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The triple-bottom-line of corporate responsibility: Assessing the attitudes of present and future business professionals across the BRICs

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Abstract Research on corporate responsibility (CR), a topic that has grown in importance over the past few decades, has focused primarily on developed countries. In this study, we look to the future and direct our attention to the values/attitudes of business

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professionals in two high-growth economies of the Asia Pacific; namely, China and India. These two countries, coupled with Brazil and Russia, make up the BRIC countries, which together and individually are increasingly becoming integral members of the global economic powerbase. Our attention in this paper is upon the triple-bottom-line—economic, social, and environmental—of CR. Using crossvergence theory as our theoretical foundation, we investigate the influence of specific macro-level socio-cultural and business ideology factors upon the triple-bottom-line of CR across the BRICs. We also investigated the meso-level trending similarities/differences in CR attitudes within and across these countries for both present generation and future generation business professionals. At the macro-level, we found that socio-cultural values were the best predictor of CR attitudes. At the generational level, we found that the future generation in these developing/transitioning countries placed more importance on economic CR than on social or environmental CR. In sum, the BRIC countries provide potentially fruitful contexts for future research, for which this study lays a foundation.

Keywords Corporate economic responsibility · Corporate social responsibility · Corporate environmental responsibility · Triple-bottom-line · Generation group differences · Brazil, Russia, India, China (BRIC)

Global society as a whole, as well as the corporate world, will be affected by a new economic order in which the high-growth economies in the Asia Pacific and beyond will likely play increasingly important economic and political roles (Capelli, 2009). Luo, Sun, and Wang (2011) suggest that the BRIC economies (Brazil, Russia, India, and China), in particular, will assume significant roles in this new economic order. One implication of this change in global influence is the extent to which the ethical values of business professionals in the BRIC countries may differ from the values held by business professionals of the current world powers, primarily located in the West (Ralston et al., 2009; Utting, 2005). Given that values translate into behaviors, it is important to understand the values held by business professionals in the BRIC countries, as they become integral members of the global economic powerbase that sets the norms for others to follow (Lehrer & Delaunay, 2009; Tamazian, Chousa, & Vadlamannati, 2009). Consequently, with the evolving change in the configuration of countries that form this powerbase, insights into these changes in values and ethics and their consequent influence on governing global business are of primary importance. To address these issues, we focus upon the triple-bottom-line—economic, social, and environmental—of corporate responsibility (CR), as CR has been found to be a good indicator of corporate values and behaviors (Aguinis & Glavas, 2012; Elkington, 1997). Thus, this set of three responsibilities is a crucial aspect of business that not only affects the global business world and global society, but also the development of local communities.

Our goal is to explore answers to the following two questions. First, what influence do national, macro-level factors have on the CR attitudes and values of the business professionals in these countries new to the global economic powerbase? Second, what are the similarities and differences in CR attitudes and values of present business professionals vis-à-vis the next generation of business professionals in these countries?

We begin with a brief overview of the four countries that comprise the BRIC group. We next review the three components of CR that constitute the triple-bottom-line. It is important to discuss CR from a holistic perspective that integrates the economic, social, and environmental perspectives because doing so allows for a better understanding of the business practices and policies in these developing, high economic growth BRIC countries. This seems particularly relevant given the BRIC countries' current global presence and projections that their global influence will be substantially greater when the future generations of business professionals ascend to power. Then, using crossvergence theory as our foundation, we develop hypotheses regarding the similarities and differences in the components of the triple-bottom-line of CR across the BRIC countries.

Given the paucity of research on this topic for these countries, our study is substantially exploratory in nature. Nonetheless, we develop hypotheses regarding country and generation differences in CR attitudes that are grounded upon a set of macro- and meso-level predictors of CR that previous research has identified as potentially relevant. These hypotheses focus on examining the CR values among the BRIC countries and between the future and present generation groups across the BRIC countries. Therefore, we believe that our findings contribute to a greater global discussion concerning how the next generation of leaders in the BRIC countries may change the business values and behaviors in their nations.

The BRIC countries

The four emerging BRIC countries account for approximately 42 % of the world's population (United Nations Department of Economic and Social Affairs, 2011). The Asian countries of China and India have the world's two largest populations, with Brazil and Russia having the fifth and ninth largest populations, respectively. Furthermore, the UN projects that the BRIC population of 2.9 billion in 2011 will increase to 3.5 billion by 2050. Consequently, as might be expected, the BRIC countries dominate all other emerging market economies with a combined 25 % share in the world's total GDP in 2010 (Estrin & Prevezer, 2011; International Monetary Fund, 2011; Ministry of Finance, Government of India, 2012).

On the one hand, the BRIC countries may be described as a heterogeneous, geographically dispersed set of socio-cultural, political, and institutional environments (Luo et al., 2011); while on the other hand, what the BRICs have in common is that they are the largest emerging market economies with mutual economic interests (Griffith, Cavusgil, & Xu, 2008). Accordingly, they have been viewed as an integrated economic group (e.g., Wilson & Purushothaman, 2003). Over the past decade, the BRICs have become even more economically integrated (Freemantle & Stevens, 2010), albeit research has shown different business practices employed in these countries (Bhagat, McDevitt, & McDevitt, 2010; Lahiri, 2011; Zhan & Chen, 2013). Trade within the BRIC group has grown rapidly (Cheng, Gutierrez, Mahajan, Shachmurove, & Shahrokhi, 2007). Over the past decade, trade among the BRICs has increased by 1,000 %, and currently is approximately $320 billion annually (International Trade Centre, 2012).

Of the BRICs, China and India are the two most dynamic emerging economies in the Asia Pacific region and primary contributors to the region's image and economic development (Anderson, Dimaranan, Hertel, & Martin, 1997; Lasserre & Schütte, 2006; Peng, Wang, & Jiang, 2008; Shambaugh, 2005). At the same time, the rich oil and gas section of Russia is also territorially located in the Asia Pacific region (Bradshaw, 2001; Daly, 2012). Historically, Russia's relationship with neighboring Asia Pacific countries, such as China, has influenced the political and economic development of the region (Lo, 2004; Shambaugh, 2005; Wilson, Mann, & Otsuki, 2002; Zweig & Jianhai, 2005). Other contributing factors to the economic interaction among these countries include Russia, India, and China being member states of Asia-Pacific Economic Cooperation (APEC), a group which focuses on economic development and future trade liberalization in the region (Wilson et al., 2002), and all four BRIC countries being members of the Group of 20, a consortium of the world's largest economies which is taking the lead in becoming more involved in influencing the rules of world trade (Maag, 2005; Tian & Whalley, 2010).

Even though Brazil does not share geographic proximity with the other three BRICs, it does share common economic bonds. While Brazil's annual growth rate of exports to the world was 19.5 % during the period from 2001 to 2007, its growth rate in exports to the BRICs was 42.8 % (over double its global average), with China and India reporting similar growth patterns (World Trade Report, 2012). Notably, China and India are valuable trade partners for Brazil. China, for example, surpassed the United States in its trade relationship with Brazil and now accounts for 17 % of Brazil's exports and 15 % of its imports (TradingEconomics.com, 2014). Similarly, over the last decade the Brazil-India trade relationship experienced a near ten-fold increase, with exports expected to reach $5.58 billion and imports $5.04 billion in 2015 (The IndianEXPRESS.com, 2013). As a result of their growing global economic and political influence and their burgeoning intra-group trade relationships, the BRICs have become inextricably intertwined economies.

In sum, the BRIC countries represent a quite diverse group in terms of socio-economic development, political systems, and cultural traditions (Li, Fetscherin, Alon, Lattemann, & Yeh, 2010). Further, it appears highly likely that the economic evolution of BRIC group members coupled with a growing need to tackle public institutional weaknesses will impact cultural orientations and result in changes to organizational policies and practices (Buchanan, Fuentes, Purushothaman, Fiotakis, & Schels, 2005). Thus, in this study we explore the potential influence of economic, political, and cultural orientations upon the attitudes of corporate managers and professionals toward the various aspects of CR. In addition to developing a clearer picture of the perspectives of present BRIC managers and professionals with regards to their responsibilities as corporate citizens, we investigate the likely CR orientations of future managers and professionals of these countries.

