

Abstract As more and more multi-national companies expand their operations globally, their responsibilities extend beyond not only the economic motive of profitability but also other social and environmental factors. The objective of this article is to examine the impact of national culture and geographic environment on firms' corporate social performance (CSP). Empirical tests are based on a global CSP database of companies from 49 countries. Results show that the Hofstede's cultural dimensions are significantly associated with CSP. In addition, European companies are found to out-perform other regions and countries in CSP.

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