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## AN INVESTIGATION OF CSR ORIENTATIONS AMONG GREEK UNIVERSITY STUDENTS

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### **Abstract**

*This paper presents the results of a survey of the corporate social responsibility (CSR) orientations of commerce students at the University of Piraeus. The study utilised the instrument developed by Aupperle (1982, cited in Aupperle, Carroll, & Hatfield, 1985) based on Carroll's (1979) social responsibility framework. Comparisons are made with the results of other surveys that have used the same method.*

**Keywords:** *Corporate social responsibility*

**JEL Classification:** *M14*

### **1. Introduction**

Research in the area of corporate social responsibility has provided valuable insights. Most of the studies have been empirical, many of the quantitative type (Crane, 1999). Preeminent among them is a measure of corporate social orientation developed by Aupperle (1984) and based on the definitional constructs originally developed by Carroll (1979). This approach has been validated by these authors as well as other researchers the most recent being Burton & Hegarty (1999).

It is this measure that this study uses to obtain information on Greek students' perceptions of corporate social responsibility.

#### **1. Social responsibility research**

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In the last 30 or so years issues of social responsibility within business have provided an important field for researchers. Partly this has been as a result of business organisations exerting greater influence on an increasingly aware and sophisticated society (Burton & Hegarty, 1999). When businesses in the 1980s were involved in, among other things, insider trading, defense procurement anomalies and foreign political payoffs, the business community responded to the perceived ‘problem’ by introducing codes of conduct. The academic community not only introduced business ethics programmes into its curriculum but also initiated more research into a range of topics within the broad area of business and society (Arlow, 1991). Recently, researchers have continued to investigate the notion that socially responsible organisations may appeal to society (e.g. Maignan, 2001), may be used as a marketing tool, and that there may be a relationship between socially responsible firms and *economic* performance (e.g. Stanwick and Stanwick, 1998).

According to Maignan (2001), most of the research has been based on empirically testing data by way of two broad approaches. The first approach involves surveys of managers seeking to establish their perception about the “importance for business to adopt a certain number of behaviours” (p.59). The second approach was based on testing narrative arguments to define corporate social responsibility. This second approach is associated with Carroll’s, (1979) corporate and social responsibility framework which is popular in the social issues field (Burton & Hegarty, 1999) and has been used extensively by a number of researchers (e.g. Aupperle et. al, 1985; Pinkston and Carroll, 1994; Burton & Hegarty, 1999). Aupperle, (1984) was the first to develop a social responsibility measurement instrument based on Carroll’s framework and others have used it to examine, among other variables, gender differences (e.g. Burton & Hegarty, 1999), cultural comparisons (Maignan, 2001) and economic and environmental performance (Stanwick & Stanwick, 1998).

Most definitions of social responsibility share a tendency to view the business organisation as a moral agent, presumably capable of differentiating between right and wrong, and erring in the direction of ‘social betterment’ (Epstein, 1987). However, the supposed virtue of corporate social responsibility is by no means universally accepted. Early warnings were sounded about the “dangers of social responsibility” (Buchholz, 1977, cited in Mathews, 1988, p.86), cautioning against assuming that business inherently knows what is best for society. Levitt (1958) had previously suggested that “even if its outlook were the purest kind of good will, that would not recommend the corporation as an arbiter of our lives” (p.44).

Carroll’s (1979, 1991) widely acknowledged framework of corporate social responsibility identifies four components, encompassing “the economic, legal, ethical and discretionary [later referred to as philanthropic] expectations that society has of organisations at any given time” (Carroll, 1979, p. 500).

Aupperle (1984) explains the four components thus:

Economic responsibilities of business arise from the fact that business has an obligation to be productive and profitable and to meet the consuming needs of society. Legal responsibilities of business suggest a need for economic responsibilities to be approached within the confines of written law. The ethical responsibilities of business reflect the unwritten codes, norms,

and values implicitly derived from society and as such, go beyond the mere legal frameworks and are capable of being strongly held as well as being nebulous and ambiguously stated. The discretionary (voluntary) responsibilities of business are volitional or philanthropic in nature and as such are also difficult to judge and ascertain (p.29).

