

# Organization culture and the corporate social responsibility

## A cultura da organização e a responsabilidade social empresarial

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### Abstract

Organizational culture as a predictor of strategic actions is an emerging theme in organizational analysis. Among the strategic actions, the decision to implement Corporate Social Responsibility (CSR) actions has proved to be an important object of studies. The objective of this research is to describe the influence of different types of organizational culture in the adoption of CSR practices. Based on the Competing Value Model (KIMBERLY; QUINN, 1984), this study discusses the influence of these specific cultural traits in the adoption of CSR practices. A cross-sectional survey was carried out with 187 employees from different organizations located in the north of Rio Grande do Sul. Among the conclusions, the study showed that among cultural types, that of hierarchical culture is the one that most favors the adoption of practices of CSR. The characteristics of this model are discussed in the article, indicating its relationship with the development of these organizations and its relationship with the context in which they are inserted.

**Keywords:** organizational culture; corporate social responsibility; competitive values model.

### Resumo

A cultura organizacional (CO) como preditor de ações estratégicas é um tema emergente na análise organizacional. Entre as ações estratégicas, a decisão de implementar ações de Responsabilidade Social Empresarial (RSE) tem se mostrado um importante objeto de estudos. O objetivo desta pesquisa é descrever a influência de diferentes tipos de cultura organizacional na adoção de práticas de RSE. Com base no Competing Value Model (KIMBERLY; QUINN, 1984), este estudo discute a influência destes traços culturais específicos na adoção de práticas de RSE. Foi realizada uma survey, de corte transversal, com 187 empregados de diferentes organizações localizadas no norte do Rio Grande do Sul. Entre as conclusões, o estudo mostrou que entre os tipos culturais, o da cultura hierárquica é o que mais favorece a adoção de práticas de RSE. As características desse modelo são discutidas no artigo, indicando sua relação com o desenvolvimento destas organizações e sua relação com o contexto em que estão inseridas.

**Palavras-chave:** cultura organizacional; responsabilidade social empresarial; modelo de valores competitivos.

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## 1 INTRODUCTION

Although the concept of Organizational Culture (OC) is difficult to define considering the different factors or dimensions of the concept (MIGUELES 2003), studies published in the last decade have proven that elements of organizational behavior, prior to the decision-making process, influence the adoption of CSR. One of these elements is organizational culture, as it defines the identity and orientation that influence decisions about prioritization, commitment, and continuity, as well as being a device for strategic decision making (SMIRCICH, 1983). Organizational culture is an important predictor of systemic organization and helps to provide support for decisions that influence the achievement of results (HARTNELL et al., 2019).

For Chams and García-Blandón (2019), the development of awareness about sustainability-related issues in the organizational context originates in the sustainable management of human resources, establishing guidelines for attitudes and behaviors. From this perspective, organizational culture promotes CSR by facilitating the involvement, participation, and engagement of internal and external stakeholders, as well as having a synergistic effect on the implementation of processes and practices that influence the company's social performance (TANTALO; PRIEM, 2016).

Being considered an antecedent to a socially responsible stance, OC manifests itself inter and intra-organizationally through the adoption of sustainable visions and strategies, which guide attitude, morale, and behaviors. Organizational culture has three levels: i) surface level: identified through artifacts; ii) value level: achieved through norms and beliefs shared among individuals, teams, and companies; and iii) underlying level: adopting principles that reflect the interconnectedness between

humans and the ecosystems (CHAMS; GARCÍA-BLANDÓN, 2019, p. 115).

Therefore, when establishing a relationship between culture and adoption of CSR practices, we find that there are several divergences regarding the breadth of the analysis (region or country culture *versus* organization culture) and the theoretical models that suggest different constructs and meanings for measuring an organizational culture (DUARTE, 2010; HUEMER, 2010; RISHI; MOGHE, 2013; PASRICHA; SINGH; VERMA, 2018).

