 1.7513 respectively. There are 63.9% of the respondents from Malaysia and 65.0% of the respondents from Singapore agree with this statement. For Malaysia, 31.1% of the respondents strongly agree with this statement and only 4.9% undecided for this statement. While for Singapore, there is 29.9% of Singapore’s respondents strongly agree for this statement and 5.1 % undecided for this statement.

The lowest mean score for both Malaysia and Singapore is “Voluntarily”, with a score of 1.5902 for Malaysia and 1.6041 for Singapore. Majority of the respondents are strongly agree for this statement which is 53.0% for Malaysia and 52.3% for Singapore. There are 37.2% of Malaysia’s respondents agree with this statement while 7.7% is undecided for this statement and 2.2% is disagree in this statement. On other hand, there are 37.6% of respondents from Singapore agree with this, 7.6% of respondents undecided and 2.5% of respondents are disagree for this statement.

4.1.2.9 Philanthropic

Table 4.12 Descriptive Statistics of Philanthropic

	Strongly agree		Agree		undecided		Disagree		Strongly disagree		Mean	
	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG	M'sia	SG
Do not increase benefit by charity	2.7	2.5	60.7	59.9	13.1	12.7	14.2	14.7	9.3	10.2	2.6667	2.7005
Support charitable causes	31.1	29.9	41.5	42.1	27.3	27.9	0	0	0	0	1.9617	1.9797
Mandatory basis	8.7	10.2	55.7	55.3	12.6	12.2	23.0	22.3	0	0	2.4973	2.4670
Involved in charitable initiatives	31.7	32.5	45.9	44.7	22.4	22.8	0	0	0	0	1.9071	1.9036
Initiatives in environmental issues	32.2	32.5	62.8	62.4	2.7	2.5	2.2	2.5	0	0	1.7486	1.7513
Part or proceeds of the profits go to charity	14.2	15.2	78.1	77.2	5.5	5.1	2.2	2.5	0	0	1.9563	1.9492
Support charitable causes	53.0	52.3	42.1	42.6	2.7	2.5	2.2	2.5	0	0	1.5410	1.5533
Improved if regularly supports charitable causes	35.0	35.0	60.1	59.9	4.9	5.1	0	0	0	0	1.6995	1.7005

Source: Developed for the research

Table 4.12 comprised of eight statements. In both Malaysia and Singapore, the statement with the highest mean score is “Do not increase benefit by charity”, with a score of 2.6667 for Malaysia and 2.7005 for Singapore. Majority of the respondents are agreeing for this statement which is 60.7% for Malaysia and 59.9% for Singapore. While there is 14.2% of Malaysia’s respondents disagree with this statement, 13.1% is undecided for this statement and 9.3% is strongly disagreeing with this statement. Moreover, there are 14.7% of respondents from Singapore disagree with this, 12.7% of respondents undecided and 10.2% of respondents are strongly disagree for this statement. In the end, there are only 2.7% of respondents of Malaysia and 2.5% of respondents of Singapore is strongly agree with this statements.

The second highest mean score statement is “Mandatory basis” for both Malaysia and Singapore which are 2.4973 and 2.4670 respectively. Majority of the respondents of Malaysia (55.7%) and Singapore (55.3%) agree for this statement. And there are 23.0% and 22.3% of the respondents of Malaysia and Singapore respectively disagree with this statement. Moreover, there are 12.6% of Malaysia’s respondents and 12.2% of Singapore’s respondents undecided with this statement. While in Malaysia, 8.7% of the respondents strongly agree for this statement and in Singapore 10.2% strongly agree with this statement.

The third highest mean score for both Malaysia and Singapore are “Support charity cause” with a score of 1.9617 and 1.9797 respectively. In addition, there are 41.5% of the respondents from Malaysia and 42.1% of the respondents from Singapore agree with this statement. For Malaysia, 31.1% of the respondents strongly agree with this statement and 27.3% undecided for this statement. While, there are 29.9% of Singapore’s respondents strongly agree for this statement and 27.9% undecided for this statement.

The fourth highest mean score statement is “Part or proceeds of the profits go to charity” for both Malaysia and Singapore which are 1.9563 and 1.9492 respectively. Majority of the respondents of Malaysia (78.1%) and Singapore (77.2%) agree with this statement. And there are 14.2% and 15.2% of the respondents of Malaysia and Singapore respectively strongly agree for this statement. Moreover, there are 5.5% of Malaysia’s respondents and 5.1% of Singapore’s respondents undecided with this statement. In Malaysia, 2.2% of the respondents disagree for this statement and 2.5% of respondents disagree for this statement.

The fifth mean score for both Malaysia and Singapore is “Involved in charitable initiatives” with the mean score of 1.9071 and 1.9036 respectively. Majority of the respondents of Malaysia (45.9%) and

Singapore (44.7%) agree with this statement. And there are 31.7% and 32.5% of the respondents of Malaysia and Singapore respectively strongly agree for this statement. Moreover, there are 22.4% of Malaysia's respondents and 22.8% of Singapore's respondents undecided with this statement.

The sixth mean score for both Malaysia and Singapore is "Initiatives in environmental issue" with the mean score of 1.7486 and 1.7513 respectively. Majority of the respondents of Malaysia (62.8%) and Singapore (62.4%) agree with this statement. while there are 32.2% and 32.5% of the respondents of Malaysia and Singapore respectively strongly agree for this statement. Moreover, there are 2.7% of Malaysia's respondents and 2.5% of Singapore's respondents undecided with this statement. In Malaysia, only 2.2% of the respondents disagree with this statement and in Singapore 2.5% of the respondents disagree in this statement.

The seventh highest mean score for both Malaysia and Singapore are "Improved if regularly supports charitable cause" with a score of 1.6995 and 1.7005 respectively. There are 60.1% of the respondents from Malaysia and 59.9% of the respondents from Singapore agree with this statement. For Malaysia and Singapore, there are 35.0 % of the respondents strongly agree with the statement. In the end, there are only minority of the respondents of Malaysia (4.9%) and Singapore (5.1%) undecided this statement.

The lowest mean score for both Malaysia and Singapore is "Support charitable causes", with a score of 1.5410 for Malaysia and 1.5533 for Singapore. Majority of the respondents are strongly agreeing for this statement which is 53.0% for Malaysia and 52.3% for Singapore. There are 42.1% of Malaysia's respondents agree with this statement while 2.7% is undecided and 2.2% is disagree in this statement. While in Singapore,

there are 42.6% of respondents from Singapore agree with this, 2.5% of respondents undecided and disagree for this statement.

4.2 Scale Measurement

4.2.1 Reliability Analysis

Reliability test is carried out to measure the internal consistency of the scale or test. The reliability of this study is measured by Cronbach's Alpha. According to Mohsen Tavakol, & RegDennick (2011), Cronbach's Alpha can be expressed in numerical between 0 and 1. They also explained that reliability test is very important to test on the assessment and questionnaire. Reliability can also be explained as the respondents are consistent in the score on the same test (Wells & Wollack, 2003). They highlighted that the higher the Cronbach's Alpha, the greater the consistency of the responses from the respondent in the reliability tests.

The interpretation of the Cronbach's Alpha is showed as below:

Table 4.13: Interpretation of Cronbach's Alpha

$\alpha = 0.80$ to 0.95	Very good reliability
$\alpha = 0.70$ to 0.80	Good reliability
$\alpha = 0.60$ to 0.70	Fair reliability
$\alpha < 0.60$	Poor reliability

Source: Developed for the research

In this section, the reliability test for each of the independent and dependent variables is being carried out. The result and analysis of the reliability test will be discussed in this section as well.

4.2.1.1 Individualism

Table 4.14: Reliability Statistics for Independent Variable: Individualism

Reliability Statistics

	Cronbach's Alpha Based on Standardized Items	N of Items
Cronbach's Alpha	.923	4

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.910. This Cronbach's Alpha value 0.910 is fall under the range of 0.80 to 0.95. Since that the Cronbach's Alpha in this case is 0.910 which fall under the range of 0.80 to 0.95 , the individualism measuring on CSRO is very good reliability.

