

BRIDGING UNIVERSAL AND LOCAL – THE NARROW RIDGE OF GLOBAL STANDARDS WITH CULTURAL CONTEXT IN CORPORATE SOCIAL RESPONSIBILITY

Muhamet Kqiku

Sofia University St. Kliment Ohridski

<https://doi.org/10.70300/NKHD7241>

Abstract: *In recent years, repeated ethical scandals have led to severe reputational crises and substantial financial losses for globally operating corporations. Prominent examples such as Walmart’s unsuccessful expansion into Germany, Home Depot’s failed market entry in China, and the bribery allegations involving Walmex in Mexico illustrate that these setbacks cannot be explained solely by cultural misunderstandings. Rather, they reveal deficiencies in ethical governance, risk assessment, and timely managerial intervention. Multinational companies operate within complex environments where universal corporate standards intersect with diverse local norms and practices. This creates a structural tension between the aspiration to apply consistent global principles and the necessity to adapt to country-specific contexts. When organizations fail to distinguish between legitimate cultural differences and genuine ethical conflicts, the result is often misconduct, regulatory violations, and erosion of stakeholder trust.*

This article advances the concept of a comparative cross-cultural ethics assessment as a comprehensive approach to corporate social responsibility. The framework seeks to safeguard fundamental principles such as human dignity, fairness, and environmental sustainability while allowing context-sensitive implementation. It also draws a clear distinction between formal compliance motivated by fear of sanctions and authentic responsibility grounded in internalized ethical commitment, particularly in relation to global supply chains, digital ethics, and sustainable business models.

Keywords: *Corporate Social Responsibility; Business Ethics; Cross-Cultural Ethics; Stakeholder Theory; Carroll’s Pyramid*

INTRODUCTION

Efficiency, success and responsibility in the globalised economy, taking ethical challenges into account

In the context of an increasingly intensifying globalization, the relevance of ethical challenges for multinational companies is also rising (Singh 2025, 4). Often, this leads to financial failures due to cultural, legal, and institutional differences. Therefore, it is not surprising that there is a connection between ethical misconduct and business losses. Take Walmart’s expansion efforts, for example. The company failed in no small part because American practices such as scripted friendliness and rigid hierarchies clashed with German preferences for directness, low power distance, co-determination, and loyalty to discounters like Aldi (The Culture Factor 2025). This alienated both customers and employees who had grown up in a culture that prioritized individualization over corporate rituals, resulting in the sale of 85 stores at a loss of over billion. The same was true for Home Depot and its expansion efforts in China. In this case, the company also fell victim to cultural blindness. The DIY model of Home Depot is more associated with hobby and fun in the West, but in the context of a developing country, it signals poverty, which ultimately led to the closure of all 13 stores between 2007 and 2012 with a loss of 160 million dollars (Moffett 2019). Also in this list is the bribery scandal of Walmart in Mexico (Walmex). In this case, local managers made payments of 24 million dollars as “operating expenses” (Blodget 2012) in an environment with high market distance (Hofstede score 81) and weak oversight (Thom 2019, 9). They violated the US-FCPA, corporate policies, and whistleblower warnings until systematic governance failures were uncovered as part of a 282.7 million fine (Debter 2019).

These cases show that within the framework of increasing globalization, moral complexities among stakeholders (shareholders, customers, suppliers, etc.) are being amplified. The distinction between ethical adjustments and non-negotiable violations necessitates a comparative intercultural ethical evaluation framework. This includes four components: normative universal standards such as anti-corruption (rooted in Kant's deontology and Singer's utilitarianism) (Kant 1900, 421; Gilson 2006), cultural-institutional factors (Hofstede dimensions, local laws), organizational governance (compliance enforcement), and perceptive training for ethical awareness. In Friedman's 1970 doctrine, CSR was still limited to rule-compliant profit, but today sustainability is much more legitimized (Friedman 1970, 126). But this has changed massively. In 2018 86% of S&P 500 companies released sustainability or corporate sustainability reports, while it was just under 20% in 2011 (Gillan, Koch & Starks 2021, 1). True, autonomous responsibility according to Kant surpasses heteronomous compliance (Wright 2025).