The triple-bottom-line of corporate responsibility

CR includes three aspects of corporate action: economic, social, and environmental (Elkington, 1997). Philosophically, the three aspects of the triple-bottom-line can be

assigned to two categories: "instrumental" (economic) and "enlightened" (social and environmental) facets of CR (Osuji, 2011; Parkinson, 2003). Very simply, this is a differentiation between concern-for-self and concern-for-others, respectively. In this context, "self" may be viewed as the corporate in-group, while "others" could include all stakeholders beyond this in-group (Baden & Harwood, 2013). Concern for the corporate in-group has long been viewed as a fundamental purpose of businesses, conceptualized as economic CR (e.g., Friedman, 1970). Concern for others beyond the corporate in-group has only more recently been recognized as an important responsibility of business that needs to be integrated with the economic concerns (Carroll, 2008; Jensen, 2002). Two unique streams of research have brought these "enlightened" aspects of CR to the forefront of attention. The social aspect, which focuses upon corporate ethicality and corporate concern for those affected by or in proximity to the business, appeared first in the literature (Carroll, 1999). Subsequently, the environmental aspect, which focuses upon the preservation of nature and its resources, came to be realized as a responsibility of business as well (Marcus & Fremeth, 2009). With this integration of the enlightened (social and environmental) and the instrumental (economic), Barkemeyer (2009) has noted that contemporary CR initiatives, based on the triple-bottom-line perspective, have the potential to tackle some of the most pressing developmental challenges across nations.

Instrumental corporate responsibility

In his four-dimension model of corporate social responsibility, Carroll (1999) identified the economic dimension as a concern with the profitability (economic performance) of the company. The objective of the economic dimension is to enable a company to fulfill its financial responsibilities. As good corporate citizens, business organizations must generate income to pay their employees and to reward their investors in order to guarantee the continuity of their business and the jobs, services, and products they provide. As such, the economic CR dimension implies that companies are self-interested, and that the fundamental responsibility of business is to survive (and thrive) financially (Friedman, 1970). However, it has also been argued that economic profitability and social responsibility should be viewed as complementary, not contradictory (Carroll, 1999; Drucker, 1984). Thus, the emergence and importance of the enlightened aspects of CR—social and environmental—require more reflection and thought (Antkiewicz & Whalley, 2005; Osuji, 2011).

Enlightened corporate responsibility

The findings of 321 cross-cultural studies on CR published from 1998 to 2007 attest to the growing realization of the significance of the social and environmental facets of the triple-bottom-line (Egri & Ralston, 2008). Also, research has shown that the developing economies lag behind the developed economies in recognizing the importance of the social and environmental responsibilities (Egri et al., 2004). Consequently, not just economic growth, but also the issues of ethics, corruption, human rights, social inequality, and environmental degradation of the emerging economic powers will play important roles in shaping the future (*Businessweek*, 2005; Judge & Naoumova, 2004; Judge, Naoumova, & Koutzevol, 2004).

Social responsibility Social responsibility was first recognized as an issue for businesses to consider in the 1930s (Carroll, 1999, 2008). Bowen (1953: 6) later noted that social CR "… refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society." In essence, managers are responsible for the societal consequences of their actions. In Carroll's (1999) four-dimension model, the *legal*, *ethical*, and *discretionary* (philanthropic) dimensions of social responsibility collectively correspond to the social aspect of the triple-bottom-line.

The *legal dimension* views corporate citizens, as well as private citizens, as being expected to obey the laws that govern relationships of organizations with their stakeholders. While obeying the law is the minimum level of acceptable conduct (Carroll, 1998), formal laws and regulations may not reflect all stakeholder concerns and can become outdated, especially in the context of rapid societal and technological changes that are prevalent in developing countries. Consequently, the *ethical dimension* goes beyond the legal requirements of corporate citizenship in terms of normative prescriptions and expectations for organizations to operate in an ethical manner. Finally, the *discretionary dimension* relates to voluntarism or philanthropy and may be defined as a "desire to help humankind through acts of charity, whether done by private citizens, foundations or corporations" (Carroll, 1998: 5). Beyond these social aspects of CR, many have identified the biophysical environment as another part of the enlightened aspect of the responsibilities of corporations (Clarkson, 1995; Maignan & Ferrell, 2004; Mitchell, Agle, & Wood, 1997; Starik, 1995).

Environmental responsibility While the publication of Rachel Carson's (1962) *Silent Spring* is viewed as a tipping point for the environmental movement, the study of business in a role of being environmentally responsible is a more recent phenomenon (Starik & Rands, 1995). As defined by Banerjee (2001: 490), "Corporate environmentalism is the process by which firms address environmental issues and develop environmental management strategies." The need to protect the environment, to have a global awareness of environmental responsibilities, and to play a more active role in engendering ecological sustainability has been increasingly placed upon companies and their leaders by both external and internal stakeholders (Marcus & Fremeth, 2009; Starik & Rands, 1995). The natural resource-based view of environmental CR emphasizes conserving and protecting the biophysical environment through pollution prevention, energy conservation, clean technologies, and product stewardship activities (Banerjee, 2001; Hart & Milstein, 2003). Further, environmental CR involves voluntarily going beyond compliance with existing environmental regulations (Porter & van der Linde, 1995).

Recognition of the importance of the societal and environmental aspects of enlightened CR has evolved substantially due to a multiplicity of stakeholders that have pressured companies around the world to be more responsible corporate citizens (Carroll, 2008; *Economist*, 2008; Starik, 1995). Further, recent discussions on developing economies suggest that corporations may serve as important development agents taking responsibility for a variety of CR issues and stakeholders (Bies, Bartunek, Fort, & Zald, 2007; Blowfield, 2005; Goddard, 2005; Karam & Jamali, 2013; Pettit, 2007). As such, progressive companies have learned that there is a need to integrate the interests of others, including future generations, with their own self-interest in order

to function effectively/profitably in today's globally integrated business world (Li et al., 2010). As a final point, even though both the social and environmental aspects of CR share a philosophical commonality in the concern for others, recent literature has indicated that they may not be driven by the same external influences or antecedents (Furrer et al., 2010; Heslin & Ochoa, 2008). However, to date, social and environmental responsibilities have only been minimally studied within the same research streams (Egri & Ralston, 2008).

A crossvergence theory perspective

Crossvergence theory (Ralston, 2008; Ralston, Gustafson, Cheung, & Terpstra, 1993) makes specific predictions concerning the influence of socio-cultural and business ideology factors on values/behaviors. The crossvergence hypothesis proposes that societal level evolution of value systems results from a synergistic integration of socio-cultural and business ideology influences (Ralston, 2008). As such, crossvergence logic suggests that knowing the dominant socio-cultural and business ideology influences in various societies will improve the ability to predict societal variation in enacted values and behaviors (Ralston, Holt, Terpstra, & Yu, 1997). The crossvergence model has already been used to examine corporate social responsibility in developing nations (e.g., Jamali & Neville, 2011). It has also been used as a theoretical foundation to explore a variety of other organizational phenomena, including cross-national differences in values (Jenner, MacNab, Briley, Brislin, & Worthley, 2008), knowledge transfers (Sarala & Varaa, 2010), and perceptions of task and contextual performance (Fisher & Hartel, 2004).

As initially conceptualized, crossvergence theory attempted to explicate the impact of national macro-level forces (i.e., socio-cultural and business ideology) on the values and behaviors of a nation's citizens. This macro-level focus has been common in studies that dominate the international and cross-cultural management literatures (Tung, 2008). However, as Tung (2008) implied, if we myopically focus solely upon the macro-level, we ignore many of the significant factors at other levels that also contribute to the shaping of values/behaviors within the global workforce.

Therefore, we include both the macro-level (country) and the meso-level (generation) predictors of the triple-bottom-line values within the BRIC countries. Our first set of hypotheses presents a macro-level (country) set of predictions of difference/congruence in between-country CR perspectives. Our second set of hypotheses presents a meso-level (group) set of predictions of difference/congruence in CR perspectives between generation groups.

Macro-level hypotheses

The BRIC countries have exhibited long-term socio-cultural differences, as well as recent economic similarities important for national-level comparisons. Differences in macro-level factors suggest cross-cultural differences in national attitudes toward the three aspects of the CR triple-bottom-line, as well as differences in strategic business

decisions (Luo et al., 2011). Table 1 presents an overview of the macro-level socio-cultural and business ideology aspects of each country in the BRIC group. Inspection of these data strongly suggests heterogeneity in CR attitudes across the four countries at this level of analysis. Our hypotheses are based upon both socio-cultural (survival/self-expression values) and business ideology (economic development level and control of corruption) influences. Our findings help answer a question raised by Ralston (2008): Do certain macro-level (national) influences carry more weight (or less weight) in predicting the values and behaviors of business professionals?