Table 4.15: Item-Total Statistics for Independent Variable: Individualism

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach' s Alpha if Item Deleted
Sufficient personal or family time	8.2333	10.461	.869	.895	.856

Good physical working relationship	7.8333	9.937	.783	.788	.897
Security of employment	7.9333	9.444	.950	.935	.824
Element of variety and adventure in job	7.3000	14.700	.712	.571	.932

Source: Developed for the research

The overall reliability only can be increased by removing Question 4 which is element of variety and adventure in job. Based on Table 4.14, the Cronbach's Alpha value will be raised from 0.910 to 0.932 if question 4 is removed.

4.2.1.2 Power Distance

Table 4.16: Reliability Statistics for Independent Variable: Power Distance

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.677	.695	3

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.677. This Cronbach's Alpha value 0.677 is fall under the range of 0.60 to 0.70. Since

that the Cronbach's Alpha in this case is 0.677 which fall under the range of 0.60 to 0.70, the power distance measuring on CSRO is consider fair reliability.

Table 4.17: Item-Total Statistics for Independent Variable: Power Distance

Item-Total Statistics

	Scale Mean if Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Good working relationship	8.4333	3.495	.151	.264	.116
Consulted superior decision	7.6000	3.834	.290	.279	.057
subordinate afraid to express disagreement	7.0333	3.413	-.144	.064	.677
Organization structure	7.7333	2.754	.399	.379	-.232 ^a

a. The value is negative due to a negative average covariance among items.

Source: Developed for the research

This violates reliability model assumptions. You may want to check item codings. The overall reliability only can be increased by removing Question 3 which is subordinate afraid to express disagreement. Based on Table 4.17, the Cronbach's Alpha value will be raised from 0.215 to 0.677 if Question 3 is removed. Thus, Question 3 is removed from the questionnaire for the sake of higher reliability.

4.2.1.3 Masculinity

Table 4.18: Reliability Statistics for Independent Variable: Masculinity

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.866	.871	4

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.866. This Cronbach's Alpha value 0.866 is fall under the range of 0.80 to 0.95. Since that the Cronbach's Alpha in this case is 0.866 which fall under the range of 0.80 to 0.95, the masculinity measuring on CSRO is consider very good reliability.

Table 4.19: Item-Total Statistics Independent Variable: Masculinity

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Corporate well	8.7667	7.840	.783	.804
Higher level job	8.2667	9.444	.761	.815
People can be trusted	7.8333	9.799	.722	.831
Own fault	8.1333	9.223	.636	.864

Source: Developed for the research

Alpha will fall if either one of the items is deleted. Thus, no question should be removed. The overall reliability of this variable is very good.

4.2.1.4 Long term Orientation

Table 4.20: Reliability Statistics for independent Variable: Long-Term Orientation

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.886	.914	4

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.886. This Cronbach's Alpha value 0.886 is fall under the range of 0.80 to 0.95. Since that the Cronbach's Alpha in this case is 0.866 which fall under the range of 0.80 to 0.95, the long-term orientation measuring on CSRO is consider very good reliability.

Table 4.21: Item-Total Statistics for Independent Variable: Long-Term Orientation

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Personal steadiness and stability	8.8000	5.821	.837	.876
Thrift	8.4000	10.662	.702	.884
Persistence	8.7000	8.286	.920	.792
Respect for tradition	8.5000	9.983	.777	.858

Source: Developed for the research

Alpha will fall if either one of the items is deleted. Thus, no question should be removed. The overall reliability of this variable is very good.

4.2.1.4 Uncertainty Avoidance

Table 4.22: Reliability Statistics for Independent Variable: Uncertainty Avoidance

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.768	.770	3

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.768. This Cronbach's Alpha value 0.768 is fall under the range of 0.70 to 0.80. Since

that the Cronbach's Alpha in this case is 0.768 which fall under the range of 0.70 to 0.80, the uncertainty avoidance measuring on CSRO is consider good reliability.

Table 4.23: Item-Total Statistics for Independent Variable: Uncertainty Avoidance

Item-Total Statistics

	Scale Mean if Deleted	Scale Variance if Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Deleted
nervous or tense at school	7.3000	5.597	.134	.038	.768
Good manager	7.2667	5.237	.405	.236	.545
Competition	8.5000	4.121	.580	.649	.395
Organization's rule	8.4333	4.944	.602	.604	.431

Source: Developed for the research

The overall reliability can be increased by removing Question 1 which is how frequently a person feels nervous or tension at school. Based on Table 4.23, the Cronbach's Alpha value will be raised from 0.618 to 0.768 if Question 1 is removed. Thus, Question 1 is removed from the questionnaire for higher reliability.

4.2.1.5 Economic

Table 4.24: Reliability Statistics for Dependent Variable: CSRO: Economic

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.714	.702	8

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.714. This Cronbach's Alpha value 0.714 is fall under the range of 0.70 to 0.80. Since that the Cronbach's Alpha in this case is 0.714 which fall under the range of 0.70 to 0.80, the attribute of CSRO (Economic) is considering good reliability.

Table 4.25: Item –Total Statistics for Dependent Variable: CSRO: Economic

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Maximizing profit	17.9667	22.861	-.480	.841
Burden	19.7000	18.562	.091	.732
Not influence by activities	19.3333	16.161	.337	.699
Receive pressure to go beyond profit	19.1667	14.282	.785	.620
Resources for sustainable development	19.4333	11.151	.734	.589

Beneficial to society if focus on profit	18.8667	15.154	.595	.653
Own decision on price	19.4000	12.041	.694	.605
Take into account activities go beyond profit maximization	18.7333	13.513	.805	.603

Source: Developed for the research

The overall reliability only can be increased by removing question 1 which is companies should only be responsible for maximizing profit. Based on Table 4.25, the Cronbach’s Alpha value will be raised from 0.714 to 0.841 if question 1 is removed.

4.2.1.6 Legal

Table 4.26: Reliability Statistics for Dependent Variable: CSRO: Legal

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.747	.734	5

Source: Developed for the research

The result of the reliability test show Cronbach’s Alpha is 0.747. This Cronbach’s Alpha value 0.747 is fall under the range of 0.70 to 0.80. Since that the Cronbach’s Alpha in this case is 0.747 which fall under the range

of 0.70 to 0.80, the attribute of CSRO (Legal) is considering good reliability.

Table 4.27: Item-Total Statistics for Dependent Variable: CSRO: Legal

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Creation of sustainability rules	12.9333	7.444	.904	.572
Beneficial to society if break the laws	12.0667	6.823	.638	.650
Obeys laws and legal rules	13.6000	12.248	-.047	.821
Less likely to buy a product	11.3333	9.954	.582	.711
Harmed of consciously breaks laws and legal	13.0000	5.517	.663	.666

Source: Developed for the research

The overall reliability only can be increased by removing question three which is. Based on Table 4.27, the Cronbach’s Alpha value will be raised from if question three is removed.

4.2.1.7 Ethical

Table 4.28: Reliability Statistics for Dependent Variable: CSRO: Ethical

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.660	.724	8

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.660. This Cronbach's Alpha value 0.660 is fall under the range of 0.60 to 0.70. Since that the Cronbach's Alpha in this case is 0.660 which fall under the range of 0.60 to 0.70, the attribute of CSRO (Ethical) is considering fair reliability.

Table 4.29: Total-Item Statistics for Dependent Variable: CSRO: Ethical

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Act ethically	15.9000	8.783	.768	.542
Provide proof on high ethical standards	15.7000	9.183	.354	.630
Increase benefit with high ethical stds	15.8000	9.200	.474	.598
Voluntarily maintains high ethical standards	15.4333	9.840	.437	.613
Voluntarily	15.9667	7.895	.737	.516

Improved if voluntarily maintains high ethical standards	15.8333	8.489	.912	.515
High ethical standards	14.5000	12.052	-.127	.757
Not refrain from harming environment	14.3000	12.286	-.156	.755

Source: Developed for the research

The overall reliability only can be increased by removing question seven and eight which are when buying a product or services, I am more likely to buy a product if a company voluntarily maintains high ethical standard; and companies cannot be asked to refrain from harming the environment in countries where it is ethically acceptable to do so. Based on Table 4.28, the Cronbach's Alpha value will be raised from 0.660 to 0.757 and 0.755 if question seven and eight are removed.