As indicated in the study by Dogle and Holtburgge (2013), globalization has effects that minimize possible regional cultural differences that may influence employees' perception of organizational reputation, where CSR is considered a relevant factor in building the company's image (AGUILERA et al., 2017). But some cultures, especially those of economically developed countries, tend to favor CSR practices, as consumers in these markets consider sustainability aspects as a differentiating value. Consequently, consumers are more willing to pay a higher price for products from companies that adopt a socially responsible stance (SHEA; HAWN, 2019).

The CSR theme has been highlighted in the context of organizational studies (CARROLL, 1999; WOOD, 2001). Considered a relevant attribute for corporate reputation, the adoption of a socially responsible attitude has become one of the focuses of attention in contemporary business activities (AGUILERA et al., 2017; JAMALI; KARAM, 2018).

Initiatives that combine the core business and other CSR-related activities require companies to perform actions that generate benefits for society and, with the same commitment, establish transparent relationships with stakeholders, complying with principles that guide good corporate governance practices, aligned with moral values and an ethical attitude (FREEMAN;

EVAN, 1990; MAON; LINDGREEN; SWAEN, 2010).

Regarding companies' motivations to adopt CSR, they can be analyzed from different perspectives. However, concerning the external scope, the pressure of stakeholders is considered one of the most relevant factors (ABREU et al., 2015). Therefore, employee participation in CSR practices is a resource that strengthens the legitimacy of the company in its initiatives, inside and outside the organizational environment (MITCHEL; AGLE; WOOD, 1997). From this perspective, employee involvement with CSR has a competitive differential (MATTIOLI et al., 2015). Employees, for being classified as part of the primary and internal stakeholders (CLARKSON, 1994), are also essential in the execution of activities and in building the company's reputation, which justifies the choice of the researched sample (FERNANDEZ; JUNQUERA; ORDIZ, 2003; TURKER, 2009; SULKOWSKI; EDWARDS; FREEMAN, 2018).

This article follows the conclusion of Gupta, Briscoe, and Hambrick (2017) about the concentration of studies that emphasize external and stakeholder pressures, as well as CEOs' preferences for adopting CSR strategies, paying little importance to the possibility that CSR may also stem from the beliefs shared by company members. Therefore, it is considered that there is evidence that the culture of organizations can be a vector for social responsibility practices (RODRIGO; ARENAS, 2008; STRAUTMANIS, 2008), giving rise to a gap for investigations into the predictive capacity of organizational culture in the adoption of CSR practices.

For this study, Kimberly and Quinn's (1984) Competing Value Model - also known as Quinn's Cultural Typology - was adopted to describe the relationship between the predominant traits of an organizational culture in the adoption of CSR practices. The model proposed by Kimberly and Quinn (1984), called the *Competing Value Model*, is a metric for

cross-organizational and cross-cultural analyses. The model assumes that organizations can be characterized according to their common cultural traits. This instrument is effective in defining four types of organizational culture (clan, adhocracy, market, and hierarchy), to interpret their attributes and study culture comparatively (KIMBERLY; QUINN, 1984).

To offer subsidies for this discussion, we first present the theoretical bases for each construct and the respective models selected for use in the empirical study. Then, the theoretical evidence of an association between the themes of culture and corporate social responsibility is commented. In the following topics, the methodological aspects of the field research and the discussion of the results are presented. The study concludes with the concluding remarks.

## 2 THEORETICAL BACKGROUND

### 2.1 Organizational culture

Studies on organizational culture emerged emphatically in organizational studies in the 1980s. This is because the classical studies of organizational culture (DEAL; KENNEDY, 1982; PETERS; WATERMAN, 1982; GORDON, 1985; SCHEIN, 1985; CAMERON; FREEMAN, 1990; YEUNG; BROCKBANK; ULRICH, 1991) put the focus on the different types of culture and the intensity of cultural strength presented by the company.

In the academic and business spheres, the two topics have attracted considerable attention. In academia, studies on culture focus on more subjectivist approaches, such as those by Edgar Schein (1984; 1996), or objectivist ones (HOFSTEDE et al., 1990; ARDICHVILI et al., 2012; DUPUIS, 2014) and compare organizational cultures between different countries. But this concept is not homogeneous, as there are many different

definitions on this topic (SMIRCICH, 1983).