RESEARCH METHODOLOGY

This article is based on a narrative literature review. The aim was to analyze theoretical frameworks of Corporate Social Responsibility (CSR) and cross-cultural business ethics, with particular focus on the integration of universal ethical principles in diverse regulatory and cultural contexts. The analysis draws on foundational CSR literature (Carroll's pyramid model, stakeholder theory), ethical frameworks (deontology, consequentialism), cultural dimension theory (Hofstede), and empirical case studies of multinational corporations. The literature was selected based on its relevance to the distinction between compliance-based and responsibility-based organizational approaches in global business operations.

RESULTS

Carroll's CSR pyramid: foundation, impact and evolution of corporate social responsibility

When we think of corporate social responsibility, Archie B. Carroll inevitably comes to mind as one of the first thinkers in this field. His research has significantly shaped our current understanding of the ethical obligations of companies. His article "The Pyramid of Corporate Social Responsibility: Towards the Moral Management of Organisational Stakeholders" (1991) explains an integrated model. In this model, four mutually reinforcing dimensions are at the core of CSR (Corporate Social Responsibility) research. This was of significant theoretical relevance as it questions the false dichotomy between profit and responsibility. In Carroll's pyramid, economic responsibility is the foundation. Consequently, companies have the obligation to achieve sustainable financial returns. Therefore, according to Carroll, it is essential to "produce goods and services that consumers needed and wanted to make an acceptable profit in the process." (Carroll 1991, 41). In this context, the concept of economic viability is not seen as an obstacle to social responsibility. In his view, companies should pursue all dimensions simultaneously. For this economic viability is a foundation, but not a prerequisite to start with an ethical responsibility. In his perception, this represented what society understood as legitimate business conduct. In this context, he also included various legal forms, such as labour law, environmental protection laws, and standards for fair competition. "Society has not only sanctioned business to operate according to the profit motive; at the same time business is expected to comply with the laws and regulations promulgated by federal, state, and local governments as the ground rules under which business must operate. As a partial fulfilment of the "social contract" between business and society, firms are expected to pursue their economic missions within the framework of the law." (Carroll 1991, 41). The minimal expectations for legitimate corporate behaviour are represented by legal compliance. In Carroll's framework, this responsibility is positioned as a middle level and not as the highest level. This clarifies that compliance with the law is necessary and important but does not constitute the entirety of ethical obligation. In Carroll's framework, ethical responsibility is included. In this context, companies do the right thing for their stakeholders not just because the law requires it, but because it is the right thing to do. In Carroll's definition, "At its most fundamental level, this is the obliga-

tion to do what is right, just, and fair, and to avoid or minimize harm to stakeholders (employees, consumers, the environment, and others).” (Carroll 1991, 42). It is expected by society of the company, even though it is not legally mandated. In this dimension, it is acknowledged that regulations are generally reactive and only follow societal recognition of wrongdoing, rather than proactively defining moral standards. Carroll goes a step further and sees ethical responsibility as the obligation for companies to anticipate and address stakeholder concerns before they are developed into formal legal requirements. Also to respect the dignity and rights of the people to be protected, even if that goes beyond legal minimum requirements. In this dimension, the difference between compliance-oriented and responsibility-oriented entrepreneurial thinking becomes clear. In the philanthropic dimension, voluntary contributions through which companies contribute to the well-being of the community, social progress, and cultural enrichment are addressed. It is positioned at the top of the pyramid, but it is not an optional position. It is to be understood as an entrepreneurial ability to contribute positively to the broader society once the basic responsibilities are ensured. Carroll acknowledges that this dimension is less relevant for the organisation’s deliberation, even though it is often the most visible and represents the expression of corporate commitment to the common good. Carroll emphasises throughout his entire work that “CSR or stakeholder perspective would recognize these tensions as organizational realities but focus on the total pyramid as a unified whole and how the firm might engage in decisions, actions, and programs that simultaneously fulfil all its component parts.” (Carroll 1991, 42–43). With this, he aims to raise awareness that lower levels must not be abandoned once higher levels are reached. These are continuous organizational commitments. Companies can be both profitable and compliant with the law, but if they do not respect the dignity of stakeholders and meet moral standards, these companies can be ethically deficient. Similarly, an organization undermines the foundation for a higher level if it pursues ethical and philanthropic goals without maintaining economic profitability or legal compliance. His framework has significantly evolved through his ongoing research. For this, his re-conceptualization from 1999 (in *Business Society*) is relevant. In that he argues that CSR is better understood as focusing on the relationship of the organization with its stakeholders. He claims “There is a natural fit between the idea of corporate social responsibility and an organization’s stakeholders” (p. 43). Arguing that the term “social” in CSR has been seen by some as vague and lacking in specificity as to whom the corporation is responsible, I suggested that the stakeholder concept, popularized by R. Edward Freeman (1984), personalizes social or societal responsibilities by delineating the specific groups or persons business should consider in its CSR orientation and activities. Thus, the stakeholder nomenclature puts “names and faces” on the societal members or groups who are most important to business and to whom it must be responsive (p. 43).” (Carroll 1999, 290). It is therefore increasingly about recognizing real people with their own genuine concerns. This creates a dimension away from purely abstract rules to the understanding of how decisions impact people and organizations. In his latest developments, particularly his commitment to sustainability issues and his stakeholder capitalism framework, it shows that the fundamental pyramid model remains analytically robust. However, the application must be adapted to the emerging challenges of business ethics.