4.2.1.8 Philanthropic

Table 4.30: Reliability Statistics for Dependent Variable: CSRO: Philanthropic

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.657	.722	8

Source: Developed for the research

The result of the reliability test show Cronbach's Alpha is 0.657. This Cronbach's Alpha value 0.657 is fall under the range of 0.60 to 0.70. Since that the Cronbach's Alpha in this case is 0.657 which fall under the range of 0.60 to 0.70, the attribute of CSRO (Philanthropic) is considering fair reliability.

Table 4.31: Total-Item Statistics for Dependent Variable: CSRO: Philanthropic

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Support charitable causes	14.5333	8.809	.633	.542
mandatory basis	13.9667	15.964	-.522	.828
Involved in charitable initiatives	14.5333	9.361	.550	.570
Initiatives on environmental issues	14.7333	8.892	.726	.526
Part or proceeds of the profits go to charity	14.4667	10.189	.615	.578
Support charitable causes	14.9333	7.995	.879	.469
Improved if regularly supports charitable causes	14.8000	9.752	.716	.555
Do not increase benefit by charity	14.0000	12.207	-.039	.737

Source: Developed for the research

The overall reliability only can be increased by removing question two and eight which are companies should have to regularly support charitable causes on a mandatory basic; and companies do not increase their benefit if they give back by supporting charitable causes. Based on Table 4.31, the Cronbach's Alpha value will be raised from 0.657 to 0.828 and 0.737 if question two and eight are removed.

4.3 Inferential Analyses

As explained in Chapter 3, the Section B of the questionnaire consisted of the Hofstede VSM questions which measure the cultural dimension scores for respondents. The cultural dimension scores for both groups were calculated using the formulas provided by Hofstede (1994). Please refer to Appendix 3 for the calculations. Table 4.32 below shows the cultural dimension scores for the two groups.

Table 4.32: Cultural Dimension Scores

Cultural Dimensions	Malaysia	Singapore
	Mean	Mean
Individualism	70.40	67.65
Power Distance	-47.80	-47.60
Masculinity	24.00	23.60
Uncertainty Avoidance	40.80	40.20
Long-Term Orientation	31.10	31.75

Source: Developed for the research

As Table 4.32 visualizes, both groups shows a very close scores on all the cultural dimensions. Although Hofstede (1999) suggests that mean scores below 0 are possible but rare, the respondents from both the Malaysia and Singapore groups appear to be exceptional in this study. The results show that Malaysia group has

higher scores on individualism, masculinity and uncertainty avoidance while Singapore group scores higher on power distance and long-term orientation. The questions in Section C measure the corporate social responsibility orientation scores for respondents. Table 4.33 below shows the social responsibility orientation scores for both groups.

Table 4.33: CSRO scores

CSRO	Malaysia	Singapore
	Mean	Mean
Economic	2.84	2.85
Legal	3.00	2.98
Ethical	2.20	2.21
Philanthropic	2.02	2.01

Source: Developed for the research

As shown in Table 4.33, there are only minor differences between all the Corporate Social Responsibility orientations for both the Malaysia and Singapore groups. The results show that Malaysians are more in favor of legal and philanthropic responsibility while Singaporeans consider economic and ethical as more important.

4.3.1 Pearson Correlation Analysis

After the observation of the scores on national culture dimensions and Corporate Social Responsibility orientations, Pearson Correlation analysis was carried out to identify the relationship between national culture and CSR orientation.

4.3.1.1 Individualism and (Malaysia & Singapore)

Table 4.34: Correlations between Individualism and Corporate Social Responsibility Orientation

Correlations

		Malaysia		Singapore	
		CSRO	Individualism	CSRO	Individualism
CSRO	Pearson Correlation	1	.157*	1	.154*
	Sig. (1-tailed)		.017		.015
	N	183	183	197	197
Individualism	Pearson Correlation	.157*	1	.154*	1
	Sig. (1-tailed)	.017		.015	
	N	183	183	197	197

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Developed for the research

From the results of Malaysia, there is positive relationship between individualism and CSRO because of the positive value for correlation coefficient. The individualism has a 0.157 correlation with the CSRO variable. Thus, when individualism is high, CSRO is high. The value of this correlation coefficient 0.157 is fall under coefficient range from 0.00 to ± 0.20 . Therefore, the relationship between individualism and CSRO is slight, almost negligible. The relationship between individualism and CSRO is significant. It is because the p-value 0.017 is less than alpha 0.01.

From the results of Singapore, there is positive relationship between individualism and CSRO because of the positive value for correlation coefficient. The individualism has a 0.154 correlation with the CSRO

variable. Thus, when individualism is high, CSRO is high. The value of this correlation coefficient 0.154 is fall under coefficient range from 0.00 to ± 0.20 . Therefore, the relationship between individualism and CSRO is slight, almost negligible. The relationship between individualism and CSRO is significant. It is because the p-value 0.015 is less than alpha 0.01.

4.3.1.2 Power distance and Corporate Social Responsibility Orientation (Malaysia & Singapore)

Table 4.35: Correlations between Power distance and Corporate Social Responsibility Orientation

Correlations

		Malaysia		Singapore	
		CSRO	Power distance	CSRO	Power distance
CSRO	Pearson Correlation	1	.251**	1	.214**
	Sig. (1-tailed)		.000		.001
	N	183	183	197	197
Power distance	Pearson Correlation	.251**	1	.214**	1
	Sig. (1-tailed)	.000		.001	
	N	183	183	197	197

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Developed for the research

From the results of Malaysia, there is positive relationship between power distance and CSRO because of the positive value for correlation coefficient. The power distance variable has a 0.251 correlation with the CSRO variable. Thus, when perceived power distance is high, CSRO is high. The value of this correlation coefficient 0.251 is fall under coefficient range from ± 0.21 to ± 0.40 . Therefore, the relationship between power distance and CSRO is small but definite relationship. The relationship between power distance and CSRO is significant. It is because the p-value 0.000 is less than alpha value 0.01.

From the results of Singapore, there is positive relationship between power distance and CSRO because of the positive value for correlation coefficient. The power distance variable has a 0.214 correlation with the CSRO variable. Thus, when perceived power distance is high, CSRO is high. The value of this correlation coefficient 0.214 is fall under coefficient range from ± 0.21 to ± 0.40 . Therefore, the relationship between power distance and CSRO is small but definite relationship. The relationship between power distance and CSRO is significant. It is because the p-value 0.001 is less than alpha value 0.01.

4.3.1.3 Masculinity and Corporate Social Responsibility Orientation (Malaysia & Singapore)

Table 4.36: Correlations between Masculinity and Corporate Social Responsibility Orientation

Correlations

	Malaysia		Singapore	
	CSRO	Masculinity	CSRO	Masculinity

CSRO	Pearson Correlation	1	.452**	1	.441**
	Sig. (1-tailed)		.000		.000
	N	183	183	197	197
Masculinity	Pearson Correlation	.452**	1	.441**	1
	Sig. (1-tailed)	.000		.000	
	N	183	183	197	197

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Developed for the research

From the results of Malaysia, there is positive relationship between masculinity and CSRO because of the positive value for correlation coefficient. The masculinity variable has a 0.452 correlation with the CSRO variable. Thus, when perceived masculinity is high, CSRO is high. The value of this correlation coefficient 0.452 is fall under coefficient range from ± 0.41 to ± 0.70 . Therefore, the relationship between masculinity and CSRO is high. The relationship between masculinity and CSRO is significant. It is because the p-value 0.000 is less than alpha value 0.01.