According to Fleury and Fischer (1989) culture has the characteristic of being formed by a range of assumptions and values expressed by symbolic elements, building organizational identities, and working as an instrument for relations of domination. Culture has the characteristic of being learned and shared, besides interrelating its different facets in a single group (HALL, 1978).

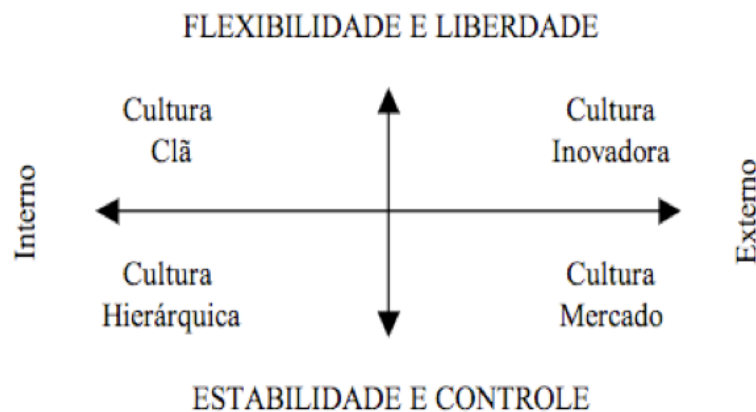
In the literature researched on OC theoretical models were identified from different perspectives that allow a holistic view about the culture of organizations, aimed at investigating different traits, types, and elements in this context (SCHEIN, 1991; ROUSSEAU, 1990; HOFSTEDE et al., 1990). However, Kimberly and Quinn's model (1984), entitled *Competing Value Model*, enables the identification of different types of cultures existing in the

same organizational context or a specific group. With a quantitative approach, this model offers a distinct view from the traditional qualitative model normally used in this type of research (SANTOS, 1998).

Kimberly and Quinn's model (1984) allows us to analyze the different cultural traits in organizational contexts and organize the aspects that constitute organizational culture, such as values, beliefs, and behavioral patterns. Therefore, it is structured in two dimensions, from which four distinct cultural typologies emerge to form Quinn's typology (SANTOS, 1998). According to Kimberly and Quinn (1984), the dimensions and values of this approach will help explore organizational culture and how it is constituted.

The cultural types are divided into four quadrants (Figure 1): clan or group culture, adhocratic culture, hierarchical culture, and market culture.

**Figure 1 - Competitive Value Model**



The first quadrant concerns the clan culture, which stresses a culture focused on group decision-making, and the development of the people management system. In this quadrant, leaders should always facilitate interaction among the team, stimulate their loyalty, and show that remuneration will be supported in the group and not individually (KIMBERLY; QUINN, 1984).

The adhocratic culture belongs to the second quadrant and has characteristics focused on creativity, innovation, and growth. This culture presents a more flexible and moldable structure, so that leaders and managers exercise an entrepreneurial ideology, with a focus on risk-taking (KIMBERLY; QUINN, 1984).

In opposition to the second quadrant, the hierarchical culture is directly associated with a more rigid, bureaucratic,

and stable structure. Therefore, in this culture, authority makes the decisions that must be followed by the team. In this model, leaders are more conservative and cautious (KIMBERLY; QUINN, 1984).

The fourth quadrant concerns the market culture. In this type of culture, the emphasis is on pre-established results, with a focus on performance and competitiveness among the team. Based on

these factors, the leaders in this quadrant must have a motivating profile, constantly encouraging their team to produce more (KIMBERLY; QUINN, 1984).

The culture types are also different in terms of focus, values, and orientations, resembling each other at some points and being extremely opposite at others. This can be seen in Table 1 below:

**Table 1** - Profiles, Values, and Information Processes of each culture

Culture Type	Profile	Values	Information Process
Clan Culture	Flexibility; Internal Focus;	Cohesion and Moral;	Colective Process;
Adhocratic Culture	Flexibility; External Focus;	Values and flexibility;	Intuitive Process;
Hierarchical Culture	Control; Internal Focus;	Information management; Communication;	Documentary Process;
Culture Market	Control; External Focus;	Higher profit and productivity	Individual Process;

Source: adapted from Kimberly and Quinn (1984).