Socio-cultural influences

Inglehart's (1997) modernization theory identifies a three-stage progression of societies from pre-industrial (agrarian economies) to industrial (economies primarily oriented to the production of tangible goods) to post-industrial (primarily knowledge-based economies). The survival/self-expression values dimension relates to the transition from an industrial society to a post-industrial society. Societies in the industrial stage emphasize survival values that prioritize materialist economic and physical security goals. Conversely, post-industrial societies emphasize self-expression values that prioritize egalitarianism, autonomy, and subjective well-being (Inglehart & Welzel, 2005). As a society becomes wealthier and develops a more self-expression values orientation, it also starts to place a higher level of importance on quality of life—both social and environmental—for oneself and others (Richards et al., 2012). Societal emphasis on self-expression values also implies higher expectations of and pressures upon businesses to enhance the social and environmental interests of their communities. As such, a higher level of self-expression values is associated with more pro-social and pro-environmental concerns. As shown in Table 1, Brazil (+.61) is a self-expression values society, India (−.21) is an intermediate level survival values society, and China (−1.16) and Russia (−1.42) are high survival (low self-expression) values societies. Thus, we hypothesize:

Hypothesis 1a Self-expression societal values are negatively related to the perceived importance of economic CR, such that Russia > China > India > Brazil.

Table 1 Socio-cultural and business ideology indicators for the BRIC countries

	Socio-cultural	Business ideology	
	Survival/Self-expression values[a]	Economic development level[b]	Control of corruption[c]
Brazil	.61	$9,370	59.8
China	−1.16	$5,370	32.5
India	−.21	$2,740	35.9
Russia	−1.42	$14,400	12.9

[a] Societal values: Survival (−)/Self-expression (+) values (http://www.worldvaluessurvey.org/)

[b] Economic development level measured by Gross national income (GNI) per capita purchasing power parity (international dollars) (World Bank, 2010)

[c] World Bank Worldwide Governance Indicators (http://info.worldbank.org/governance/wgi/)

Hypothesis 1b Self-expression societal values are positively related to the perceived importance of social CR, such that Brazil > India > China > Russia.

Hypothesis 1c Self-expression societal values are positively related to the perceived importance of environmental CR, such that Brazil > India > China > Russia.

Business ideology influences

Economic development level As shown by Ralston et al. (2009), economic development level, as operationalized by GNI per capita, represents the combined economic/technological influence on a society. Research has shown that economic development level is positively related to ethical business conduct (Getz & Volkema, 2001; Husted, 1999; Ralston et al., 2009; Treisman, 2007). Additionally, Laczniak (1993) showed that in less economically developed countries, there are greater pressures to achieve financial goals rather than base decisions on ethical considerations. Ralston et al. (2009) suggest that one explanation is that in low economic development environments, there is a stronger desire to "catch-up" with those in more economically developed environments. The affluence hypothesis of environmental concern posits that increased wealth is associated with higher demand for a clean environment as well as allowing for greater resources to be allocated to environmental protection (Franzen, 2003; Inglehart, 1997). Further, Emerson et al. (2010) provide support for the affluence hypothesis with their finding that national economic wealth and environmental performance are positively related.

Overall, previous research suggests that higher economic development level is associated with higher levels of support for enlightened (social and environmental) CR. As shown in Table 1, for the four countries in our study, Russia ($14,400 GNI per capita) has the highest economic development level, Brazil ($9,370) is next, China ($5,370) is third, and India ($2,740) is the lowest. For our economic development categorization of these countries, we also took into consideration a composite measure of development, the Human Development Index (HDI). The HDI statistic is comprised of three indices: life expectancy, education, and income (United Nations Development Programme, 2010). Its purpose is to capture the degree to which a society is creating an environment in which its inhabitants might lead productive lives. As reported by the UN, Brazil and Russia are categorized as "high development" countries while India and China are categorized as "medium development" countries. Thus, we hypothesize:

Hypothesis 2a Economic development level is negatively related to the perceived importance of economic CR, such that (India ~ China) > (Brazil ~ Russia).

Hypothesis 2b Economic development level is positively related to the perceived importance of social CR, such that (Russia ~ Brazil) > (China ~ India).

Hypothesis 2c Economic development level is positively related to the perceived importance of environmental CR, such that (Russia ~ Brazil) > (China ~ India).

Control of corruption Political constraints on corruption are directly related to business norms and actions as demonstrated by research showing a positive relationship between political corruption and corrupt business practices (Martin, Cullen, Johnson, & Parboteeah, 2007). The control of corruption measure relates to institutional constraints on "the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as "capture" of the state by elites and private interests" (Kaufmann, Kraay, & Mastruzzi, 2009: 6). As identified by Osuji (2011), an instrumental CR perspective takes a cost-benefit analysis approach to justify the economic efficiency of corruption, especially in environments where corruption is endemic and there are minimal penalties. In contrast, an enlightened CR perspective takes an anti-corruption stance that emphasizes ethical and moral obligations to serve the goals of the greater society. Institutional environments that have well-developed controls to constrain and deal with unethical behaviors would support such a perspective. As shown in Table 1, Brazil (59.8) has the highest control of corruption score, India (35.9) and China (32.5) have lower control of corruption, and Russia (12.9) has the lowest control of corruption. Thus, we hypothesize:

Hypothesis 3a Control of corruption is negatively related to the perceived importance of economic CR, such that Russia > (China ~ India) > Brazil.

Hypothesis 3b Control of corruption is positively related to the perceived importance of social CR, such that Brazil > (India ~ China) > Russia.

Hypothesis 3c Control of corruption is positively related to the perceived importance of environmental CR, such that Brazil > (India ~ China) > Russia.

Meso-level hypotheses

The CR attitudes of the present vis-à-vis future business generations are the focus of our next set of hypotheses. Generation subculture theory has been used to bring focus to variant age subcultures. Generation subculture theory is founded on the perspective that a person's values/behaviors are shaped from birth through adolescence, and that these values/behaviors remain ingrained throughout one's life (Clausen & Jones, 1998; Howe & Strauss, 2007; Inglehart, 1997; Pan, Chaffee, Chu, & Ju, 1994; Rokeach, 1973). Based on this previous research, Froese (2013: 305) reasoned that "…the work values of current university students can be interpreted as the work values of the next generation of business leaders."

Previous research testing the tenets of this theory has yielded somewhat mixed results. For example, single-country studies comparing the ethical orientations of business professionals and students have found that managers espouse more ethical views than do business students (e.g., Sparks & Hunt, 1998). Conversely, a majority of studies exploring these same tenets have reported that business students have a more ethical orientation than practicing managers (e.g., Ibrahim & Angelidis, 1993; Smith, Skalnik, & Skalnik, 1999). Empirical work focusing specifically on attitudes toward CR have found that business managers and professionals exhibit higher concern for

economic CR, similar concern for legal CR, and lower concern for ethical and discretionary CR than do business students in the US (Ibrahim, Howard & Angelidis, 2008). Diamantopoulos, Schlegelmilch, Sinkovics and Bohlen (2003) found substantial support for younger individuals being more environmentally concerned than their older counterparts in a UK general public sample. However, it is important to note that none of these studies were conducted in developing/transitioning economies.

Although previous research has yielded mixed findings concerning the direction of generational differences, these studies consistently suggest the possibility of generational variation in CR attitudes. Therefore, we believe that it is key to isolate the specific generations in question, as well as the specific economies in question, and then focusing our discussion upon this specific set of situations in our study. Unfortunately, with very few exceptions (e.g., Egri & Ralston, 2004; Schewe, Debevec, Madden, Diamond, Parment, & Murphy, 2013; Schewe & Meredith, 2004), previous empirical research on generational differences in transitioning (China and Russia) and developing (Brazil and India) countries is very limited and/or substantially dated. Thus, to develop a clearer picture of the characteristics of the future generation in these transitioning/developing economies, we move to the more current popular press literature.