From the results of Singapore, there is positive relationship between masculinity and CSRO because of the positive value for correlation coefficient. The masculinity variable has a 0.441 correlation with the CSRO variable. Thus, when perceived masculinity is high, CSRO is high. The value of this correlation coefficient 0.441 is fall under coefficient range from ± 0.41 to ± 0.70 . Therefore, the relationship between masculinity and CSRO is high. The relationship between masculinity and CSRO is significant. It is because the p-value 0.000 is less than alpha value 0.01.

4.3.1.4 Long term orientation and Corporate Social Responsibility Orientation (Malaysia & Singapore)

Table 4.37: Correlations between Long term orientation and Corporate Social Responsibility Orientation

		Malaysia		Singapore	
		CSRO	Long term orientation	CSRO	Long term orientation
CSRO	Pearson Correlation	1	.308**	1	.292**
	Sig. (1-tailed)		.000		.000
	N	183	183	197	197
Long term orientation	Pearson Correlation	.308**	1	.292**	1
	Sig. (1-tailed)	.000		.000	
	N	183	183	197	197

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Developed for the research

From the results of Malaysia, there is positive relationship between long term orientation and CSRO because of the positive value for correlation coefficient. The long term orientation variable has a 0.308 correlation with the CSRO variable. Thus, when perceived long term orientation is high, CSRO is high. The value of this correlation coefficient 0.308 is fall under coefficient range from ± 0.21 to ± 0.40 . Therefore, the relationship between long term orientation and CSRO is small but definite relationship. The relationship between long term orientation and CSRO is significant. It is because the p-value 0.000 is less than alpha value 0.01.

From the results of Singapore, there is positive relationship between long term orientation and CSRO because of the positive value for correlation coefficient. The long term orientation variable has a 0.292 correlation with the CSRO variable. Thus, when perceived long term orientation is high, CSRO is high. The value of this correlation coefficient 0.292 is fall under coefficient range from ± 0.21 to ± 0.40 . Therefore, the relationship between long term orientation and CSRO is small but definite relationship. The relationship between long term orientation and CSRO is significant. It is because the p-value 0.000 is less than alpha value 0.01.

4.3.1.5 Uncertainty avoidance and Corporate Social Responsibility Orientation (Malaysia & Singapore)

Table 4.38: Correlations between Uncertainty avoidance and Corporate Social Responsibility Orientation

		Malaysia		Singapore	
		CSRO	Uncertainty avoidance	CSRO	Uncertainty avoidance
CSRO	Pearson Correlation	1	.189**	1	.173**
	Sig. (1-tailed)		.005		.008
	N	183	183	197	197
Uncertainty avoidance	Pearson Correlation	.189**	1	.173**	1
	Sig. (1-tailed)	.005		.008	
	N	183	183	197	197

** . Correlation is significant at the 0.01 level (1-tailed).

Source: Developed for the research

From the results of Malaysia, there is positive relationship between uncertainty avoidance and CSRO because of the positive value for correlation coefficient. The uncertainty avoidance has a 0.189 correlation with the CSRO variable. Thus, when uncertainty avoidance is high, CSRO is high. The value of this correlation coefficient 0.189 is fall under coefficient range from 0.00 to ± 0.20 . Therefore, the relationship between uncertainty avoidance and CSRO is slight, almost negligible. The relationship between uncertainty avoidance and CSRO is significant. It is because the p-value 0.005 is less than alpha 0.01.

From the results of Singapore, there is positive relationship between uncertainty avoidance and CSRO because of the positive value for correlation coefficient. The uncertainty avoidance has a 0.173 correlation with the CSRO variable. Thus, when uncertainty avoidance is high, CSRO is high. The value of this correlation coefficient 0.173 is fall under coefficient range from 0.00 to ± 0.20 . Therefore, the relationship between uncertainty avoidance and CSRO is slight, almost negligible. The relationship between uncertainty avoidance and CSRO is significant. It is because the p-value 0.008 is less than alpha 0.01.

4.3.1.6 National culture and CSRO (Malaysia and Singapore)

Table 4.39: Correlations between National culture and CSRO

Correlations

	Malaysia		Singapore	
	CSRO	National culture	CSRO	National culture

CSRO	Pearson Correlation	1	.954**	1	.954**
	Sig. (1-tailed)		.000		.000
	N	183	183	197	197
National culture	Pearson Correlation	.954**	1	.954**	1
	Sig. (1-tailed)	.000		.000	
	N	183	183	197	197

Source: Developed for the research

Based on the Pearson Correlation Coefficient national culture of both Malaysia and Singapore is significant in predicting the dependent variable (CSRO). Because the p-value for national culture is 0.000 for both countries which are more than alpha value 0.05. Therefore, we reject the null hypothesis and accept hypothesis 6 (There is a significant relationship between national culture and corporate social responsibility orientation among accounting students).

4.3.2 Multiple Regression Analysis

4.3.2.1 Singapore

Table 4.40: Multiple regression between individualism, power distance, masculinity, long term orientation, and uncertainty avoidance in Singapore

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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1	.650 ^a	.423	.407	.18603
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a. Predictors: (Constant), Uncertainty avoidance, Masculinity, Power distance, Individualism, Long term orientation

b. Dependent Variable: CSRO

Source: Developed for the research

The R value is the correlation coefficient between the dependent variable and the independent variables taken together. The value of correlation coefficient (R value) for this study is 0.650. This is positive and moderate correlation between dependent variable (CSRO) and independent variables (individualism, power distance, masculinity, long-term orientation and uncertainty avoidance). The R square indicates the extent or percentage the independent variables can explain the variations in the dependent variable. In this study, independent variables (individualism, power distance, masculinity, long term orientation and uncertainty avoidance) can explain 42.3% of the variations in dependent variable (CSRO). However, it is still leaves 57.7% unexplained in this study. In other words, there are other additional variables that are important in explaining CSRO that have not been considered in this study.

Table 4.41:ANOVA for Singapore

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.836	5	.967	27.952	.000 ^a
	Residual	6.610	191	.035		
	Total	11.446	196			

a. Predictors: (Constant), Uncertainty avoidance, Masculinity, Power distance, Individualism, Long term orientation

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.836	5	.967	27.952	.000 ^a
	Residual	6.610	191	.035		
	Total	11.446	196			

a. Predictors: (Constant), Uncertainty avoidance, Masculinity, Power distance, Individualism, Long term orientation

b. Dependent Variable: CSRO

Source: Developed for the research

From the result, p-value (Sig. 0.000) is less than alpha value 0.05. The F-statistic is significant. The model for this study is a good descriptor of the relation between the dependent and predictor variables. Therefore, the independent variables (individualism, power distance, masculinity, long term orientation and uncertainty avoidance) are significant in explaining the variance in CSRO. The alternate hypothesis is supported by the data.

Table 4.42: Coefficient for Singapore

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.935	.085		22.840	.000
	Individualism	-.147	.027	-.641	-5.458	.000
	Power distance	.089	.029	.237	3.036	.003
	Masculinity	.313	.044	1.239	7.190	.000

Long term orientation	-.056	.047	-.229	-1.201	.231
Uncertainty avoidance	-.014	.029	-.050	-.483	.629

a. Dependent Variable: CSRO

Source: Developed for the research

The Coefficient part of the output provides data that is needed to form the regression equation. The regression equation for this model would be:

$$\hat{y} = a + b_1x_1 + b_2x_2 + \dots + b_px_p$$

$$\hat{y} = 1.935 - 0.147x_1 + 0.089x_2 + 0.313x_3 - 0.056x_4 - 0.014x_5$$

$$\text{CSRO} = 1.935 - 0.147(\text{Individualism}) + 0.089(\text{Power distance}) + 0.313(\text{Masculinity}) - 0.056(\text{Long-term orientation}) - 0.014(\text{Uncertainty avoidance})$$

Individualism is significant to predict dependent variable (CSRO) for this study. This is because p-value for individualism is 0.000 which is less than alpha value 0.05. Next, power distance is significant to predict dependent variable (CSRO) for this study. This is because p-value for power distance is 0.003 which is less than alpha value 0.05. Masculinity is also significant to predict dependent variable (CSRO) for this study. This is because p-value for masculinity is 0.000 which is less than alpha value 0.05. However, long term orientation is not significant to predict dependent variable (CSRO) for this study. This is because p-value for long term orientation is 0.231 which is more than alpha value 0.05. Uncertainty avoidance is not significant to predict dependent variable (CSRO) for this study too. This is because p-value for uncertainty avoidance is 0.629 which is more than alpha value 0.05.