In his studies, Howard (1998) tested Kimberly and Quinn's (1984) competitive values model and concluded that it presents a valid metric for understanding and comparing organizational cultures. However, the instrument was shown to be effective for assessing organizational cultures concerning other variables. Other studies (KWAN; WALKER, 2004; DA SILVA; DE SÁ, 2016) also used Quinn's cultural typology, validating the scale for the organizational culture of Brazilian companies. The goal of these studies was to confirm that the model cannot only be used to describe the culture of an organization but can also serve as a valid basis for differentiating them.

## 2.2 CORPORATE SOCIAL RESPONSIBILITY

Often, organizations are permeated by approaches related to ethical behavior, considering the effects of their actions on society and the environment. According to

these perspectives, organizations are not perceived as independent actors, but as part of an ecosystem related to social and environmental factors (WOOD, 1991). This dimension, associated with the organization, is theoretically called Corporate Social Responsibility (CSR). This is defined as a set of commitments by managers to make decisions and follow a course of action consistent with the values of society (BOWER, 1957).

Carroll's (1979) study established the concept of CSR in the form of a pyramid, supporting four different forms of responsibility - economic, ethical, legal, and philanthropic. Associated with this concept, the term "Corporate Social Responsibility Initiatives" is defined as the different ways that an organization uses to partake in philanthropic actions, supporting the viability of non-profit organizations.

One of the major advantages of CSR initiatives for organizations is the improvement of the organizational image, a consequence of the identification of their

customers with the company, from the moment the initiatives are successful, contributing to the overcoming of the consumer's self-concept, with positive reflections for the organization's organization (CHOI; WANG, 2009).

Therefore, customers tend to display a higher degree of sympathy and identification with the company and, consequently, a greater acceptance and tolerance towards it (LICHTENSTEIN; DRUMWRIGHT; BRAIG, 2004). Furthermore, the studies of Lichtenstein, Drumwright, and Braig (2004) validate the hypothesis that CSR initiatives improve the identification not only of the customer with the organization that acted but also with the non-profit organizations that receive the donation, increasing the positive effects for a wider circle of stakeholders (LICHTENSTEIN; DRUMWRIGHT; BRAIG, 2004).

CSR initiatives influence companies' financial and organizational performance (MCGUIRE et al., 1988; GRAVES; WADDOCK, 1994; GRIFFIN; MAHON, 1997). Studies, such as that of Turker (2009), seek to identify how these initiatives affected the organization's employees. In the context of a Chinese company, Wang and Juslin's (2009) study confirmed the positive relationship between CSR initiatives and the country's culture.

In a study that related organizational culture and social responsibility, Leandro and Rebelo (2011) inferred that the big difference for an organization is in the inevitable construction versus the desired imposition of organizational culture and social responsibility, respectively. For the authors, considering that culture is a construction of the organizational actors, social responsibility redounds to a set of policies and practices imposed and/or suggested by the top management of the organization, expecting this to be disseminated by all actors. This will not necessarily result in the construction of collective meanings (LEANDRO; REBELO, 2011).

Maon, Lindgreen and Swaen (2010) propose an integrated seven-stage model of CSR development, based on three cultural stages (CSR reluctance, CSR outreach, and CSR implementation). The authors state that there are contingency relationships between the dominant stakeholder culture of an organization and its propensity and ability to respond to social expectations. This, in turn, determines the nature and scope of the development of its CSR commitments (MAON; LINDGREEN; SWAEN, 2010).

### 3 METHOD

This research can be defined as having a descriptive nature, as it aims to describe a relationship between variables with a quantitative and cross-sectional approach (MALHOTRA, 2011), as data was collected only once for the sample. The target audience of the research was employees of organizations from different economic sectors. The sample encompassed 187 individuals selected through a non-probability sampling technique, for the sake of convenience, since it was impossible to know all the elements that make up the population to randomly select the respondents.