How to compare CSR ethics in different situations

It is inherent in things that natural conflicts exist between efficient action, business success, and ethical trust. Ethics in global business should not be seen as an insurmountable conflict of values, but rather as an opportunity for a balanced comparison of ethical standards. It is also important to distinguish between two erroneous alternatives. If we take a look at extreme moral relativism, then the definition is that “moral judgments are true or false only relative to some particular standpoint (for instance, that of a culture or a historical period) and that no standpoint is uniquely privileged over all others.” (Westacott, *Internet Encyclopedia of Philosophy*). This implies that one should do what is promoted by one’s own culture and that all ethical frameworks are equally valid. However, this assessment is problematic, as the basis for any ethical judgement would be lost if these universal moral standards did not exist. On the other hand, we have imposed universalism. This approach describes that identical procedures should be carried out everywhere without contextual

adaptation. It is important to mention here that it lacks philosophical rigour and practical feasibility. This usually leads to resistance and associated operational failures. Within the framework of the comparative cross-cultural ethics assessment, the integrated approach is helpful. Through the first component, the normative foundation, it is ensured that the core principles (human dignity, justice, environmental protection, rule of law) are culturally non-negotiable, but rather deontologically binding. The cultural-institutional approach ensures that an understanding is created that cultures differ in various aspects (such as power distance, communication, institutional maturity and economic capacity) and thus prevents both imposed universalism and false relativism (Tilley 1998, 272–290). The organisational implementation then describes that, while the principles are the same, the processes are different. While the cost of living varies depending on the local standard of living, the condition that workers deserve a decent wage remains constant. In different countries and cultural contexts, there are various support bodies for employees (works councils in Germany, unions in the USA, community committees in developing countries), but their right to participate is the same everywhere. In this case, false relativism is prevented because it reveals that “cultural necessity” often conceals an organisational choice. If we are in the same cultural context and some companies respect the dignity of employees while others exploit them, it is not the cultural context but the organisational commitment that matters. Universal practices do not require identical practices everywhere, but contextually appropriate mechanisms to operationalise these principles.

In the fourth component, the perception of stakeholders, contextual problems that hinder implementation are identified through the involvement of local interest groups. In this context, through the cultural lens of the employees, it is understood how they perceive the universal principles. This contradicts a top-down implementation. The Walmex case, which has already been discussed here, can also be considered empirical evidence in this context. From the perspective of moral relativism, one can say that due to Mexico’s power distance, bribery was considered normal (The culture factor 2025). This was seen as part of the game, which led to a significant loss of image and a high fine. But the imposed universalism approach also did not work here. There were indeed a zero-tolerance policy and a desired identical enforcement. However, this was seen by the local managers as cultural disrespect.