4.3.2.2 Malaysia

Table 4.43: Multiple regression between individualism, power distance, masculinity, long term orientation, and uncertainty avoidance in Malaysia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.665 ^a	.443	.427	.18204

a. Predictors: (Constant), Uncertainty avoidance, Masculinity, Power distance, Individualism, Long-term orientation

b. Dependent Variable: CSRO

Source: Developed for the research

The R value is the correlation coefficient between the dependent variable and the independent variables taken together. The value of correlation coefficient (R value) for this study is 0.665. This is positive and moderate correlation between dependent variable (CSRO) and independent variables (individualism, power distance, masculinity, long term orientation and uncertainty avoidance). The R square indicates the extent or percentage the independent variables can explain the variations in the dependent variable. In this study, independent variables (individualism, power distance, masculinity, long term orientation and uncertainty avoidance) can explain 44.3% of the variations in dependent variable (CSRO). However, it is still leaves 55.7% unexplained in this study. In other words, there are other additional variables that are important in explaining CSRO that have not been considered in this study.

Table 4.44: ANOVA for Malaysia

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.659	5	.932	28.115	.000 ^a
	Residual	5.866	177	.033		
	Total	10.524	182			

a. Predictors: (Constant), Uncertainty avoidance, Masculinity, Power distance, Individualism, Long-term orientation

b. Dependent Variable: CSRO

Source: Developed for the research

From the result, p-value (Sig. 0.000) is less than alpha value 0.05. The F-statistic is significant. The model for this study is a good descriptor of the relation between the dependent and predictor variables. Therefore, the independent variables (individualism, power distance, masculinity, long-term orientation and uncertainty avoidance) are significant in explaining the variance in CSRO. The alternate hypothesis is supported by the data.

Table 4.45: Coefficient for Malaysia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.885	.087		21.717	.000
	Individualism	-.142	.027	-.622	-5.288	.000
	Power distance	.095	.029	.253	3.222	.002
	Masculinity	.292	.045	1.163	6.449	.000
	Long term orientation	-.036	.049	-.149	-.738	.462

Uncertainty avoidance	-.004	.030	-.015	-.144	.886
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a. Dependent Variable: CSRO

Source: Developed for the research

The Coefficient part of the output provides data that is needed to form the regression equation. The regression equation for this model would be:

$$\hat{y} = a + b_1x_1 + b_2x_2 + \dots + b_px_p$$

$$\hat{y} = 1.885 - 0.142x_1 + 0.095x_2 + 0.292x_3 - 0.036x_4 - 0.04x_5$$

$$\text{CSRO} = 1.885 - 0.142(\text{Individualism}) + 0.095(\text{Power distance}) + 0.292(\text{Masculinity}) - 0.036(\text{Long-term orientation}) - 0.004(\text{Uncertainty avoidance})$$

Individualism is significant to predict dependent variable (CSRO) for this study. This is because p-value for individualism is 0.000 which is less than alpha value 0.05. Next, power distance is significant to predict dependent variable (CSRO) for this study. This is because p-value for power distance is 0.002 which is less than alpha value 0.05. Masculinity is also significant to predict dependent variable (CSRO) for this study. This is because p-value for masculinity is 0.000 which is less than alpha value 0.05. However, long-term orientation is not significant to predict dependent variable (CSRO) for this study. This is because p-value for long-term orientation is 0.462 which is more than alpha value 0.05. Uncertainty avoidance is not significant to predict dependent variable (CSRO) for this study too. This is because p-value for uncertainty avoidance is 0.886 which is more than alpha value 0.05.

4.4 Conclusion

This chapter presents the statistical analysis method conducted to analyze the data collected through the survey and the interpretation of the results obtained. The chapter begins with an analysis of the demographic characteristics of the respondents followed by a frequency analysis to generate the frequency tables and charts. Meanwhile, the mean of sample distribution is obtained from the frequency analysis performed. Reliability analysis is then conducted in the section of scale measurement to test the reliability of every item in the questionnaire. Last but not least, inferential analyses are conducted to examine the relationship between independent variables and dependent variable. Pearson Correlation Coefficient and Multiple Regression Analysis are being carried out to test whether the relationship between these variables are significant. The research results will be further discussed in Chapter 5.

CHAPTER 5: DISCUSSION AND CONCLUSION

5.0 Introduction

This chapter of the research will discuss about the findings, implications and conclusion of the previous chapter. Discussion will be started with summary of statistical analyses, discussions of major findings and implications of the study. From this research, we able to identify some of the limitations and hence provide recommendations for future study. Last but not least, the last part of this chapter will be the conclusion of our research.

5.1 Summary of Statistical Analyses

5.1.1 Summary of Descriptive Analyses

Based on the previous chapter, demographic analysis is used to draw an illustration of the respondents' demographic profile. From the demographic analysis from both countries, Malaysia's respondents are mostly female which has 63.9 % and male 36.1 % among the 183 respondents. For Singapore, there are a total of 197 respondents. Female has higher percentage which is 79.7 % compared to male which has only 20.3%. The respondents from Malaysia are from the range 20 years old and below which has a percentage of 30.6% and for the age range from 21 to 30 years old is 69.4 %. For Singapore, 32.5% of the respondents are in the range of 20 years old and below, while 67.5% of the respondents are 21 to 30 years old. Besides, the demographic profile shows the respondents' years of study. In Malaysia, Year 3 students have 49.2 %,

Year 2 students have 29.0% and Year 1 students have 21.9%. In Singapore, there are 64.5% of Year 3 students, 18.3% of Year 2 students and 17.3% of Year 1 students.

5.1.2 Pearson Coefficient Correlation

Table 5.1: Comparative results of Pearson Coefficient Correlation

Cultural Dimensions	Corporate Social Responsibility Orientation	
	Malaysia	Singapore
Individualism	+ 0.157	+ 0.154
Power distance	+ 0.251	+ 0.214
Masculinity	+ 0.452	+ 0.441
Long-term orientation	+ 0.308	+ 0.292
Uncertainty avoidance	+ 0.189	+ 0.173

Source: Developed for the research

Pearson Correlation Analyses is used to measure the relationship of the five national culture independent variables with corporate social responsibility orientation. Based on the results from Pearson Correlation Analyses, Individualism, Power distance, Masculinity, Long-term orientation and Uncertainty avoidance have significant positive relationship with corporate social responsibility orientation.

The value of correlation coefficient of individualism for Malaysia is 0.157 and for Singapore is 0.154. Both values falls under the coefficient range from 0.00 to ± 0.20 . Thus, the relationship between individualism and corporate social responsibility orientation is slight and almost negligible. For power distance, Malaysia has a correlation coefficient value of 0.251 and Singapore has a correlation coefficient value of 0.214. Both value range from ± 0.21 to ± 0.40 . Thus, the relationship between power distance

and corporate social responsibility orientation is small but definite relationship. Besides, for masculinity, Malaysia's correlation coefficient is 0.452 and Singapore's correlation coefficient is 0.441 which range from ± 0.41 to ± 0.70 shows that their relationship is moderate. For long-term orientation, Malaysia has a correlation coefficient value of 0.308 and Singapore has a value of 0.292 which falls under the range of ± 0.21 to ± 0.40 and shows that their relationship is small but definite. Lastly, Malaysia has a correlation coefficient value of 0.189 and Singapore has a correlation coefficient of 0.173 for uncertainty avoidance falling under the range 0.00 to ± 0.20 . Therefore, the relationship between uncertainty avoidance and corporate social responsibility is slight and almost negligible.