Our future generation sample falls substantially into the birth cohort that has been labeled the Millennials or Gen Y (Howe & Strauss, 2007). While the literature is somewhat mixed, these Millennials have become known as the narcissistic "Me generation" (Stein, 2013; Twenge, 2010). They also took a quantum leap to become the most tech-savvy, Internet-consumed, interconnected generation. Thus, while generation labels have typically been applied to those in developed countries, the proliferation of Internet access (Chen & Wellman, 2004), accompanied by increased disposable income in the BRICs (Heston, Summers, & Aten, 2012) appears to have greatly broadened the geographic scope of those who may be defined as belonging to the Millennium generation (Ng, Schweitzer, & Lyons, 2010; Williams, Chuprov & Zubok, 2003). Thus, when making our generational comparisons, we investigate the BRICs as a whole. However, we also conduct an integrated analysis that examines country-by-generation group differences and similarities.

To develop predictions of directionality between the present and future generations, we begin by noting that China and Russia are economies transitioning from the politically imposed constraints of communist socialism to authoritarian capitalism. These Millennials are the true first generation of capitalists in their countries. This birth cohort in China is part of the first wave of the self-centered, one-child "Little Emperors" (Qui & Lin, 2013); while in Russia, the 18 to 30 year olds—its richest demographic group—have been challenged as being "…interested primarily in money and personal gain, with scant interest in moral or social issues" (Bransten, 2001). Subsequent research by other scholars corroborates these findings of the materialistic orientation of Russian youth in the post-Soviet area (Aihara & Ueda, 2009; Anikin, 2013). Thus, a strong case can be made for this generation group being materialistically self-oriented. This trend also appears to be similar, although possibly less pronounced, for the developing economies of Brazil (Ladeira, Lubeck, & Araujo, 2013) and India (Mishra & Mishra, 2011).

In Brazil, the 1990s saw the launch of a new economic plan that moved the country away from the infamous status as home to the western hemisphere's lowest GDP per capita (Williams, 2011). The economic plan initiated under Presidents Fernando

Henrique Cardoso and Luiz Inácio Lula da Silva focused on financial discipline and attracting foreign capital/investment thereby leading to quick growth, declining poverty, and an increased say in international affairs (Williams, 2011). The growth of the economy has given most Brazilian young people better opportunities to be productive members of society and has led to three-quarters of young Brazilians to claim that they are happy with themselves and with their lives (World Bank, 2007). Further, Brazilian youth are increasingly demonstrating strong individualistic, me-oriented values (Motta & Schewe, 2008). As such, the consumer trends of the Brazilian youth are becoming more centered on hedonism and material consumption (Bocock, 2001).

Beginning in the 1980s, India entered a phase of economic liberalization (Ahluwalia, 2002). Since then, the economy has grown and experienced a substantial increase in jobs related to Internet technology and software development, with a great majority of these jobs going to youth below the age of 30 (Arora & Athreye, 2002). Further, this economic liberalization, reinforced by the rapid spread of globalization, has led to the emergence of a high consumerist culture among Indian youth (Chaudhuri & Haldar, 2005). This rising class of young consumers earns and spends more than their parents did (Gupta, 2011). As might be expected, these younger Indian consumers have been found to have significantly higher materialistic values than the older age groups (Cleveland, Laroche, & Papadopoulos, 2009). Thus, the materialistic orientation of Indian youth is a clear behavioral difference from the tradition-bound previous generations (Thomas & Wilson, 2012).

Thus, given these reported trends, we hypothesize:

Hypothesis 4a Future business professional groups attribute higher importance to economic CR than present business professional groups in BRIC countries.

Hypothesis 4b Present business professional groups attribute higher importance to social CR than future business professional groups in BRIC countries.

Hypothesis 4c Present business professional groups attribute higher importance to environmental CR than future business professional groups in BRIC countries.

In the following sections, we present our study's methods and results. Subsequently, we discuss the findings for our hypotheses. For a deeper exploration of findings, we conduct post hoc analyses that integrate the CR values for the generation groups of business professionals with their country. Our objective is to delineate the degree to which present and future generations within each country are consistent or not consistent in their levels of commitment to each component of the CR triple-bottom-line. We conclude with thoughts about the future of CR for the BRIC countries.

Methods

Sample

The study sample consisted of 1,688 participants in four countries, with 1,239 being current business professionals (managers/professionals) and 449 being future business

professionals (undergraduate business students). The Brazilian data were collected in São Paulo City (São Paulo State capital), which is the most developed and richest state in Brazil and center of the Brazilian economy. The Chinese data were collected in Beijing and Shanghai, which are the country's two most dynamic economies. The Indian data were collection in Chennai, the capital of Tamil Nadu (southern part of the country), which is one of the country's most dynamic economies. The Russian data were collected in Moscow and St. Petersburg, which are the country's two most dynamic economies. Table 2 presents the demographic characteristics of the country samples. All participants were voluntary and provided anonymity. A cross-sectional sampling design was used in a mail survey to collect the business professionals' data (23 % average response rate, range was 15 % to 43 %). The business student questionnaires were administered in the classroom.

Instrument

The instrument consists of 25 items that asked participants to indicate their beliefs about the duties of all businesses using a 9-point Likert-type scale (1 = strongly agree to 9 = strongly disagree, reverse coded for analyses). Participants were instructed that there were no right or wrong answers; it was their perceptions that were important. There were 16 social CR items and nine environmental CR items. The social CR items were adapted from Maignan and Ferrell's (2003) study of consumer attitudes, which had been derived from Carroll's (1998) theory of four types of CSR (discretionary, ethical, legal, and economic). The environmental CR items were adapted from various studies (Branzei & Vertinsky, 2002; Egri & Hornal, 2002; Sharma, 2000).

Table 2 Country sample demographic characteristics for the BRIC countries

		N	Age	Gender (% male)	Education	Position	Company size	Industry (% services)
			Mean		Mean	Mean	Mean	
Brazil	Total	501	37.4	57 %	4.1			
	Future generation	91	20.5	58 %	3.8			
	Present generation	410	41.2	57 %	4.2	2.3	2.5	51 %
China	Total	580	30.0	61 %	3.7			
	Future generation	146	21.0	37 %	4.0			
	Present generation	434	33.1	69 %	3.7	2.0	2.1	50 %
India	Total	347	35.8	74 %	4.5			
	Future generation	62	21.9	82 %	4.5			
	Present generation	285	38.3	73 %	4.5	2.8	2.2	63 %
Russia	Total	260	24.7	49 %	4.4			
	Future generation	150	19.5	33 %	4.0			
	Present generation	110	31.7	70 %	5.1	3.0	2.2	37 %

Coding for categorical variables as follows: Education level: 1 = 4 or fewer years; 2 = 5–8 years, 3 = 9–12 years, 4 = Bachelor's degree, 5 = Master's degree, 6 = Doctorate degree; Position level: 1 = professional, 2 = first level manager, 3 = middle level manager, 4 = upper level manager; Company size: 1 = less than 100 employees, 2 = 100–1,000 employees, 3 = more than 1,000 employees

The questionnaire was translated from English into the native language(s) of each country using standard translation–back-translation procedures (Brislin, 1970). In India, the questionnaire was administered in English, the primary language of business within the country.

Measurement model

Confirmatory factor analyses (CFA) were conducted to determine the convergent and discriminant validity of the CR attitudes measures. For comparisons in model fits, changes in CFI ≤ .010 and in RMSEA ≤ .015 indicate non-significant differences, in model fits, a change in CFI between .010 and .020 indicates a marginal difference, whereas a change in CFI > .020 indicates a significant difference (Chen, 2007; Cheung & Rensvold, 2002).

The individual country CFAs with 25 items loading onto 5 factors showed low factor loadings (< .30) for two items for each of the economic CR, ethical CR, and environmental CR factors for two or three of the countries. As shown in Table 3 (Models 1a to 1d), the revised 5-factor model with 19 items (2 economic, 4 discretionary, 2 ethical, 4 legal, 7 environmental) had a good fit for Brazil (CFI = .959), India (CFI = .945), and Russia (CFI = .934), and a marginal fit for China (CFI = .877).