The idea behind it is that CSR is a part of applied ethics. This must be implemented in the everyday decisions of a company. This means that it must go beyond consequentialism (how do actions affect society?) and be implemented within the framework of deontology. Even though it would be desirable, it is also clear that each idea creates different CSR approaches, but none alone encompasses all global business ethics. Let us take an example of this. Within the framework of consequentialism, a cost reduction could be justified to help society, but fairness is excluded and ignored. Here, deontology could protect the rights of employees, and virtue ethics could foster trust through ethical behaviour without needing to determine measurable successes. Carroll’s pyramid model supports companies in implementing ethical principles in practice. Its four dimensions should not be applied uniformly everywhere, but rather implement universal core values in context-dependent forms. While core principles remain constant, the details vary locally. Through sustainable value creation, companies earn money, which can support jobs, innovation, and social commitments. Of course, it strongly depends on what can be defined as sustainability. This is generally dependent on the type of economy being considered and how developed a country is. Generally, organisations must follow the rules wherever they operate. And that is exactly where the problem lies. The rules are not the same everywhere and change from place to place (labour laws, environmental standards, anti-corruption guidelines). Compared to Germany or the USA, textile manufacturers in Bangladesh face significantly weaker environmental regulations when it comes to water pollution or chemical wastewater. A tragic example of this is the collapse of Rana Plaza, in which 1,134 people lost their lives. While they operate legally in the local market, they cause massive environmental damage that would be considered violations in Germany. This is the problem with labour standards. They always tell a story of power and inequality. The fact that a worker in Southeast Asia earns one-third less than his European counterpart for the same work illustrates the extent of deliberate legal decisions rather than a natural economic law. This inequality

is a constant challenge for multinational companies. On the one hand, local labour laws must be adhered to, but at the same time, there is the problem that the laws often do not provide sufficient protection compared to the standards of the respective countries. From an ethical perspective, it is not enough to simply comply with local laws when doing business in multiple jurisdictions with very different protection standards (JIMS 2025). Ethically correct organisations actively commit to questioning whether the legal framework surrounding them truly protects the dignity of workers and ecological sustainability. The reference to the local legal situation is not sufficient for these organisations. This intrinsic commitment forms the basis of applied ethics in business. If organisations want to establish a comprehensive strategy, environmental and philanthropic responsibilities must also be anchored. In this context, approaches such as deontological duty, consequentialist harm reduction, virtue ethics, or care ethics, which “seeks to maintain relationships by contextualizing and promoting the well-being of care-givers and care-receivers in a network of social relations” (Sander-Staudt, Internet Encyclopedia of Philosophy) should also be applied in a contextualised manner. While environmental measures must be adapted to local conditions, philanthropic donations should address the specific needs of the community and respect the priorities of the stakeholders, rather than forcing an image improvement. Comparative ethics demands genuine responsibility through local adaptation and stakeholder involvement, rather than justifying cultural or contextual differences as moral relativism.

Global supply chains are becoming increasingly interconnected, leading to greater challenges for intercultural and ethical evaluation. The protection of labour dignity represents a universal moral principle based on values such as human worth and harm prevention. Wages must ensure that local living costs can be covered. At the same time, occupational safety requires that local regulations and the availability of local resources be utilised (Dahan, Lerner, Milman-Sivan 2021). For Carroll, respect is universal and not culture-dependent. In his “Orientation Towards Employee Stakeholders” he describes the Moral Management Type: “Employees are a human resource that must be treated with dignity and respect. The goal is to use a leadership style such as consultative/participative that will result in mutual confidence and trust. Commitment is a recurring theme. Employees’ rights to due process, privacy, freedom of speech, and safety are maximally considered in all decisions. Management seeks out fair dealings with employees.” (Carroll 1991, 46). For this, a comparison with Hofstede and his dimensions and definitions can also be relevant. His cultural dimensions, particularly power distance in this case, might explain why different participatory mechanisms have emerged that restrict the right to participate, but they certainly do not provide a justification for their abolition. In his definition power distance is defined as “the extent to which a society accepts the fact that power in institutions and organisations is distributed unequally.” (Hofstede 1980, 45). In this context, employee participation can lead to significant added value in decision-making processes, resulting in greater efficiency. According to Crifo and Rebérioux, this type of co-determination has the advantages that “codetermination seems to positively impact wage and remunerations” (Crifo and Rebérioux 2024, 248) and at the same time “increased profitability (e.g. Svejnar, 1982) and lower labor fluctuations.” (Crifo and Rebérioux 2024, 248).

For Hofstede, who is considered one of the most influential cultural researchers, this participation can only be successfully undertaken if culture is also considered. He emphasises “One cannot write meaningfully about organisational participation without embedding it within a national cultural context.” (Hofstede 2001, 109). It is interesting that even within research, different views and definitions of how this culture manifests itself emerge. While for Hofstede it is about shared values among individuals that regulate their perceptions and behaviours as well as their social relationships (Hofstede 1980), for many other researchers, such as Kroeber and Kluckhohn it primarily concerns traditional ideas and their associated values. They refer “Culture consists of patterns, explicit and implicit, of and for behaviour acquired and transmitted by symbols, constituting the distinctive achievement of ‘human groups, including their embodiments in artifacts; the essential core of culture consists of traditional (i.e., historically derived and selected) ideas and especially their attached values; culture systems may, on the one hand, be considered as products of action, on the other as conditioning elements of further action.” (Kroeber and Kluckhohn 1952, 181).