5.1.3 Multiple Regression Analyses

Table 5.2: Coefficient beta of Multiple Regression Analyses

Cultural Dimensions	Corporate Social Responsibility Orientation	
	Malaysia	Singapore
Individualism	- 0.142	- 0.147
Power distance	+ 0.095	+ 0.089
Masculinity	+ 0.292	+ 0.313
Long-term orientation	- 0.036	- 0.056
Uncertainty avoidance	- 0.004	- 0.014

Source: Developed for the research

The multiple correlation coefficients (R value) is used to measure the strength of the relationship between the five national culture independent variables (Individualism, Power distance, Masculinity, Long-term orientation and Uncertainty avoidance) with corporate social responsibility orientation. Based on the result for Malaysia and Singapore, three of the

independent cultural dimensions (Individualism, Power distance and Masculinity) have significant relationship with while two of the independent cultural dimensions (Long-term orientation and Uncertainty avoidance) have insignificant relationship with the dependent variables (Corporate Social Responsibility Orientation). From the result, it shows that the ranking of the beta coefficient is the same for both Malaysia and Singapore. Masculinity has the strongest beta coefficient which indicates that this dimension contribute the most to the significance of the model. It is then followed by individualism, power distance, long-term orientation and lastly uncertainty avoidance.

5.2 Discussions of Major Findings

5.2.1 Hypotheses Testing

Table 5.3: Correlation Value between Independent Variables and CSRO

Independent Variables	Hypothesis	Result (P-value)	
		Malaysia	Singapore
Individualism	H1: There is a significant relationship between individualism culture and corporate social responsibility orientation among accounting students	0.000 (<0.05)	0.000 (<0.05)
Power Distance	H2: There is a significant relationship between power distance culture and corporate social	0.002 (<0.05)	0.003 (<0.05)

	responsibility orientation among accounting students.		
Masculinity	H3: There is a significant relationship between masculinity culture and corporate social responsibility orientation among accounting students.	0.000 (<0.05)	0.000 (<0.05)
Long term Orientation	Ho: There is no significant relationship between long term orientation culture and corporate social responsibility orientation among accounting students.	0.462 (<0.05)	0.231 (<0.05)
Uncertainty Avoidance	Ho: There is no significant relationship between uncertainty avoidance culture and corporate social responsibility orientation among accounting students.	0.886 (<0.05)	0.629 (<0.05)
National Culture	H6: There is a significant relationship between national culture and corporate social responsibility orientation among accounting students.	0.000 (<0.05)	0.000 (<0.05)

Source: Developed for the research

5.2.1.1 Hypothesis 1 (H1)

Ho: There is no significant relationship between individualism culture and corporate social responsibility orientation among accounting students.

H1: There is a significant relationship between individualism culture and corporate social responsibility orientation among accounting students.

Hypothesis 1 is to investigate the relationship between individualism culture and corporate social responsibility orientation among accounting students in Malaysia and Singapore. Based on the result of Multiple Regression Analysis, it shows that the individualism is significant in predicting the dependent variable (CSRO) for both Malaysia and Singapore. The p-values for individualism in both the countries, 0.000 are less than the alpha value 0.05. Therefore, we reject the null hypothesis. H1 is accepted.

5.2.1.2 Hypothesis 2 (H2)

Ho: There is no significant relationship between power distance culture and corporate social responsibility orientation among accounting students.

H2: There is a significant relationship between power distance culture and corporate social responsibility orientation among accounting students.

The developed Hypothesis 2 is to examine the relationship between power distance culture and corporate social responsibility among accounting students. Power distance is significant in predicting the dependent variable (CSRO) for both Malaysia and Singapore. The result of the Multiple Regressions Analysis indicates that power distance has a significant

relationship of 0.002 and 0.003 at ($p < 0.05$) with CSRO among accounting students in Singapore and Malaysia respectively. Therefore, the null hypothesis is rejected and H2 is accepted.

5.2.1.3 Hypothesis 3 (H3)

Ho: There is no significant relationship between masculinity culture and corporate social responsibility orientation among accounting students.

H3: There is a significant relationship between masculinity culture and corporate social responsibility orientation among accounting students.

Hypothesis 3 is developed to examine the relationship between masculinity culture and corporate social responsibility orientation among accounting students. The results of this study shows a significant relationship between masculinity and corporate social responsibility orientation with a p-value of 0.000 at significant level of ($P < 0.01$) for both Malaysia and Singapore. This suggests that masculinity is significant in predicting the dependent variable (CSRO) for both countries. Thus, we reject null hypothesis. H3 is accepted.

5.2.1.4 Hypothesis 4 (H4)

Ho: There is no significant relationship between long-term orientation culture and corporate social responsibility orientation among accounting students.

H4: There is a significant relationship between long-term orientation culture and corporate social responsibility orientation among accounting students.

This hypothesis tests the relationship between long-term orientation culture and corporate social responsibility orientation among Malaysia and Singapore accounting students. This null hypothesis is proved to be true as long-term orientation is shown to have an insignificant relationship with corporate social responsibility orientation as the p-value 0.462 for Malaysia and 0.231 for Singapore is greater than the alpha value 0.05. Masculinity is insignificant in predicting the dependent variable (CSRO) for both Malaysia and Singapore. The null hypothesis is accepted. Thus, H4 is rejected.

5.2.1.5 Hypothesis 5 (H5)

Ho: There is no significant relationship between uncertainty avoidance culture and corporate social responsibility orientation among accounting students.

H5: There is a significant relationship between uncertainty avoidance culture and corporate social responsibility orientation among accounting students.

The hypothesis 5 is developed to examine the relationship between uncertainty avoidance culture and corporate social responsibility. The result of the Multiple Regressions Analysis indicates that uncertainty avoidance has an insignificant relationship of 0.629 and 0.886 at ($p < 0.05$) with CSRO among accounting students in Singapore and Malaysia respectively. The null hypothesis is accepted. Therefore, H 5 is rejected.

5.2.1.6 Hypothesis 6 (H6)

Ho: There is no significant relationship between national culture and corporate social responsibility orientation among accounting students.

H6: There is a significant relationship between national culture and corporate social responsibility orientation among accounting students.

This hypothesis is formed to test the overall relationship between national culture and corporate social responsibility orientation among accounting students. Based on the Pearson Correlation Coefficient Analyses, the national culture of both Malaysia and Singapore are significant in predicting the dependent variable (CSRO). The p-values for national culture for both countries, 0.000 are more than alpha value 0.05. Therefore, we reject the null hypothesis. H6 is accepted.

5.2.2 Different in Results of Multiple Regression Analysis and Pearson Correlation Coefficient

Based on the results of Multiple Regression Analysis, Hypothesis 4 and Hypothesis 5 are rejected. This indicates that the relationships of long-term orientation and uncertainty avoidance with CSRO are not significant. However, the results from Pearson Correlation Coefficient test show the opposite results where both long-term orientation and uncertainty avoidance are having a significant relationship with CSRO.

There are some studies that explain the inconsistent result between simple linear regressions such as Pearson Correlation and Multiple Regression model. Simple linear regression is used to predict the values of one variable given another variable while multiple regressions is using several independent variables to predict a dependent variable (Abrams, 2002).

Stahel (2006) explained that simple regression has direct effect between one variable with another variable, while in multiple regression, there are other variables affecting each other. They further explained that in multiple regressions, unlike simple regression, there are several variables competing for the significance and so the result shows in simple regression may be different from that of multiple regressions.

This has been supported by the study of Deborah (2002), where he mentioned that independent variable which is significant in simple regression may not necessary to be significant in multiple regression. He explained that this can happen because of the variance that share between independent variable A with dependent variable overlap with the variance share between independent variable B with dependent variable, thus the result turn up to be not significant in the multiple regression. Stahel (2006) also highlighted that multiple regression model often draw a deeper conclusion than simple regression. Hence, the result of this study tends to derive from multiple regressions model.

5.2.3 Cultural Dimensions

Based on the result of the survey, Malaysia score higher value than Singapore for individualism cultural dimension. Higher score on individualism means Malaysia are more likely to concern with their own interests (Bode, 2012) in maintaining themselves among their members and value a closer long-term commitment to the member's group than Singapore. Singapore has a lower score than Malaysia having a lower degree of interdependency that a society is unlikely to maintain themselves among their members.