This approach, often used to examine the relationship between social responsibility and profit, has not been without its critics. For example Abratt & Sacks (1988) argue that the level of commitment of a firm to corporate responsibility is complex and will depend on a variety of structural factors that will change over time. An earlier study by Tuleja (1985) (cited in Kraft & Singhapakdi, 1995) put forward the proposition that profitability and social responsibility are not as important as recognizing that an organisation's motives can be complex and that "social responsibility is a complex construct that influences, and is influenced by, various organisational characteristics (Kraft & Singhapakdi, 1995, p 316). Indeed Crane (1999) casts doubt on the positivist quantitative approaches to corporate social responsibility research and argues that:

the dogmatic adherence to particular methodologies can impose serious limits on the type of questions which the researchers can or will choose to apply themselves to ...there is an urgent need for practicing business ethics researchers to scale the barricades of positivism's epistemological roadblock and thereby develop a more pluralistic approach, and hence a better informed understanding, of this fascinating and complex subject (p. 246).

The limitations of the positivist approach to CSR must be acknowledged. However, the value of further exploring Carroll's model cannot be underestimated. Through replication of Aupperle's study in a new cultural context, we can add to the established body of work either refuting or further reinforcing the concepts. The present paper presents the results of a study conducted in Greece in 1999. Using the Aupperle's survey instrument, the study sought to determine the social responsibility orientations of Greek university students enrolled in business courses.

## **2. The Greek Perspective**

Not much empirical information is available outside Greece as to how Greeks do business. Nor, until recently, has much been written about their attitudes to social issues in business. Anecdotal evidence and cultural stereotypes abound and the press reinforces these commonly held perceptions. An example is the recent feature (12-6-2001) in the New York Times, predictably titled "Zorba the Euro". The article opens with the following two paragraphs:

Greece provides a wonderful laboratory for the most interesting clash going on around Europe today – the clash between two grand theories. One is Francis Fukuyama's notion that with the triumph of liberal democracy and free-market capitalism over all other systems, history has ended – in the sense that if your country wants to prosper now there is only one road. And the other is Samuel Huntington's "Clash of Civilizations" – the notion that culture matters in how, or whether, a country adopts

capitalism or democracy and that the cultural and religious fault lines of old will become the new fault lines of the post cold-war world.

I can report that Fukuyama is winning in Greece – but Huntington is putting up a good fight.

Despite the suggestion that ‘international’ forces may be on the ascendancy, an archetypal view is that Greeks are fiercely chauvinistic about their own culture, and exhibit behaviour founded upon a set of values which might be at odds with the values of some of its business partners. This is supported by results from a recent OECD survey on corruption, which implied that Greece did not compare well with some of its European neighbours. There are claims that in Greece corruption can be regarded as both ‘functional’ and ‘socially necessary’ for modernization (Tsoucalas, 1991), and that to the majority of Greeks, bribery is a fact of life (Tsalikis & Reidenbach, 1990, cited in Tsalikis & LaTour, 1995).

Moreover, Keeley (1999), in speaking of today’s Athenian, suggests that what Greeks understand as ‘social’ activity, might be rather close to home. He observes that the Athenian “has little concern for public enterprise or communal responsibility ...But along with this cynicism about communal activity, ... [Athenians are] still passionately devoted to their family circle and home territory” (p.12). In business, this seemingly contradictory mix of family and community obligation is perhaps most overtly present in the reliance on ‘messo’ (personal networks or patronage) in securing employment and gaining contracts and access to services. These traits, in tandem with the apparent obligation felt by many Greeks to view tax avoidance as a challenge, suggest a set of practices which many outside Greece would believe to contravene their views of socially responsible business behaviour. Yet how different from other cultures is the Greek orientation toward corporate social responsibility?

There have been a number of studies focusing on various aspects of Greek management and business in general. For example Bourantas et al (1990) investigated corporate culture while Bourantas & Papadakis (1996) examined Greek management styles and reported that they are increasingly converging with international practices.

Social responsibility type issues have been reported by researchers like Lekkas (1998), Tsalikis & LaTour (1995), and Kavali et al (2001). The Lekkas study looked at insider trading and the Tsalikis & LaTour research examined bribery and extortion in business, while Kavali et al’s qualitative study focused on corporate ethics. Exploratory in nature, the latter study involved a series of interviews with marketing professionals working for multinationals in Greece. Their research probably marks a significant step forward in understanding complex issues relating to the relationship between culture and corporate social responsibility in Greece.