Consistent with Carroll's (1998) theoretical model, the three social CR factors were highly correlated (r = .611 to .753). Therefore, we estimated CFAs that included a second-order social CR factor (discretionary, ethical, legal) and first-order factors for economic CR and environmental CR. The change in model fits between the models with the higher-order social CR factor (Models 2a to 2d) and the first-order factor model were nonsignificant for Brazil, India, and Russia (ΔCFI = −.001 to −.005; ΔRMSEA = .000 to +.002). For China, there was a marginal change in model fit in respect to ΔCFI = −.014 but a nonsignificant ΔRMSEA = +.003. Loadings of the first-order subcomponents onto the higher-order social CR factor were significant (at the $p <$ .05 level) for each country. Alternative first-order CFA models that included a social CR (combined 8 items for discretionary, ethical, and legal) along with the economic and environmental CR factors had significantly poorer model fits than the initial 5-factor first-order models (ΔCFI = −.029 to −.066; ΔRMSEA = +.011 to +.016).

Multi-group CFAs were then conducted to determine the measurement invariance of the higher-order model for the four countries (Byrne, 2008; Chen, Sousa, & West, 2005). CFA results for the configural invariance model was at an acceptable level (Model 3: $\chi^2_{(df=588)}$ = 1,821.13, CFI = .930, NNFI = .919, RMSEA = .072). Nonsignificant changes in model fit were found for subsequent nested models with first-order factor loadings invariant (Model 4: ΔCFI = −.006; ΔRMSEA = .000) and then with second-order factor loadings invariant (Model 5: ΔCFI = −.004; ΔRMSEA = +.002). The CFA model for scalar invariance had a significant change in model fit (Model 6: ΔCFI = −.071; ΔRMSEA = +.024), while the partial scalar invariance model (7 unconstrained intercepts) was marginally different (Model 7: ΔCFI = −.013; ΔRMSEA = +.004). The model with the disturbances of first-order social CR factors invariant was not significantly different from the partial scalar invariance model (Model 8: ΔCFI = −.001; ΔRMSEA = .000). In sum, these analyses confirmed the appropriateness of a higher-order model comprised of one second-order factor (discretionary, ethical, and legal CR sub-factors), with economic CR and

Table 3 Confirmatory factor analyses of the measurement model

Model		χ^2	df	CFI	NNFI	RMSEA	Model comparison	Δ CFI	Δ RMSEA
1	First-order models (5 factors, 19 items)								
1a	Brazil	450.10	142	.959	.951	.066			
1b	China	592.77	142	.877	.852	.075			
1c	India	401.40	142	.945	.934	.075			
1d	Russia	268.12	142	.934	.921	.059			
2	Second-order social CR (discretionary, ethical, legal); first-order economic CR & environmental CR								
2a	Brazil	467.40	147	.958	.951	.066	2b vs. 1a	−.001	.000
2b	China	650.59	147	.863	.840	.078	2b vs. 1a	−.014	+.003
2c	India	431.39	147	.940	.930	.077	2c vs. 1c	−.005	+.002
2d	Russia	281.82	147	.930	.918	.060	2d vs. 1d	−.004	+.001
	Multigroup CFAs (based on Model 2)								
3	Configural invariance	1,828.13	588	.930	.919	.072			
4	First-order factor loadings invariant	1,988.67	630	.924	.917	.072	4 vs. 3	−.006	.000
5	First- & second-order factor loadings in variant	2,052.49	636	.920	.914	.074	5 vs. 4	−.004	+.002
6	First- & second-order factors loadings & intercepts of measured variables invariant	3,362.30	678	.849	.848	.098	6 vs. 5	−.071	+.024
7	First- & second-order factors loadings invariant, intercepts of measured variables partially invariant	2,305.60	657	.907	.904	.078	7 vs. 5	−.013	+.004
8	First- & second-order factors loadings invariant, intercepts of measured variables partially invariant, & disturbances of first-order factors invariant	2,776.49	660	.906	.903	.078	8 vs. 7	−.001	.000

environmental CR being separate factors. Appendix 1 presents the items for the three CR measures.

In that full scalar invariance was not attained, we examined whether normal distribution data assumptions were met for the four countries. For the total sample, the skewness (−.346 to −.535) and kurtosis (−.245 to −.271) statistics for the three CR variables were at acceptable levels. However, we found non-normal distributions for the economic CR variable for Russia, and for the social CR and environmental CR variables for Brazil. Given these country differences which could be attributed to cross-cultural differences in response styles, we used within-subject adjusted scores following Hanges (2004) procedure which retains the unstandardized predicted score resulting

from regressing the within-subject standardized score on to the raw score for a measure. Table 4 presents the country sample means, standard deviations, and composite scale reliabilities (Raykov's ρ) for the three CR measures.

Analyses

To test study hypotheses, we conducted a MANCOVA in which the dependent variables were the three CR attitude measures (economic, social, and environmental). For the independent variables we used country (macro) and future/present business generation group (meso) as our predictors. Additionally, to integrate the macro-level–meso-level results, we conducted repeated measures ANCOVAs for each of the country/generation groups (gender and education level included as covariates). The purpose of these analyses is to identify relationships between the subgroups regarding the relative importance of the three types of CR for an indication of future CR priorities in the BRIC countries.

To account for different sample sizes, we counterweighted the country and future/present generation groups to be of equal size. The demographic characteristics of participant gender and education level were included as covariates. Given that organizational characteristics (e.g., position, company size) data are not applicable for the future generation (business student) groups, these variables were not included in the analyses. Further, participant age was not included as a covariate due to a high correlation ($r = .75$, $p < .001$) with the future/present generation independent variable.

Results

Table 5 presents the variable means, standard deviations, and correlations for the total sample. The MANCOVA results testing study hypotheses are presented in Table 6.

Table 4 Adjusted means, standard deviations, scale reliabilities (Raykov's ρ)

		Economic CR		Social CR		Environmental CR	
		Mean (s.d.)	ρ	Mean (s.d.)	ρ	Mean (s.d.)	ρ
Brazil	Total	5.10 (1.47)	.68	7.45 (.63)	.87	7.00 (.80)	.78
	Future generation	5.35 (1.42)		7.42 (.64)		6.65 (.77)	
	Present generation	5.04 (1.47)		7.45 (.63)		7.08 (.79)	
China	Total	6.85 (1.14)	.57	6.78 (.76)	.71	6.86 (.92)	.73
	Future generation	6.59 (1.28)		6.76 (.77)		6.95 (.89)	
	Present generation	6.93 (1.08)		6.78 (.76)		6.84 (.93)	
India	Total	5.76 (1.72)	.56	7.10 (.90)	.92	6.82 (.89)	.77
	Future generation	6.61 (1.46)		6.68 (.89)		6.88 (1.09)	
	Present generation	5.58 (1.73)		7.19 (.88)		6.80 (.84)	
Russia	Total	7.10 (1.03)	.68	6.54 (.84)	.72	6.88 (1.04)	.80
	Future generation	7.22 (1.05)		6.60 (.88)		6.57 (1.05)	
	Present generation	6.94 (.98)		6.48 (.78)		6.87 (1.00)	

Table 5 Descriptive statistics: Means, standard deviations, and correlations

		Mean	s.d.	1	2	3	4	5	6	7	8
1.	Economic CR	6.28	1.53								
2.	Social CR	6.92	.85	−.49***							
3.	Environmental CR	6.83	.93	−.34***	−.28***						
4.	Brazil	.25		−.41***	.35***	.02					
5.	China	.25		.18***	−.10***	.04					
6.	India	.25		−.07***	.01	.01					
7.	Future/Present generation	.50		−.10***	.06**	.07***	.00	.00	.00		
8.	Gender	.59	.49	.04*	−.03	.01	−.02	−.07***	.20***	.16***	
9.	Education level	4.21	.69	.03	−.06**	−.01	−.17***	−.32***	.24***	.21***	.09***

N = 1,688 (Brazil N = 501, China N = 580, India N = 347, Russia N = 260)

Country and generation samples counterweighted to be of equal size

Categorical variables coded as follows: Country dummy-coded with Russia as baseline comparison group; Future/present generation, 0 = Future generation, 1 = Present generation; Gender, 0 = Female, 1 = Male; Education level, 1 = 4 or fewer years; 2 = 5–8 years, 3 = 9–12 years, 4 = Bachelor's degree, 5 = Master's degree, 6 = Doctorate degree