For power distance cultural dimension, Singapore does score higher for this dimension as compared to Malaysia. High score for power distance shows that individuals in Singapore accept the hierarchical level where each of the individual has a place and no further justification is needed in a society (Amat, Blake, Wraith, & Oliveras). Singaporean has the degree of acceptance of hierarchy and unequal power distribution whereas Malaysian is more likely to concern to limit inequality in society and more desirable to social attitude.

Besides, Malaysia and Singapore have similarly very close score for masculinity cultural dimension and it suggests that the traditional gender roles are only minor importance to the countries (Bode, 2012). Malaysia still having a higher score value than Singapore. The lower score for this dimension shows that Singapore value and encourage the softer aspects of culture such as sympathy, leveling with others and consensus more than Malaysia that being perceived as a highly success oriented and driven society.

In addition, the score for Malaysia in long-term orientation cultural dimension is higher than Singapore with a slight difference in value. Malaysia having a slightly higher score is more likely to have respect for tradition and care about personal stability, social status and obligations than Singapore. It also shows that Malaysia is more future-oriented perspective than Singapore.

For uncertainty avoidance cultural dimension, Singapore score higher than Malaysia. This shows that Singapore has a higher degree of threatening through ambiguity or unknown situations and has feelings to avoid it as compared to Malaysia which has a lower score than Singapore (The Hofstede Centre, 2012). A lower score in Malaysia shows that a lower degree of threatening by ambiguity or unknown situations.

5.2.4 Corporate Social Responsibility Orientations

Based on the obtained scores, it can be stated that the Singapore group puts more importance on economic aspects than the Malaysia group. Singapore respondents thus appear to be more favor in allowing the clients or businesses to solely focus on the goal of making profit instead of obligating them to get involved in non-economic activities (Bode, 2012).

With regards to legal responsibilities, the Malaysians show a higher preference for the concept than the Singaporeans. This suggests that they are more appreciative of legal regulations being placed on them to control their accounting practices and actions than the Singapore students.

When it comes to ethical responsibilities, it is again the Singaporeans value more. Although they value more on economic aspects, they still care about their ethical behavior and the way they should handle ethical aspects regarding accounting practices than the Malaysians.

The gap between the scores on the category of philanthropic aspects shows philanthropic responsibilities is valued more by the Malaysian respondents and considered less important by the Singaporean students. This illustrates that the Malaysian emphasize more on the aspects like charitable contributions.

5.3 Implications of the Study

5.3.1 Managerial Implications

The core objective of conducting this research is to investigate and determine whether the national culture which include power distance, individualism, masculinity, uncertainty avoidance, and long-term orientation influence the Corporate Social Responsibility orientation (CSRO) of accounting students.

The implications of the study for practitioners and educators are that these national culture orientations might reflect the form of education the accounting students are accessing and the values they obtained. As today's students will become part of the business community, these future accountants may represent a new cause of corporate social responsibility.

They might exert pressure on their organization to elevate the corporate standards and eventually drive the organization toward more socially responsible actions. However, as these students go through a process of organizational socialization, they may be expected to change their values and become more aligned with the current organizational cultures which are incompatible with them (Ibrahim, Angelidis, & Howard, 2006).

Nevertheless, if these results are indicative of an actual trend, universities should continue their endeavors in teaching corporate social responsibility to students. It is crucial that educators continue to foster and improve the students' awareness regarding current and more relevant social dilemmas that accountants faced. This is necessary as many students enrolled in accounting programs have had little exposure concerning social and ethical issues that facing the industry.

Meanwhile, Corporate Social Responsibility related topic should be addressed within numerous core courses and curriculum should be developed to ensure an intensive exploration of the topic. These future accountants need to be more introduced to the concepts that acknowledge social responsibility of an organization besides maximizing profit. The two must be balanced in order for an organization to operate and serve its community effectively.

5.4 Limitations of the Study

In our research project, we have collected the data from two universities from two different countries in order to compare the cultural impact towards CSRO among accounting students. The sample size that involved in our research project is limited because only two universities are chosen as our respondent. Besides, we are only focusing on the accounting students. Students from other courses are not being chosen as our respondents.

Meanwhile, the generalization from student samples is our concern. The attitude of accounting students and those practicing accountants in the real working environment towards corporate social responsibility may be different (Ibrahim et al., 2006). Therefore, findings of a study on students may not shed much light in the population of interest.

Besides national culture, other factors such as age, gender, religion, Machiavellianism, urban or rural background, relativism (Gholipour et al., 2012) and social desirability (Burton & Hegarty, 1999) may as well influence one's corporate social responsibility perception.

In addition, we adopted Hofstede's cultural dimension model in our research as it has been widely used by many researchers today and this model is still the most acceptable among the other models. However, this model has been concluded thirty years ago and the source of questions may create incredulity towards the validity of its hypotheses (Robbins & Stylianou, 2010). A poor characterization of cultural dimensions, the limitation of only adopting one organization (IBM) to measure work-related behaviors and values of employees and transfer to other groups is said to discriminate national cultures in general and become a restrictor in understanding of all the particularities (McSweeney, 2002). According to Aziz, Johnson and Sands (2008), they criticized that Hofstede's cultural dimensions provide a brief signification of cultural mechanism and it will be beneficial in understanding Western cultures than developing cultures such as Malaysia. Although Hofstede gets a number of critiques over his research, this will not affect the findings in our survey.

5.5 Recommendations for Future Research

We would like to recommend for the future similar research to increase the sample size by involving students from different courses. Apart from this, we would like to suggest the involvement of respondent from more than two universities in the future research. This is to enhance the reliability of the research

as students from different universities and courses may have different point of view towards CSRO.

Future research projects can examine whether the national culture effect found in this study applies to other populations, such as executives or managers at various levels. Besides, the effect on factors such as age, gender, and religion on cultural dimensions may be of another field of interest.

In addition, it is recommended that alternative classification of culture between several works of researchers such as Hofstede, Triandis, Trompenaars and Fiske should be used in the future as a framework for comparing and evaluating the classification. It is advisable that the use of classification of culture should be based upon the research objective (Chanchani & Theivanathampillai, 2002). Over the time, there may have changes towards the cultural patterns and Robbins et al. (2010) proposed that a longitudinal study is needed to have a better understanding.

5.6 Conclusion

An investigation between national culture of accounting students from Malaysia and Singapore and Corporate Social Responsibility Orientation had been done in this research project. Based on the findings, national culture for both countries has influences on the students' attitude in conducting Corporate Social Responsibility. Organizations and educational institutions should get students involved in activities that are related to Corporate Social Responsibility. This action will help the students to have a better understanding towards the importance of Corporate Social Responsibility and eventually students might have positive mindset towards Corporate Social Responsibility in the future.

From this research project, we encountered some limitations such as sampling size is only restricted to the two universities' accounting students where it may not be able to represent all the accounting students from both countries. Gender, age, religion and etc are some of the factors that might influence the perceptions

towards CSRO. Meanwhile, Hofstede's cultural dimension model has been widely used by researchers and it may have the possibility to under-look other dimensions that introduced by other researchers. Based on all the limitations found from this research project, recommendations are made to serve as guidelines for future research. We hope that future research can be done in different fields such as other professional occupations.

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Appendix 1: Questionnaire

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**The effect of national culture on Corporate Social
Responsibility Orientation: A comparison between
Malaysian and Singaporean accounting students.**
Survey Questionnaire

Dear respondents,

We are final year undergraduate students of Bachelor of Business Administration (Hons), from UniversitiTunku Abdul Rahman (UTAR).The purpose of this survey is to collect information regarding to the title of our research - The effect of national culture on Corporate Social Responsibility Orientation: A comparison between Malaysian and Singaporean accounting students. It is to determine to what extent does national culture has an impact on Corporate Social Responsibility orientation among accounting students. We are seeking respondents who are accounting undergraduate students.