### **3. Method**

The survey instrument used for the study was originally developed in the United States of America by Aupperle (1982, cited in Aupperle, Carroll and Hatfield, 1985). For the purposes of this study the questionnaire was translated from English to Greek using a two-stage verification process involving two bilingual translators: one living and working in an English language context, and one currently residing

and working in Greece. The questionnaire was built around a core of 15 items, each set requiring the respondent to allocate no more than 10 points to indicate the relative importance of each of four choices. The questionnaire was slightly extended to include some demographic information, three questions related to strategy, and a question asking the participants to nominate what they thought was the most important social responsibility factor faced by organisations. Instructions on the questionnaire were those suggested by Aupperle (1984; p. 30):

Based on their relative importance and application to your firm, allocate up to, but not more than, 10 points to each set of four statements. For example, you might allocate points to a set of statements as follows:

|                   |                   |                  |     |
|-------------------|-------------------|------------------|-----|
| A = 4             | A = 1             | A = 0            |     |
| B = 3             | B = 2             | B = 4            |     |
| C = 2             | C = 0             | C = 3            | etc |
| <u>D = 1</u>      | <u>D = 7</u>      | <u>D = 0</u>     |     |
| Total = 10 points | Total = 10 points | Total = 7 points |     |

The sample (n=305) was drawn from a group of full-time and part-time undergraduate and postgraduate commerce students attending a Greek state university and a tertiary private provider. Participants fell into three broad bands: postgraduate students currently in management roles; post graduate students in full time study; and undergraduate students. However, there were three groups of undergraduate students; 1<sup>st</sup> semester, 3<sup>rd</sup> semester and 5<sup>th</sup> semester.

Questionnaires were distributed towards the end of the class time and subjects were asked to complete them then. The purpose of the survey was explained and assurances of confidentiality and anonymity were given. Participation was voluntary. The major forms of analysis used were frequency distributions, t-tests, X<sup>2</sup> tests and correlation between groups divided according to Carroll's definitional construct consisting of four components; economic, legal, ethical and discretionary.

a.

#### b. Results

#### *Demographics*

As Tuable 1 shows 218 (71%) of the sample were undergraduates, their university experience varying from 1<sup>st</sup> semester to 5<sup>th</sup> semester.

**Table 1: Demographic Characteristics of the sample (N=305):**

| Age          |            |    | Gender       |            |    |
|--------------|------------|----|--------------|------------|----|
| Years        | No.        | %  |              | No.        | %  |
| 18 – 21      | 177        | 64 | Male         | 155        | 55 |
| 22 – 30      | 75         | 27 | Femal        | 129        | 45 |
| 31 – 40      | 22         | 8  | <b>Total</b> | <b>284</b> |    |
| 41 – 50      | 3          | 1  | Missin       | 21         |    |
| <b>Total</b> | <b>277</b> |    |              |            |    |

|                          |            |                      |           |
|--------------------------|------------|----------------------|-----------|
| Missing                  | 28         |                      |           |
| <b>Undergraduates</b>    |            | <b>Postgraduates</b> |           |
| 1 <sup>st</sup> semester | 100        | Pre-MBA              | 29        |
| 3 <sup>rd</sup> semester | 52         | MBA                  | 30        |
| 5 <sup>th</sup> semester | 66         | Other business       | 28        |
| <b>Total</b>             | <b>218</b> | <b>Total</b>         | <b>87</b> |

| Work Experience |            |    |
|-----------------|------------|----|
| Years           | No.        | %  |
| 0               | 162        | 61 |
| 0 – 1           | 19         | 7  |
| 2 – 3           | 32         | 12 |
| 4 –5            | 15         | 6  |
| 6 – 10          | 20         | 8  |
| 11 – 15         | 7          | 3  |
| 16+             | 9          | 3  |
| <b>Total</b>    | <b>264</b> |    |
| Missing         | 41         |    |

The proportion of males to females between the undergraduates and postgraduates was very similar: approximately 45% of each group were female and 55% were male. As was to be expected the undergraduate students were younger and had less work experience than the postgraduates. For the undergraduates the average age was 20 years compared to 28.5 years for the postgraduates. The average years of work experience for the postgraduates ranged from a minimum of 6 months to a maximum of 30 years the average being 6.3 years. This compared to a minimum for undergraduates of no experience (61%) through to a maximum of 11 years. The average length of employment for undergraduates was 3.7 years.