*p < .05, **p < .01, ***p < .001

Table 6 MANCOVA results

	Economic CR	Social CR	Environmental CR	Wilks' λ (*F*)
Country	261.68**	151.41***	2.44†	.726 (99.14***)
Future/present generation	47.00***	14.04***	16.24***	.979 (18.66***)
Country × Future/present generation	24.74***	16.22***	14.42***	.947 (15.80***)
Gender	24.96***	5.94*	.02	.989 (9.53***)
Education	.83	.26	3.74*	.999 (1.26)
Significant group differences [1]				
Country	Russia > China > India > Brazil	Brazil > India > China > Russia	(Brazil ~ India ~ China) > Russia	
Future/present generation	Future > Present	Present > Future	Present > Future	

[1] Group differences significant at the $p < .05$ level, controlling for experiment-wise error

† $p < .10$, * $p < .05$, ** $p < .01$, *** $p < .001$

Significant results were found for country (Wilks' λ = .726, $F = 99.14$, $p < .001$), generation group (Wilks' λ = .979, $F = 18.66$, $p < .001$), the country × generation group interaction (Wilks' λ = .947, $F = 15.80$, $p < .001$), and gender (Wilks' λ = .989, $F = 9.53$, $p < .001$). Significant country differences were found for economic CR ($F = 261.66$, $p < .001$; Russia > China > India > Brazil), social CR ($F = 151.41$, $p < .001$; Brazil > India > China > Russia), and environmental CR ($F = 2.44$, $p < .10$; (Brazil ~ India ~ China) > Russia). Generation group was also a significant factor for economic CR ($F = 47.00$, $p < .001$; future > present), social CR ($F = 14.04$, $p < .001$; present > future), and environmental CR ($F = 16.24$, $p < .001$; present > future). In addition, the country × generation group interaction was significant for economic CR ($F = 24.74$, $p < .001$), social CR ($F = 16.22$, $p < .001$), and environmental CR ($F = 14.42$, $p < .001$).

As reported in Table 7, repeated measures ANCOVAs identify differing CR attitude profiles for the country and generation group samples. In Brazil, for both the future and present generations, we found social > environmental > economic CR. In China, for the present generation, we found economic ~ social ~ environmental CR, while for the future generation, environmental > (social ~ economic) CR. In India, for the present generation, we found social > environmental > economic CR, while for future generation, environmental > (social ~ economic) CR. In Russia, for the present generation, we found (economic ~ environmental) > social CR, while for the future generation, economic > (social ~ environmental) CR. Following the subsequent discussion of the hypotheses, we will expand upon the likely implications of these integrated findings in the "Discussion" section to provide a frame of reference for the direction that CR priorities may take within the BRICs.

Our hypotheses proposed sets of macro-level and meso-level predictions of the triple-bottom-line of CR. In the subsequent sub-sections, we direct our attention to a discussion of the degree to which our findings support and/or reject these hypothesized relationships. Table 8 provides a summary of the support for the four hypotheses.

Table 7 Repeated measures ANCOVA results

		Relative CR priorities[1]
Brazil	Total	social > environmental > economic
	Future generation	social > environmental > economic
	Present generation	social > environmental > economic
China	Total	environmental > social
	Future generation	environmental > (social ~ economic)
	Present generation	economic ~ social ~ environmental
India	Total	(social ~ environmental) > economic
	Future generation	environmental > (social ~ economic)
	Present generation	social > environmental > economic
Russia	Total	economic > environmental > social
	Future generation	economic > (social ~ environmental)
	Present generation	(economic ~ environmental) > social

[1]Significant at $p < .05$ level

Macro-level: Socio-cultural hypotheses

H1 proposed that survival/self-expression societal values are negatively related to the importance of economic CR (H1a) and positively related to the importance of social CR (H1b) and environmental CR (H1c). Both H1a and H1b were fully supported with country scores for economic CR and for social CR consistent with the country order for

Table 8 Findings for the hypothesized predictors of corporate responsibility

Predictors	CR attitudes	Hypothesized relationships	Support for hypothesis	Supported relationships[a]
H1. Survival/Self-expression values	a. Economic CR	R > C > I > B	SUPPORTED	{ALL}
	b. Social CR	B > I > C > R	SUPPORTED	{ALL}
	c. Environmental CR	B > I > C > R	Partial support	B > R/I > R/C > R
H2. Economic development level	a. Economic CR	(I ~ C) > (B ~ R)	Partial support	C > B/I > B
	b. Social CR	(R ~ B) > (C ~ I)	Partial support	B > C/B > I
	c. Environmental CR	(R ~ B) > (C ~ I)	Minimal support	(C ~ I)
H3. Control of corruption	a. Economic CR	R > (C ~ I) > B	Partial support	R > C > B/R > I > B
	b. Social CR	B > (I ~ C) > R	Partial support	B > I > R/B > C > R
	c. Environmental CR	B > (I ~ C) > R	Partial support	B > R/(I ~ C) > R
H4. Generation group	a. Economic CR	Future > Present	SUPPORTED	{ALL}
	b. Social CR	Present > Future	SUPPORTED	{ALL}
	c. Environmental CR	Present > Future	SUPPORTED	{ALL}

[a] Country differences findings: Economic CR: Russia > China > India > Brazil; Social CR: Brazil > India > China > Russia; Environmental CR: (Brazil ~ India ~ China) > Russia

survival/self-expression values. Consistent with H1c, Russia had the lowest environmental CR score. Inconsistent with H1c, Brazil, China, and India had similar environmental CR scores. Thus, survival/self-expression societal values were substantially supported as a predictor of the triple-bottom-line of CR.

Macro-level: Business ideology hypotheses

Economic development level H2 proposed that economic development level (GNI per capita) is negatively related to the importance of economic CR (H2a) and positively related to the importance of social CR (H2b) and environmental CR (H2c). H2a and H2b were only supported in respect to CR attitudes for Brazil relative to China and India. Specifically, Brazil had lower economic CR (H2a) and higher social CR (H2b) scores than China and India. Contrary to H2c, Russia had the lowest environmental CR score and there were no significant differences among Brazil, China, and India. Thus, economic development level was minimally supported as a predictor of the triple-bottom-line of CR.

Control of corruption H3 proposed that control of corruption is negatively related to the importance of economic CR (H3a), and positively related to the importance of social CR (H3b) and environmental CR (H3c). Consistent with H3a, Russia had the highest economic CR score, China and India had intermediate economic CR scores, and Brazil had the lowest economic CR score. Inconsistent with H3a, China had a higher—rather than similar—economic CR score than India. Consistent with H3b, Brazil had the highest social CR score, India and China had intermediate social CR scores, and Russia had the lowest social CR score. Inconsistent with H3b, India had a higher—rather than similar—social CR score than China. Consistent with H3c, Russia had a lower environmental CR score than the other three countries, and India and China had similar environmental CR scores. Inconsistent with H3c, Brazil had a similar (rather than higher) environmental CR score as India and China. Thus, control of corruption was substantially supported as a predictor of the triple-bottom-line of CR.

Meso-level: Future vs. present business generation group hypotheses

H4 proposed that the future business generation group attribute higher importance to economic CR (H4a), and conversely that the present business generation group would attribute higher importance to social (H4b) and environmental CR (H4c). Consistent with H4a, the future generation group attributed higher importance to economic CR than the present generation group. Consistent with H4b, the present generation group attributed higher importance to social CR than the future generation group. Consistent with H4c, the present generation group attributed higher importance to environmental CR than the future generation group. Thus, the business generation group hypothesis was fully supported as a predictor of the triple-bottom-line of CR.

Results for covariates

In respect to gender, male participants attributed higher importance to economic CR ($F = 24.96, p < .001$) whereas female participants attributed higher importance to social

CR ($F = 5.94$, $p < .05$). In addition, participants with lower education levels attributed higher importance to environmental CR ($F = 3.74$, $p < .05$).

Discussion

In this study, we sought a greater understanding of how corporate economic, social, and environmental responsibilities are viewed by both present and future business generations within and across the BRIC countries. Generally, in terms of BRIC country differences on economic, social, and environmental issues, the Asian countries of China and India tend to fall in the middle range between Brazil and Russia. When comparing the generational groups of the two Asian countries, this study contributes by highlighting that the current generation of business professionals in China perceives the three CR dimensions of the triple-bottom-line as equally important, while social responsibility is given greater importance for the comparable group in India. In the case of the latter, recent legislation in India (i.e., the India Companies Act 2013) captures the current debate concerning mandating corporate funds for socially responsible initiatives (Dutta, 2013). This Indian government legislation to regulate CSR represents a trailblazing step in Asia that aligns government intervention with calls to re-examine the political and governance mechanisms for social development through corporate activities (Hanlon, 2008). The practical implications of such legislation will unfold during the next decade.