To reach as many companies as possible, access to a business school was the most feasible means of achieving the goal. The inclusion criterion for the research was the existence of a formal work link to a company. Students in the business school's business course were initially asked about their formal job attachment to a company. The sample group only comprised those cases that reported being linked to an organization, which ensured heterogeneity in the sample in terms of the diversity of companies that comprised the research.

Considering the object of study, whose intent is to verify the relationship of the types of culture (independent variable) with corporate social responsibility (dependent variable), and identify the type and predominant culture among the

companies analyzed, the necessary data were collected through a structured questionnaire built from existing scales, validated in other studies and divided into two parts: in the first, it was used the instrument to measure the culture of Kimberly and Quinn (1984), entitled *Competing Value Model (CVM)*. The model provides an instrument consisting of 24 items, capable of identifying different cultural profiles evidenced by the cultures: group, adhocracy, rational or market-based, and hierarchical, measured through a Likert-type scale consisting of seven points.

In the second part, the scale to measure the individual's perception of corporate social responsibility was that of Lichtenstein et al. (2004), composed of 5 items. These variables were measured using a seven-point Likert-type scale (1 - strongly disagree and 7 - strongly agree). Finally, the questionnaire contained questions related to socioeconomic data, such as age or gender, and control variables such as length of time in the company.

*Statistical Package for the Social Sciences (SPSS)* software, version 20.0, was used to process the data. To analyze the variables, descriptive statistics were performed for each group of variables. The reliability test (Cronbach's alpha) of the adopted scales was also performed, as well as the analysis of variance (ANOVA) for comparison of means (HAIR et al., 2005) between the cultural types to verify which one was more present.

To verify the relationship between cultural types and corporate social responsibility, Spearman's correlation test and regression analysis were performed to assess the effect of the independent variable (cultural types) on the dependent one (CSR). In the regression analysis, the effect size was obtained through the standardized regression coefficients calculated for each model (HAIR et al., 2005).

Through printed questionnaires, data collection was carried out in May and June 2019, on the premises of a business school in Rio Grande do Sul. The criterion

of employment was used, resulting in the participation of 187 students, who responded to the questionnaire in class.

## 4 RESULTS

### 4.1 Sample profile

A total of 187 questionnaires were used for this quantitative research, the majority (56%) of respondents are female, with an average age of 24 years. Regarding the time each respondent has been working at the company, 42.9% have been working between 1 and 5 years, followed by 20.5% of people who have been working for less than 1 year. Finally, respondents who have worked in the company between 5 and 10 years represent 20%, and those who have worked for more than 10 years represent 16.7%.

### 4.2 Descriptive Statistics

Considering the objective of the study, i.e., to verify the relationship of organizational culture types with corporate social responsibility among different companies, and to identify the predominant culture within these companies, statistical tests were performed, identifying the elements considered most important by the members of the companies in the development of an organizational culture fitting to reality, and the degree of importance they have attributed to organizational culture and corporate social responsibility. The cultural type most present among the organizations investigated was the rational or market culture ( $M = 4.971$ ;  $F = 8.621$  and  $p < 0.001$ ); the second cultural type that appears most in the organizations investigated was the hierarchical culture ( $M = 4.826$ ;  $F = 6.901$  and  $p < 0.001$ ), followed by the clan culture ( $M = 4.759$ ;  $F = 9.658$  and  $p < 0.001$ ). Finally, the adhocratic culture type ( $M = 4.703$ ;  $F = 9.251$  and  $p < 0.001$ ) is the least present in the organizations investigated.



It can be inferred that there are statistically significant differences between the rational culture versus the other cultural types. This type intends to achieve better organizational results through competitiveness and productivity, which are attained through the emphasis placed on external positioning and control. This culture indicates that the higher the performance and results, the higher the compensation (KIMBERLY; QUINN, 1984).