*c. Analysis against Carroll's Construct*

Table 2 shows the results of the undergraduate and postgraduate students' responses according to Carroll's components.

**Table 2: Showing Carroll's weights of the social responsibility components against the sample of undergraduate and postgraduate students**

| Carroll                  | Greek Sample  |              |
|--------------------------|---------------|--------------|
|                          | Undergraduate | Postgraduate |
| 4. Residual 4.4          | 0             | 0            |
| 5. Discretionary<br>13.0 | 16.8          | 14.4         |
| 6. Ethical<br>22.2       | 21.4          | 21.9         |
| 7. Legal<br>25.4         | 21.0          | 22.6         |
| 8. Economic<br>35.0      | 40.8          | 41.1         |

Statistical tests between the two groups of students with respect to the way they allocated weights to the four components gave non significant results for the economic and ethical components ( $p>0.05$ ) but there were significant differences with respect to the discretionary ( $p<0.01$ ) and the legal components ( $p<0.05$ ). Nonetheless when each of the two groups was compared to Carroll's, no significant result emerged.

Within the groups, looking at the undergraduates as a group, the strongest correlation was between the economic and ethical dimensions ( $-0.746$ ,  $p<0.01$ ) followed by the correlation between economic and discretionary components ( $-0.641$ ,  $p<0.01$ ) and between economic and legal ( $-0.447$ ,  $p<0.01$ ) as shown in Table 3.

**Table 3: Correlation coefficients between the 4 constructs:**

|                           | Undergraduates | Postgraduates |
|---------------------------|----------------|---------------|
| Economic<br>Ethical       | -0.746         | -0.748        |
| Economic<br>Discretionary | -0.641         | -0.715        |
| Economic<br>Legal         | -0.447         | -0.419        |
| Discretionary<br>Ethical  | 0.241          | 0.377         |
| Discretionary<br>Legal    | -0.153         | -0.048        |
| Ethical<br>Legal          | 0.116          | -0.045        |

As Table 3 shows negative correlation coefficients were obtained between the economic and the other 3 constructs while positive correlations were obtained between the legal and ethical and the discretionary and ethical components.

Looking at each of the 3 groups of undergraduate students, similar correlation relationships as those shown in Table 3 were obtained. For example the correlation coefficient between the economic and ethical constructs was the strongest and it was  $-0.770$  for the first semester students, decreasing to  $-0.739$  for the third semester to  $-0.723$  for the 5<sup>th</sup> semester students.

Similar relationships were also found among the postgraduate group. In Table 3 the various correlation relationships are listed according to the size of the coefficients. As the table shows the values of the various relationships are similar and of the same order. For example the economic-ethical relationship is the strongest while the ethical-legal is the weakest as is the case with the undergraduates. In only one instance, (the ethical-legal correlation) is the

direction of the relationship different but in both the undergraduate and postgraduate cases the relationships are weak and non-significant.

With respect to gender differences and Carroll's construct, no significant differences emerged either within the undergraduate or the postgraduate group.

### **Organisational strategy**

The questionnaire included three supplementary questions to ascertain the individuals' strategic orientation. Participants was also asked to consider goals and allocate weights to the questions shown in Table 4.

**Table 4: Strategic goals:**

|   | <b>MEAN</b> |           |
|---|-------------|-----------|
|   | <b>PG</b>   | <b>UG</b> |
| <b>1. It is important to my firm that economic goals are pursued which emphasise:</b>             |             |           |
| a. sales growth   | 3.7         | 4.0       |
| b. cost containment   | 2.9         | 3.1       |
| c. risk minimisation  | 3.4         | 2.9       |
| <b>2. It is important for my firm to generally pursue strategic goals that emphasise:</b>         |             |           |
| a. organisational efficiency (minimising costs)   | 3.5         | 3.6       |
| b. entrepreneurship (new products and/or services)  | 3.6         | 3.6       |
| c. consistency and maintenance (staying the course)   | 2.9         | 2.8       |
| <b>3. It is important that my firm make broad strategic decisions that generally attempt to :</b> |             |           |
| a. maximise on attractive opportunities associated with high levels of risk                       | 3.4         | 3.2       |
| b. minimise risk while pursuing dependable and modestly attractive opportunities                  | 4.2         | 4.0       |
| c. pursue moderately attractive opportunities which are moderately risky                          | 2.7         | 2.7       |

With respect to the first question both undergraduates and postgraduates gave greater weight to sales growth while the cost and risk minimisation were given significantly lower weights by both groups ( $p < 0.01$ ).