Furthermore, this study contributes to our understanding of possible future CSR trends by highlighting that future professionals in China and India show a similar tendency to accord greater importance to environmental CR. This finding raises questions regarding potential patterns of attitude change vis-à-vis the environment and expectations of future business professionals concerning the role that the private business sector can/should play in not only *not harming* but also in *creating value* environmentally on the continent. On a more practical level, this may provide some support for the idea that youth in the Asia Pacific region are increasingly expressing supportive views and beliefs concerning the environment (Fien, Ai, Yencken Sykes & Treagust, 2002). Indeed, previous surveys of youth in the Asia Pacific suggested that there appears to be a decisive move towards the adoption of an environmental paradigm which holds that, while protecting the environment is more important than economic growth, it is possible to have both a healthy environment and a prosperous economy (Fien, 2000).

In China, for example, environmental concern is on the rise particularly in light of the evident high levels of air pollution, degraded water quality, and deforestation that are increasingly capturing the attention of media, government, and corporations (Tang, 2012). The *Economist* (2013) published a provocative article on China entitled "The East is grey" where China is described as the world's worst polluter but also its largest investor in green energy. The article focused upon Beijing in January 2013 during the fetid smog crises where the air quality did not meet The World Health Organization's safety levels for several weeks. This crisis resulted in a public outcry with China's microbloggers logging in 2.5 million posts on "smog" that month alone. This outcry amplified the environmental debate in the public arena and, as the article suggests, led to quick government actions through the unveiling of a series of reforms to restrict air

pollution. This example highlights the real and practical environmental concern fueled by the felt reality of individuals living in big cities in China, and the essential need to develop environmentally sustainable industries in an increasing industrialized Asia.

These government actions in India (India Companies Act 2013) and in China (reforms to restrict air pollution) are just two practical examples of how changing attitudes toward CR can lead to concrete changes in the milieu within which corporations operate and how they do business. Focusing specifically on current and future business professionals in the BRIC countries, our comparative analysis identified macro and meso factors to explain beliefs regarding the triple-bottom-line of CR. We next discuss findings using an instrumental (economic) responsibility vis-à-vis enlightened (social and environmental) responsibility perspective for each of the levels investigated.

Instrumental corporate responsibility

Societal cultural values were strongly related to the importance accorded to economic CR. Consistent with Inglehart's (1997) proposal, economic CR is viewed as more important in societies with survival values than in societies with self-expression values. With the exception of Russia, we found that economic CR is viewed as more important in countries that were less economically developed and had weaker control of corruption (Osuji, 2011). For the Asian countries studied, this suggests that higher levels of corruption and economic struggle result in individuals perceiving benefit from the private sector when it assumes a greater development-oriented role vis-à-vis the government. This is consistent with an emerging literature that indicates a growing role of the private sector for Asian and other developing economies (e.g., Blowfield & Frynas, 2005; Idemudia, 2011).

Russia presents a unique case of a relatively wealthy but very corrupt transitional economy where economic objectives are pre-eminent (Judge et al., 2004; Karhunen & Ledyaeva, 2011). One explanation could be that, of the BRIC countries, Russia has undergone the most dramatic change in both its political and economic systems during recent decades, as it has transformed from a strictly socialist society to a mostly capitalist, somewhat democratic society. Further, our findings also indicate that generational differences were strongly related to economic CR such that future business professionals perceived it as highly important. One global implication of this finding is that developed countries should not expect the next generation of leaders in these developing countries to embrace the social and environmental agendas that place their economic well-being at risk.

Enlightened corporate responsibility

We found the societal cultural values and control of corruption were strongly related to views of social CR and environmental CR. In general, social CR is viewed as more important in societies with self-expression values, as well as in societies with more control of corruption. Thus, the move by the global community to encourage developing countries to get corruption under control may have an ancillary benefit of also serving to promote social CR in these countries. With the notable exception of China, we found similar orientations toward environmental CR. Environmental CR was

viewed as more important in self-expression values societies, as well as in relatively less corrupt countries. Previous research suggests that participants in wealthier countries would have more positive views of social and environmental CR (e.g., Franzen, 2003; Inglehart, 1997; Treisman, 2007). However, participants in Russia, the wealthiest BRIC country, attributed significantly lower importance to both enlightened types of CR than did participants in the other three countries. In these other three BRICs, the economic development argument received some support in that participants in Brazil, an upper-middle economic development country, viewed social CR as more important than those in China, which is also an upper-middle development country and India, a lower-middle development country. However, participants in these three countries had similar views on the importance of environmental CR. Accordingly, our findings question the utility of economic development per se as a strong predictor of enlightened CR attitudes. Similarly, Chia et al.'s (2007: 306) study of five Asian countries concluded that "…economic development level is an insufficient explanation for explaining values convergence without consideration of the societal contexts…." As we found in this study, societal cultural values and governance were better predictors of CR attitudes.

Conversely, but consistent with our instrumental CR findings, our enlightened CR findings indicated that generational differences were strongly related to social and environmental CR such that the present generation perceived the two CR dimensions as more important than did their younger counterparts. This again emphasizes the relative lack of commitment of the future business professionals to enlightened CR and sends a message to the global business community as to what may be expected from the next generation of business leaders without global pressure to the contrary.

A macro-level/meso-level perspective of corporate responsibility in the BRIC countries

This study contributes to attaining a more in-depth understanding of attitudes toward CR in India and China as well as in Russia and Brazil. Juxtaposition of these two leading Asian economies within the BRIC group is helpful to scholars interested in the Asia Pacific region because it allows for comparisons of the role of macro- and meso-level influences on key outcomes of interest within the context of four of the largest emerging economies. Recent efforts to this end include Estrin and Prevezer's (2011) examination of the role of formal/informal institutions in the functioning of corporate governance, and Puffer, McCarthy, Jaeger and Dunlap's (2013) examination of favors and their impact on firm growth, legitimacy, and reputation. There also appears to be interest in examining macro- and meso-level predictors in India and China within the larger context of other Asian countries (e.g., Karam et al., 2013). Situated within this greater regional exploration, our findings indicate that there are both cross-national and within-country differences in the relative priorities accorded to the three aspects of the triple-bottom-line of CR. Understanding within-country as well as cross-national differences is important for predicting future developments. To illustrate, we next embed our findings within the foundation of multilevel-crossvergence theory to project the evolution of CR across the BRICs.

For Brazil, the same CR profiles for present and future generation groups indicate the relative order of CR priorities will remain similar in the future. Thus, the future

generation group will maintain a similarly high emphasis on social CR, a relatively lower—but still intermediate—emphasis on environmental CR, and a relatively higher—but still lowest—emphasis on economic CR.

For China, while the present generation group views the three types of CR as having similar importance, China's future generation group will have a more differentiated perspective. Although there will remain a similar emphasis on economic and social CR, there will be a relatively higher emphasis on environmental CR, as it assumes top priority for the future generation group.

For India, the very different CR profiles for the present and future generation groups suggest that there will be substantial changes in the relative order of CR priorities. While the present generation group sees social CR as the top priority, the future generation group views social CR as being relatively less important than environmental CR. In addition, the future generation group will have a higher emphasis on economic CR, which will be equivalent to their social CR emphasis.

For Russia, a shift towards a more instrumental orientation in CR priorities is indicated. The future generation group is expected to place an even higher emphasis on economic CR than the already high emphasis attributed to it by the present generation group. Concurrently, and similar to the present group, the future generation group will likely have a low emphasis on social CR. Furthermore, we can expect the future generation group to place an even lower emphasis on environmental CR than the present generation group.

Our integrated findings regarding country and age group differences identify a much more complex set of results for interpretation than do either the country (macro-level) or age group (meso-level) findings alone. As such, this more detailed perspective provides empirical support for the argument to conduct multilevel cross-national research (Kozlowski & Klein, 2000; Peterson, Arregle, & Martin, 2012).