On the topic of employee participation, a study by Valverde-Moreno, Torres-Jiminez, and Lucia-Casdemunt (2020) is also extremely interesting. In this study, the opinions of 25,000 workers from 31 European countries are presented. Here, it is particularly interesting that “the greater the indulgence of the country, the greater the direct employee PDM, and indulgence is the most influential variable with the highest standardised β value 0.646” and that “the greater the masculinity of the country where the company is located, the lower the direct employee PDM.” (Valverde-Moreno, Torres-Jiminez, Lucia-Casdemunt 2020, 11). Furthermore, PDM correlates significantly with the Hofstede dimensions. The study notes in this: In the study, it says about this: “To examine whether these differences could be related to cultural values, a correlation analysis between Hofstede’s dimensions and PDM was performed. Pearson’s correlation coefficients (Table 4) showed that all culture indicators have a significant linear relationship with PDM.” (Valverde-Moreno, Torres-Jiminez, Lucia-Casdemunt 2020, 10).

In this context, it is important that the appropriate cultural system is adapted to the culture and the respective laws, and that it gives workers the opportunity to shape decisions that affect their lives. Through ignorance of contextual variations, companies create resistance and cultural alienation. Conversely, the strict adherence to local conditions is not necessarily effective either. Child labour, forced labour, exploitation, and corruption are always wrong, regardless of the local environment we find ourselves in. Companies need red lines, even if cultural differences or business needs could be used as excuses. Moral principles, such as dignity, fairness, and honesty, must be the standard to which the local context is adjusted. Here, individual flexibility plays a role. A participatory CSR approach begins with deliberative collaboration on-site and implements it with universal principles. It should be noted that stricter regulations make it more difficult to clearly distinguish between universal moral values and local implementation (Dahan, Lerner, Milman-Sivan 2021). Voluntary CSR initiatives that become binding ESG regulations make it difficult to distinguish between compliance and genuine ethical responsibility. Applied ethics is particularly important here. Companies do not use regulatory requirements merely as an obligation, but as a starting point for profound change to establish actual transformation. This can be achieved by strengthening internal controls, actively involving stakeholders, and making responsibility the foundation of the corporate strategy. In this context, the achievement of ethical change varies significantly depending on the institutional context. In this context, the stronger the rule of law and the enforcement of rights, the more NGOs and free media are present, the more likely genuine ethical changes will be promoted through MTDP mechanisms. If the conditions are not prevalent, it usually results in identical regulatory requirements merely generating documentation for compliance, while the actual practices remain unchanged. This underscores that achieving an ethical commitment depends more on organisational culture, leadership orientation, and stakeholder engagement than on mere compliance with regulations as a performance metric.

Through new technologies, the need arises to identify new dimensions and ethical considerations that are not yet considered in current CSR models. Due to the ever-increasing relevance of cybersecurity, artificial intelligence, and digital platforms, there is a need to develop new ethical questions as well as their impacts and solutions. For example, if we look at data rights and digital dignity, we recognise that different cultural and legal systems have been conceived differently in this regard. In European law, individual autonomy and privacy are placed at the centre as fundamental human rights. This leads to individuals having greater self-control over private information. In contrast, when looking at some Asian or African approaches, this individual aspect is shifted towards a collective or familial approach. This also aligns with the cultural values of these regions. And here lies the crux for internationally operating companies. For cost and efficiency reasons, they aim to establish uniform approaches, processes, and values, while they must not overlook these local variations. Applied ethics has the task of developing normative structures that incorporate data management and technological practices into universal obligations (human dignity, autonomy, etc.) while simultaneously considering the differences in cultural realisations. It helps to compare how companies in different countries understand and implement their ethical obligations. It is important here that we take this as an approach to analyse differences and not just

to excuse them. This comparative approach can enable companies to determine how organisations implement their legal and cultural obligations and are truly designed to uphold the dignity of the individual and bring about a significant improvement. For example, if a company in Vietnam allocates additional time for employees to attend to their prayers, it strengthens employee bonds and their well-being.