In responses to question 2, the postgraduate students emphasised entrepreneurship, while the undergraduates emphasised organisational efficiency. Interestingly enough consistency and maintenance received the lowest weight from both groups.

The weights allocated to question 3 were similarly distributed among both the undergraduate and postgraduate groups, question 3b receiving the highest weight at an average of 3.76 for the postgraduates and 4.19 for the undergraduates. Question 3c received the lowest weight.

### ***Major issues facing society***

In an open question, also additional to the focal Aupperle instrument, survey participants were asked to identify the most important social issue they believed was currently facing companies in Greece. Approximately 50% of the undergraduates and 40% of the postgraduates chose to answer this question. Additionally, 30% of the undergraduates and 20% of the postgraduates indicated that they did not have an answer.

Content analysis was carried out and a summary of responses is shown in Table 5.

**Table 5: Major issues confronting companies**

|   | %  |
|---|----|
| Pursuit of economic goals at expense of ethics ['religion'] and law | 39 |
| Human Resource issue – treating employees as individuals            | 12 |
| Globalisation – competition   | 11 |
| Pollution – depletion of environmental resources                    | 7  |
| Quality of life   | 7  |
| Unemployment  | 7  |
| Introduction of technology leading to threat to jobs                | 5  |
| Satisfying demands but not caring for product safety                | 4  |
| Not well organised  | 4  |
| Nepotism  | 1  |
| Other   | 4  |

As can be seen, almost 40% of respondents thought the major problem was achieving an appropriate balance between the pursuit of profit and other considerations, especially ethics and law. This was followed by the concern that in the pursuit of profit and cost minimisation people were not treated properly. Interestingly, another concern was globalisation, which respondents also saw as tied to competition. One might have thought that pollution and the depletion of the scarce environmental resources would have scored higher than it did. However, at 7% it was seen as equally important to the deterioration of the quality of life (which was tied in to longer working hours) and unemployment. A concern for 5% of respondents was the introduction of technology, which was seen as a threat to jobs. Previous research has identified nepotism and lack of organisation as major characteristics of life in Greece. However, our respondents did not spontaneously identify it as a primary problem. Finally, it is interesting to note that product safety was considered as a problem, possibly tied to recent scares in the EU and such crises as polluted feed for animals, BSE (mad-cow disease) and so on.

## **9. Discussion**

The results from this study seem to support findings from previous research that students, whether they are at the beginning of their studies or at advanced stage, or whether they have business experience or not, tend to downgrade the relative importance of criteria other than economic ones. Using Carroll's measures it was found that the economic component was rated the highest in importance by both undergraduates and post graduates. Findings consistent with this were reported by Kraft & Singhapakdi (1995) who surveyed both undergraduate and postgraduate students. They found that social responsibility

was rated lower than other 'non social' factors such as profitability. Moreover, they reported that the postgraduate students valued the legal/ethical criteria relatively higher than did the undergraduates. The same could be said of the subjects in the present study with respect to the legal component (Table 2). An earlier study using Aupperle's instrument (Feldman & Thomson, 1990) likewise reported that students placed greater emphasis on economic issues and less on ethical issues. These findings contrast with a more recent study by Ibrahim & Angelidis (1993) that used the Aupperle instrument to measure the corporate social responsibility orientation of students and senior executives. They reported that the senior executives were more economically driven than business students, and that the students were disposed to being more ethical and philanthropic than the business executives. However, of interest is that the latter finding is somewhat at variance with the findings of the present study, which dealt with one group of students who were also managers. Although the postgraduate group in this study could not be described as 'top executives', they did occupy middle to senior management posts. Yet there were no significant differences in their orientations, with respect to economic or ethical considerations, to those of undergraduate students. The only significant differences were with the legal and discretionary constructs. It may be that, given the university context of the research, their 'student' status overrode their identity as workers, or alternatively we might surmise that seniority in the workplace is a significant factor in defining an individual's social responsibility orientation.