Further, our findings confirm that the CR profiles on the two aspects of enlightened CR (social and environment) are not mirror images of one another (Furrer et al., 2010). Neither across the BRIC group as a whole nor within each country did we find substantial similarities between social and environmental CR. Thus, while social and environmental responsibilities share a similar philosophical perspective, these appear to be determined by different antecedents. In respect to enlightened CR, BRIC is comprised of four very unique countries with differing needs and goals that clearly do not support a "united-countries" BRIC scenario. Consequently, it is important to realize that the similarity among the BRICs as emerging economic and political powers does not translate into their business professionals, either present or future, sharing similar views on the triple-bottom-line of CR. Perhaps the key finding with ramifications for business over the coming decades is that we did not find the future BRIC leaders being more similar to one another. This substantial diversity in perspectives argues for the need for more in-depth research on these and other emerging economies, to fully identify the drivers of business behavior in developing economies.

Limitations and directions for future research

While this study provides unique insights into CR in the cross-cultural context, it is clear that we still have much to learn to fully understand the dynamics of the triple-bottom-line of CR across cultures in general, and within the BRIC group, in particular.

To more fully enhance our understanding of how the BRIC group, as well as other emerging economies, conduct business in the global marketplace, we need to identify the issues at multiple levels—supranational, macro, meso, and micro—that contribute to the understanding of values/behaviors.

In this study, we begin to develop a multilevel perspective by integrating meso (generation group) level and macro (country) level factors. While this is a start, clearly there are other relevant meso-level distinctions within these countries that might serve as relevant grouping factors (e.g., region, religious orientation, organizational culture). However, exploring these factors was beyond the scope of this study. Thus, future research is needed to examine the possible existence of subculture (meso-level) differences (Tung, 2008), especially in countries as large as the BRICs. Previous research has found regional differences in values in Brazil (Lenartowicz & Roth, 2001), Russia (Alm, Martinez-Vazque, & Torgler, 2006) and China (Ralston, Yu, Wang, Terpstra, & He, 1996), while regional differences in values across India remains substantially unexplored to date.

Similarly, due to the meso- and macro-level focus of the current study, we were unable to explore a number of potentially interesting micro-level relationships. For instance, we found that gender is a significant covariate. This finding suggests that exploring gender as a predictor of CR attitudes in BRIC and other developing and emerging economies may be a promising area for future research.

Also, while previous research has identified a close linkage between attitudes and behaviors for CR (e.g., Cordano & Frieze, 2000), another limitation is that we examined attitudes towards various types of CR rather than corporate decisions and actions. Thus, while truly challenging, future cross-national research that specifically examines the economic, social, and environmental actions of corporations would be valuable. Nonetheless, this study surveyed the actual attitudes of business professionals (current and future), which is a step beyond studies that have relied on corporate webpages for insights into CR actions (e.g., Maignan & Ralston, 2002).

Our study is cross-sectional not longitudinal. As such, it reports the attitudes of these two groups at a point in time. We cannot definitively project what the attitudes of these present or future business professionals will be a decade or two from now, given unforeseen events that may have an impact. Specific to our future business professional (business student) group, one school of thought advances that values are formed by the teenage years and remain intact through one's lifetime (e.g., Clausen & Jones, 1998; Inglehart, 1997). Another school of thought submits that values evolve in a predictable pattern over one's entire lifetime (e.g., Settersten & Mayer, 1997). Thus, the future professionals group may exhibit more change in attitudes than the current business professionals, depending on the school of thought one subscribes to. However, most certainly, both current and future professionals are potentially subject to have attitude changes over time. Consequently, our cross-sectional study does not purport to state what the CR attitudes of either of these groups of respondents will be thinking/doing in one to two decades from now, but to provide an insight as to where their current attitudes are leading them. In sum, while we would like to be able to "crystal ball" the future, we must settle for projecting trends for insights into both present and future business professionals' perspectives on CR. As such, this study may serve as time period one data for subsequent replications for a longitudinal analysis that would provide important answers to the trending of CR attitudes in the BRICs.

One further contribution of this study is that the four-dimensional corporate social responsibility theoretical structure developed by Carroll (1998) for US-based research may not translate well into a multi-country context (cf. Heslin & Ochoa, 2008). Specifically, we found that Carroll's discretionary, ethical, and legal CR dimensions are related subcomponents of a single social CR dimension for these four diverse countries. For a cross-country analysis, we found the holistic triple-bottom-line theoretical structure to be a more relevant framework to utilize. Nonetheless, although we did not find support for Carroll's four-dimension social responsibility theoretical structure, clearly, further multi-country research is needed to empirically test the global viability and/or limitations of this conceptualization.

In sum, our findings and the questions that they raise call for a more globally-based, multilevel theoretical framework for analysis and for large scale and more globally inclusive empirical studies of CR, as well as subsequent longitudinal replications to track changes in CR across the BRIC group. A larger number of countries would allow for the use of more robust statistical procedures designed for multilevel analysis, which a four-country study does not allow (see Klein et al., 2000).

Conclusion

The near future will likely bring opportunities for the BRIC group of countries to assume more influential roles in the global economy. The behaviors of their leaders will have ramifications for the world's population, as well as the business people functioning within it. At the same time, it is important to recognize that these four countries, while a very important segment, are only a subset of the emerging and transitioning economies influencing the policies and practices concerned with the triple-bottom-line of CR. Nonetheless, understanding CR across the 42 % of the world's population in the BRICs is a crucial topic today and in the future because the BRIC countries will likely be the role models for other developing countries. In this regard, one concern is that the level of commitment for the enlightened components of CR exhibited by present BRIC business generation groups is substantially lower than that found in developed countries (Egri et al., 2004). Furthermore, it is interesting as well as concerning that, in general, the future BRIC generation groups appear to be heading toward lower levels of commitment for enlightened CR.

An empirical contribution of this study is that we provide valuable data on macro and meso issues related to CR in the BRIC group. Further, we provide baseline data for future longitudinal research along two avenues. First, at the macro-level, while it is clear that we need to expand the array of societal predictors of the triple-bottom-line of CR, we also need to re-visit the ones employed in this study as changes occur in the socio-economic and political environments of these BRIC countries, as well as other developing countries. Second, at the meso-level, longitudinal research is needed to test the influence of generational subculture theory across these diverse cultures and unique generations as the economic development levels of these countries increase. The goal would be to try to determine when, in the context of modernization theory (Inglehart & Welzel, 2005), generational differences consistently identify substantial values/behavior differences.

Theoretically, our study supports calls to develop a multilevel framework for simultaneously understanding work behaviors within and between countries (e.g., Peterson et al., 2012; Tung, 2008). Further, we propose that crossvergence theory stands as a primary candidate to serve this purpose. While CR research has begun to explore a multilevel perspective (Furrer et al., 2010), the bottom-line is that integrated, multilevel approaches to study attitudes toward CR remain rare. Thus, in this paper, we have sought to lay the foundation for future multicounty-multilevel crossvergence research to fully explore the nuanced meanings of behavioral research for CR or other organizational phenomena (Kozlowski & Klein, 2000).

In conclusion, it seems certain that the rapidly developing and increasingly influential economies of Brazil, Russia, India, and China will provide important, complex, and potentially fruitful contexts for future research on the responsibilities of business. Thus, we offer this study as the groundwork for future longitudinal investigations of CR in the BRICs, as well as providing a preliminary theoretical framework for enhancing the crossvergence theory to be multilevel in nature.

Appendix 1

Economic, social, and environmental corporate responsibility scale items

Economic CR

- always be concerned first about economic performance
- worry first and foremost about maximizing profits

Social CR

- allocate some of their resources to philanthropic activities (discretionary)
- contribute actively to the welfare of our community (discretionary)
- help solve social problems (discretionary)
- play a role in our society that goes beyond the mere generation of profits (discretionary)
- be committed to well-defined ethics principles (ethical)
- give priority to ethical principles over economic benefits (ethical)
- abide by contractual obligations even though they may be costly (legal)
- always submit to the principles defined by the regulatory system (legal)
- train their employees to act within the standards defined by the law (legal)
- refrain from bending the law even if doing so could improve performance (legal)

Environmental CR

- adopt formal programs to minimize the harmful impact of organizational activities on the environment
- assume total financial responsibility for environmental pollution caused by business activities
- devote resources to environmental protection even when economic profits are threatened

- minimize the environmental impact of all organizational activities
- pay the full financial cost of using energy and natural resources
- prevent environmental degradation caused by the pollution and depletion of natural resources
- voluntarily exceed environmental regulations

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