There are THREE (3) sections in this questionnaire. Please read the instructions carefully before answering the questions. Please answer ALL questions in ALL sections. It will only take about 15 minutes to complete this questionnaire. Your cooperation in completing this questionnaire is highly appreciated. The contents of this questionnaire will be kept PRIVATE and CONFIDENTIAL and be used solely for academic purposes.

Thank you for your cooperation and participation.

1. Chia Kok Hong 09ABB03458
2. Chan Yin Yee 09ABB02845
3. Cheng Su Yi 09ABB02629
4. Chong Pooi Yee 09ABB02631
5. Kuang Bee Nee 09ABB05629

Section A: Demographic Profile

In this section, we are interested in your brief background. Please **TICK**“√”whichever appropriate. Your answers will be kept strictly confidential.

A1. Gender:

- Male
- Female

A2. Age:

- 20 years old and below
- 21- 30 years old
- 31-40 years old

A3. Nationality

- Malaysian
- Singaporean
- Others

A4. Year of Study:

- Year One
- Year Two
- Year Three

Section B: Independent Variable

This section seeks your opinion regarding national culture. Please **TICK** “√” the number corresponding to the statements. [1= of utmost importance; 2= very importance; 3= of moderate importance; 4= of little importance; 5= of very little or no importance]

Q1. Please think of an ideal job and in the process of choosing an ideal job, how important would it be to you to...

Questions	1	2	3	4	5
Have sufficient time for your personal or family time					
Have good physical working conditions (good ventilation and lighting, adequate work space, etc.)					
Have a good working relationship with your direct superior					
Have security of employment					
Work with people who cooperate well with one another					
Be consulted by your direct superior in his/her decisions					
Have an opportunity for advancement to higher level jobs					
Have an element of variety and adventure in the job					

Q2. In your private life, how important is each of the following to you?

Questions	1	2	3	4	5
Personal steadiness and stability					
Thrift					
Persistence (perseverance)					
Respect for tradition					

Q3 To what extent to you agree or disagree with the following statements?

[1= strongly agree; 2= agree; 3= undecided; 4= disagree; 5= strongly disagree]

Questions	1	2	3	4	5
Most people can be trusted					
One can be a good manager without having precise answers to most questions that subordinates may raise about their work					
An organization structure in which certain subordinates have two bosses should be avoided at all costs					
Competition between employees usually does more harm than good					
A company's or organization's rules should not be broken- not even when the employee thinks it is in the company's best interest					
When people have failed in life it is often their own fault					

Section C: Dependent Variables

This section seeks your opinion regarding national culture towards Corporate Social Responsibility Orientation (CSRO). Please indicate only **ONE**[1= strongly agree; 2= agree; 3= undecided; 4= disagree; 5= strongly disagree] by **TICKING** “√” the number corresponding to the statements.

Q4. Companies...

Questions	1	2	3	4	5
Should only be responsible for maximizing profit					
Have a moral obligation to always act ethically					
Should regularly support charitable causes					

Q5. Companies...

Questions	1	2	3	4	5
Should not be asked to get involved in activities that go beyond profit maximization because that puts a burden on them					

Should not be asked to voluntarily maintain high ethical standards in countries where such standards are generally low					
Should have to regularly support charitable causes on a mandatory basis					

Q6. Companies...

Questions	1	2	3	4	5
Should receive increasing pressure from consumers to get active in areas that go beyond profit maximization					
Should voluntarily provide proof that they maintain high ethical standards on a regular basis					
Should actively be involved in charitable initiatives in addition to supporting them financially					

Q7. Companies...

Questions	1	2	3	4	5
Should allocate resources to sustainable development					
Should lobby for the creation of sustainability rules					
Cannot be asked to refrain from harming the environment in countries where it is ethically acceptable to do so					
Should support initiatives that focus on environmental issues					

Q8. Companies...

Questions	1	2	3	4	5
Are most beneficial to society if they are allowed to exclusively focus on profit maximization					
Can be beneficial to society even if they break the laws and legal rules placed upon them					
Increase their benefit to society if they voluntarily maintain high ethical standards					
Do not increase their benefit to society if they give back by supporting					

charitable causes					
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Q9. Irrespective of personal budget: When buying a product or service, ...

Questions	1	2	3	4	5
I base my decision on price when choosing between two similar offers					
I am willing to pay more if the company always obeys laws and legal rules					
I am willing to pay more if the company voluntarily maintains high ethical standards					
I am willing to pay more if a part or proceeds of the profits to go charity					

Q10. When buying a product or service, ...

Questions	1	2	3	4	5
I take the company's activities in fields that go beyond profit maximization into account					
I am less likely to buy a product if the company is known to consciously break laws and legal rules					
I am more likely to buy a product if the company voluntarily maintains high ethical standards					
I am more likely to buy a product if the company regularly supports charitable causes					

Q11. My personal opinion about a company...

Questions	1	2	3	4	5
Is not influenced by the company's activities that go beyond profit maximization					
Is harmed if I learn that a company consciously breaks laws and legal rules					
Is improved if I learn that a company voluntarily maintains high ethical standards					

Is improved if I learn that a company regularly supports charitable causes					
--	--	--	--	--	--

Thank you for your time and participation.

~ The End ~

Appendix 2: Table for determining sample size from a given population**TABLE FOR DETERMINING SAMPLE SIZE FROM A GIVEN POPULATION**

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	373
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

Note: "N" is population size
 "S" is sample size.

Appendix 3: Index calculation**VSM 94 Values Survey Module 1994****Formulas for index calculation:****Individualism Index (IDV)**

$$\text{Equation: IDV} = -50m(01) + 30m(02) + 20m(04) - 25m(08) + 130$$

in which m(01) is the mean score for question 01, etc.

Calculation:

$$\text{Singapore} \rightarrow \text{IDV} = -50(2.16) + 30(2.51) + 20(2.53) - 25(3.10) + 130 = 70.40$$

$$\text{Malaysia} \rightarrow \text{IDV} = -50(2.19) + 30(2.54) + 20(2.46) - 25(3.13) + 130 = 67.65$$

Power Distance Index (PDI)

$$\text{Equation: PDI} = -35m(03) + 35m(06) + 25m(14) - 20m(17) - 20$$

in which m(03) is the mean score for question 03, etc.

Calculation:

$$\text{Singapore} \rightarrow \text{PDI} = -35(1.86) + 35(2.58) + 25(0) - 20(2.65) - 20 = -47.80$$

$$\text{Malaysia} \rightarrow \text{PDI} = -35(1.85) + 35(2.57) + 25(0) - 20(2.64) - 20 = -47.60$$

Masculinity Index (MAS)

$$\text{Equation: MAS} = +60m(05) - 20m(07) + 20m(15) - 70m(20) + 100$$

in which m(05) is the mean score for question 05, etc.

Calculation:

$$\text{Singapore} \rightarrow \text{MAS} = +60(1.22) - 20(2.69) + 20(3.22) - 70(3.14) + 100 = 24.00$$

$$\text{Malaysia} \rightarrow \text{MAS} = +60(1.22) - 20(2.69) + 20(3.22) - 70(3.14) + 100 = 23.60$$

Long-term Orientation Index (LTO)

$$\text{Equation: LTO} = -20m(10) + 20m(12) + 40$$

in which $m(10)$ is the mean score for question 10, etc.

Calculation:

$$\text{Singapore} \rightarrow \text{LTO} = -20(2.99) + 20(3.03) + 40 = 40.80$$

$$\text{Malaysia} \rightarrow \text{LTO} = -20(3.02) + 20(3.03) + 40 = 40.20$$

Uncertainty Avoidance Index (UAI)

$$\text{Equation: } \text{UAI} = +25m(13) + 20m(16) - 50m(18) - 15m(19) + 120$$

in which $m(13)$ is the mean score for question 13, etc.

Calculation:

$$\text{Singapore} \rightarrow \text{UAI} = +25(0) + 20(3.13) - 50(2.34) - 15(2.30) + 120 = 31.10$$

$$\text{Malaysia} \rightarrow \text{UAI} = +25(0) + 20(3.09) - 50(2.32) - 15(2.27) + 120 = 31.75$$