CONCLUSION

Companies that wish to take on genuine ethical responsibility should engage in developing a systematic ethical assessment based on four key elements. First, establish a clear framework, such as the comparative cross-cultural ethics assessment. This offers a theoretically grounded approach and prevents the erroneous separation of rigid universalism and principle-less relativism. Next, companies should clearly distinguish between implementation approaches and universal principles. It is non-negotiable what value the dignity of the worker holds, but the various possibilities of employee participation can vary from culture to culture. The same goes for environmental protection. This is non-negotiable, yet specific environmental priorities can vary depending on local conditions. We could apply the same as described in the article to the cost of living and wages. This openness in differentiation creates ethical consistency for companies without operational rigidity. Thirdly, ethical and economic success can only be achieved in harmony if stakeholders are sincerely involved. This includes the co-determination of employees in the various participation mechanisms and determining which environmental priorities and economic commitments are most relevant to them. Even research shows that employees can distinguish between genuine voice and alibi participation. While in the first case the management responds substantially, in the other case input is gathered but simply ignored.

A very interesting paper was published by Scholz and Vitols. In their 2019 published article they mention “By contrast, substantive CSR involves real changes to operations and requires the commitment of organizational resources. Codetermination strength is strongly and positively related to all three of the substantive types of CSR we examine, the adoption of targets for emissions reduction, the publication of a CSR report and commitment to employment security. This suggests that worker representatives are selective with regard to the policies they support: they appear less likely to support symbolic than substantive forms of CSR.” (Scholz and Vitolis 2019, 244). And this is even more important in today’s rapid changing world. As claimed by John Elkington “As a result, in today’s world “very few of us feel unconditional loyalty to anyone or anything” (Elkington 1998, 44) and “In the new order, it turns out, stakeholders, whether they are customers, employees, or triple bottom line campaigners, want to be (and to be treated as) partners. In fact, the same “zero defection” targets that Reichheld proposes for companies wanting to be “loyalty leaders” can be cross-applied to broader stakeholder relationships.” (Elkington 1998, 45). In the next step, accountability mechanisms should also be established at the organizational level. These can include ethics officers, whistleblower protection measures, and a code that requires executives to act as soon as ethical obligations are violated. Only through this consistent handling will rhetorical statements become genuine ethical implementations. This ultimately leads to a long-term change not only in strategy but also in the company’s purpose. In traditional shareholder-oriented models, stakeholders are considered costs that should be minimized at best. In stakeholder-inclusive models, these are moral actors, whose dignity and interests form an important cornerstone of the organization. Comparative cross-cultural ethics assessment creates a genuine transformation within the company. This is reached by systematically integrating universal principles and contextual mechanisms and engagement. They ensure that executives and stakeholders can discuss together what the organization owes to society and how this debt is compatible with economic goals. The future is bringing interesting development through CSR and stakeholder management. Like described by Rodríguez-Fernández, Gaspar-González and Sánchez-Teba “The emerging trends detected focus on board diversity (ZubeltzuJaka, Alvarez-Etxeberria, & Ortas 2020) as well as corporate reputation along with the company’s financial performance. Also new topics that are raising interest among researchers are audit committees and board member profile analysis. Depending

on the timeline figure, terms such as women, China, information disclosure or gender diversity are preferred by researchers at this time.” (Rodríguez-Fernández, Gaspar-González and Sánchez-TeBa 2020, 10).