Also of interest, and related to the preceding discussion, is that there were no significant differences in the responses of the undergraduate students whether they were 1st, 3<sup>rd</sup>, or 5<sup>th</sup> semester students. This confirms the research reported by Arlow (1991) that concludes "students' ethical attitudes are influenced more by exposure to the larger social-cultural norms than by education in specific disciplines..." (p. 68).

A number of researchers have reported that males are less concerned about social and ethical issues than females. Kraft & Singhapakdi (1995) report on their own research and on that of others to conclude that "female students were relatively more concerned than male students with business ethics" (p. 320). The present study did not find any significant differences between males and females with respect to this, either among the undergraduate or the postgraduate groups.

Overall, the results of this study are consistent with research reported by Aupperle, Carroll & Hatfield (1985), Smith & Blackburn (1988) and Ibrahim & Angelidis (1993) and the more recent study by Burton & Hegarty (1999). Indeed some of the correlation coefficients were almost identical. The economic and ethical dimensions gave the highest negative correlation coefficients of  $r = -0.746$  for the undergraduates and  $r = -0.748$  for the postgraduates. This corresponds with  $r = -0.74$  for the top executives, and  $r = -0.78$  for the student sample in the Ibrahim & Angelidis study. Similarly significant but negative correlations were obtained between the economic and the discretionary and legal components. The positive correlation between the discretionary and the ethical orientation supports the Aupperle, Carroll & Hatfield (1985) findings but contradicts the Smith & Blackburn (1988) and the Ibrahim & Angelidis (1993)

findings. As was mentioned earlier the pattern of the correlation results for the undergraduates is consistent with that of the postgraduate students.

The findings reported so far make for an interesting comparison with the answers given by the two groups of respondents to the question of what they thought was the major issue facing their society. When completing the questions related to corporate social responsibility of their 'firm' they answered as managers or would-be managers and they placed the economic construct high in importance while the other three constructs trailed behind. Yet, as Table 5 shows, when it came to them considering *as individuals* what they thought were the major issues, the vast majority of those who responded were concerned that there was not enough balance between the economic and social issues. Indeed a large proportion argued that the pursuit of economic success mean that *religious* (note the word) as well as ethical values were ignored. They also thought that firms often ignored the law of the land.

As all the students lived or worked in the notoriously polluted Athens-Piraeus area, one might have thought that environmental issues would have featured as a priority. Instead, a strongly humanistic theme prevailed with second on the list featuring treating people as individuals and 'humanising' the work force. This category was closely followed by what participants saw as the negative effects of competition and globalisation.

These responses of the Greek subjects, when positioning themselves as members of the society rather than as managers, echo those of their French and German counterparts in a study by Maignan (2001). In that study Maignan examined the consumers' perceptions of corporate social responsibility and found that French and Germans, like the Greeks, were more likely than their American counterparts to support businesses that appeared to conform with legal and ethical standards.

Participants' responses to the three questions on strategic orientation indicate that the respondents wanted their companies to be outward looking and positioned for growth, whilst avoiding risk. The fact that they do not appear to value a high orientation towards risk is possibly because such an orientation implies a low commitment to social responsibility, since the consequences of failure will impact negatively on all stakeholders. This is consistent with the high weight accorded to involvement in ventures characterised by attractive opportunities. This is coupled with the idea of entrepreneurship, which is not a gate for excessive risk takers, successful entrepreneurship usually requiring constrained risk.

## **10. Conclusions**

The present study provided useful insights. First, it once more confirmed the relative weightings hypothesised by Carroll in his 1979 article. It also found that there are strong parallels between the CSR orientation of Greek students and students and managers in other countries, suggesting that culture may have little bearing on the corporate social responsibility orientations. The findings, in this sense, belie some of the stereotypical images of Greek culture and business practice in Greece.

Whilst there are limitations inherent in a quantitative approach to such a complex construct as corporate social responsibility, this study did seek views as to what was perceived to be the most pressing social issue facing business. Responses to the one open question in the survey suggest that there is a greater similarity between Greek views and those of their European neighbours rather than with American views. Further qualitative studies may be an avenue for investigation into culturally unique features of these orientations.

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