In this type of culture, the values are centered on control and focus on the external environment (market). The leaders emphasize the establishment of goals to stimulate productivity, assuming a severe and demanding attitude. The founding element of the organization is the emphasis on the winner (HOWARD, 1998). These characteristics can be seen in the companies in the region where the research was done, many of them family-owned, and whose economy is based on commerce and services, in a highly competitive business environment.

Regarding social responsibility, due to the high variability of responses ( $SD = 1.499$ ), it was not possible to determine, in the organizations surveyed, the high or low

level of perception of employees regarding social responsibility practices. In the five observable variables of the construct Corporate Social Responsibility, it is important to highlight the one that measured the perception of employees regarding the appreciation of employees in their activities in the workplace (“The place where I work values employees in their activities”) ( $M = 4.57$ ;  $F = 4.155$  and  $p < 0.001$ ), indicating the relevance of employee appreciation in their activities for the development of a culture focused on CSR (LICHTENSTENSTEIN et al., 2004).

To verify the reliability of the two scales referred to in this study, it was used the test of the reliability of scales (Cronbach’s Alpha). For both constructs (types of culture and corporate social responsibility), the indices were higher than those considered desirable, i.e., greater than 0.7 (HAIR et al., 2005).

### 4.3 Analysis of the variables

To test the relationship between corporate social responsibility and culture types, Pearson’s correlation test was performed (Table 2).

**Table 2 – Pearson correlation**

	CSR	Clan Culture	Adhocratic Culture	Rational Culture	Hierarchical Culture
CSR	1				
Clan Culture	0,399*	1			
Adhocratic Culture	0,356*	0,820*	1		
Rational Culture	0,411*	0,669*	0,733*	1	
Hierarchical Culture	0,547*	0,668*	0,675*	0,827*	1

\*The correlation is significant at the  $p < 0.001$  level.

Source: research data from SPSS report (2019).

Pearson’s correlation test shows a positive correlation between the constructs corporate social responsibility and culture types. All cultural types showed a significant and positive correlation with the perception of CSR, being stronger for the hierarchical culture ( $r = 0.547$ ). Therefore, for the four cultural types, the null hypothesis ( $H_0$ ) is rejected ( $p\text{-value} < 0.001$ ), and the culture

types are positively related to the perception of social responsibility in the companies addressed. In companies where hierarchical culture is prevalent, the perception of CSR is higher.

To analyze the interference of culture types (independent variable) on corporate social responsibility (dependent variable), linear regression (Table 3) was run with the



four cultural types, as all four cultures correlated positively and significantly with CSR.

**Table 3 - CSR regression**

Independent Variables	B	T	Significance
Clan Culture	0,179	1,073	0,285
Adhocratic Culture	-0,086	-0,545	0,587
Rational Culture	-0,190	-0,976	0,331
Hierarchical Culture	0,868	4,629	0,000

a. Dependent Variable: CSR

Source: research data from SPSS report (2019).

The model summary was an  $R^2$  of 0.311, which measures how well the model can explain the variability in CSR (HAIR et al., 2005), i.e., cultural types explain 31.1% of the variation in perceived CSR as a function of cultural types.

The predictive result of OC on CSR can be considered expressive, as the CSR construct encompasses different relationship practices between companies and their social context. The result also reinforces the idea of Tantalo and Priem (2016) that OC can promote CSR; and of Chams and García-Blandón (2019), about the possible positive effects of sustainable human resource management by establishing guidelines for attitudes and behaviors in companies.

The cultural type that significantly interferes with CSR is the hierarchical culture, that is, one that displays values and norms associated with bureaucracy. The culture is guided by assumptions of stability; employees accept formally established authority, imposed rules, and regulations (KIMBERLY; QUINN, 1984). Given the results found, it is possible to infer that some cultural values, such as those related to internal control and focus, which include communication and formalization, such as the centralization of decisions to achieve stability, typical of the hierarchical culture, can influence the practices of corporate social responsibility.

This type of culture is permeated by assumptions of stability and reflects the values and norms associated with bureaucracy. According to this cultural orientation, employees accept well the authority of formally established roles, imposed rules, and regulations, suggesting that motivating factors include security and order. Leaders tend to be conservative about technical issues (KIMBERLY; QUINN, 1984).

The results corroborate the findings of previous studies, in which the elements associated with organizational behavior, such as leadership style and OC traits, influence the company's involvement in CSR practices (WALDMANN ET AL., 2006; HEJJAS; SCARLES, 2018). It is also possible to infer the power of the preferences of the company's top leader in the choice to adhere to CSR practices (GUPTA; BRISCO; HAMBRICK, 2017), indicating that this theme is positively associated with more centralized and hierarchy-derived decisions (LEANDRO; REBELO, 2011).

The results are also in line with the study of Almeida and Sobral (2007) in Brazil. Through a scale focused on the attitudes of managers towards CSR, the study indicates that conservative managers are those who have a greater relationship with positive actions in the social context in which they are involved. These are organizations that evolved from the

traditional model, with characteristics of bureaucratic organizations in local management, but still with viability and autonomy that show elements of local culture (LENZIARDI, 2016).

The result is also aligned with the idea of Maon, Lindgreen, and Swaen (2010): organizations must provide the conditions to leverage an organizational culture turned to CSR. This is only possible when everyone in the organization shares the same idea when information is shared and employees do not oppose managers' decisions, as they perceive the positive results of these practices and the advantages generated by good relationships with stakeholders.

It is important to consider that the results also fit Kimberly and Quinn's (1984) hierarchical culture, where, in organizations with this cultural trait, employees accept formally constituted authority and subsequent regulations.

## 5 FINAL CONSIDERATIONS

The objective of this study was to verify the influence of organizational culture types on the predisposition to develop social responsibility initiatives, to identify the predominant culture type among the companies investigated. Confirming that CSR is associated with organizational culture, the investigation helped to show a positive correlation between organizational culture types and CSR initiatives carried out, allowing some conclusions according to the research question.

The result, which indicates that the type of hierarchical culture that establishes well-defined positions in organizations is a predictor of social responsibility practices, allows equating future research efforts to prove which elements of hierarchical culture reinforce CSR. Therefore, it is reasonable to state that CSR is introduced in companies through external pressure, perceived by the company's hierarchical superiors, and then internalized and shared

among employees, becoming a widely accepted element.

In other words, the results allow us to argue that the creation of a CSR culture is not only the result of beliefs constructed and shared by employees but something derived from the company hierarchy. Therefore, future studies could explore the nature of these choices, predicting whether they are associated with normative values of the leaders or whether they are a strategic choice of the company.

Among the limitations of the study is the difficulty of generalization resulting from the nature of the OC variable, considering external factors such as the country's culture and even the regional differences typical of countries with a large territorial extension such as Brazil. Therefore, further studies in other regions will be necessary to compare them.

Another limitation is that this study did not consider the four different forms of CSR (economic, ethical, legal, and philanthropic) to assess possible differences between the groups and their relationship with OC. This option could better understand the specifics of the CSR concept, for instance, the influence of actions with ethical appeal for internalizing cultural standards in companies.

A third aspect to consider in future studies is the possibility of doing a study that includes more sectors and business dimensions. This study considered only the employment relationship as a criterion for analysis, and the sample was not focused on an economic sector or companies of a specific size.

For example, studies could make this cutout to assess possible differences between family-owned companies, small and medium-sized companies, and large companies, especially publicly traded ones, for having formally instituted stakeholder management practices. In this sense, the studies could differentiate companies that produce a greater volume of rejects or exploitation of natural resources, in addition to assessing the degree of maturity of CSR

actions and their association with established human resources policies.

Even considering the limitations, this study achieved its objectives by presenting a highly significant relationship between OC and CSR, allowing a debate on the relationship between the beliefs shared within the organization and the company's actions with its stakeholders. The findings allow for the creation of a more interrelated image of the company with its surroundings, in addition to suggesting a movement of openness of companies to structure actions of collaboration with society and the preservation of natural resources, improving their external reputation and creating a greater purpose among employees.

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