REFERENCES

- BLODGET, H., 2012. Busted: Walmart Caught in Huge Bribery Scandal – Senior Management Knew About It and Tried to Cover It Up. *Business Insider*, available under: <https://www.businessinsider.com/walmart-bribery-scandal-2012-4>
- CARROLL, A. B., 1991. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organisational Stakeholders. *Business Horizons*, Volume 34, Issue 4, pp. 39–48.
- CARROLL, A. B., 1991. Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society*, Volume 38, Issue 3, pp. 268–295.
- CRIFO, P.; REBÉRIOUX, A., 2024. Employee participation as a new frontier in corporate social responsibility: A review of the literature. *Journal of Participation and Employee Ownership*, 7(3), pp. 241–254.
- DAHAN, Y.; LERNER, H.; MILMAN-SILVAN, F., 2021. Shared Responsibility and Labor Rights in Global Supply Chains. *Journal of Business Ethics*.
- DEBTER, L., 2019. Walmart Will Cough Up \$282 Million To Put Years-Long Bribery Investigation Behind It. *Forbes*. Available under: <https://www.forbes.com/sites/laurendebter/2019/06/20/walmart-will-cough-up-282-million-to-put-years-long-bribery-investigation-behind-it/>
- ELKINGTON, J., 1998. Cannibals with Forks: The Triple Bottom Line of 21st Century Business. *Environmental Quality Management*, pp. 37–51.
- FIRMEX, 2014. Seven Epic Fails by Businesses That Tried Expanding into Foreign Markets. *Firmex Resources Blog*. Available under: <https://www.firmex.com/resources/blog/seven-epic-fails-by-businesses-that-tried-expanding-into-foreign-markets/>
- FRIEDMAN, M., 1970. The Social Responsibility of Business Is to Increase Its Profits. *New York Times Magazine*, 33, pp. 122–126.
- GABRIELLELEE, 2021. The Reasons Behind Home Depot’s Multimillion Dollar Failure in China. *Medium*. 01.03.2021. Available under: <https://medium.com/writ-150-at-usc-fall-2020/the-reasons-behind-home-depots-multi-million-dollar-failure-in-china-699bcb76ec25>
- GILLAN, S. L.; KOCH, A.; STARKS, L. T., 2021. Firms and social responsibility: A review of ESG and CSR research in corporate finance. *Journal of Corporate Finance*, Elsevier, vol. 66(C).
- GILTON, D., 2006. Chew the Right Thing. *Mother Jones*. Available under: <https://www.motherjones.com/politics/2006/05/chew-right-thing/>
- HARRIS, J., 2015. War Story: The Wal-Mart Mexico Bribery Scandal. *Intellex Forensics (blog)*. Available under: <https://intellexforensics.com/war-story-the-wal-mart-mexico-bribery-scandal/>
- HERTLEIN, B., 2023. Zehn Jahre Rana-Plaza-Unglück: Eine Mahnung für bessere Arbeitsbedingungen in Bangladesch. *Amnesty International*. Available under: <https://www.amnesty.de/informieren/aktuell/bangladesch-zehn-jahre-rana-plaza-unglueck-textilindustrie-arbeitsbedingungen>
- HOFSTEDE, G., 1980. *Culture’s Consequences: International Differences in Work-Related Values*. Sage.
- HOFSTEDE, G., 2001. *Culture’s Consequences. Comparing Values, Behaviors, Institutions, And Organizations Across Nations*. Sage (2nd Edition).
- HOFSTEDE, G., 1983. National Cultures in Four Dimensions: A Research-Based Theory of Cultural Differences among Nations. *International Studies of Management & Organization*, Vol. 13, no. 1/2, pp. 46–74.
- JAGANNATH INTERNATIONAL MANAGEMENT SCHOOL (JIMS), 2025. *Ethical Considerations in Cross-Cultural Business Practices*. Available under: <https://www.jagannath.org/blog/ethical-considerations-in-cross-cultural-business-practices/>
- KANT, I., 1900-. *Gesammelte Schriften. Preussische Akademie der Wissenschaften et al*. Berlin: Akademie-Verlag, <https://korpora.org/kant/aa04/421.html>
- KNORR, A.; ARNDT, A., 2003. Wal-Mart in Deutschland – eine verfehlte Internationalisierungsstrategie. *Materialien des Wissenschaftsschwerpunktes „Globalisierung der Weltwirtschaft*, no. 25
- KROEBER, A. L.; Kluckhohn, C., 1952. *Culture: A Critical Review of Concepts and Definitions*. Cambridge, MA: Peabody Museum, p. 181.
- MOFFETT, M., 2019. Why Home Depot Failed in China. *CNBC*. Available under: <https://www.cnbc.com/2019/06/14/why-home-depot-failed-in-china.html>
- RODRÍGUEZ-FERNÁNDEZ, M.; GASPAR-GONZÁLEZ, A. I.; SÁNCHEZ-TEBA, E. M., 2020. Sustainable social responsibility through stakeholders engagement. *Corporate Social Responsibility and Environmental Management*, pp. 1–12.
- SANDER-STAUDT, M. Care Ethics. *Internet Encyclopedia of Philosophy*. Available under: <https://iep.utm.edu/care-ethics/#H12>
- SCHOLZ, R.; VITOLS, S., 2019. Board-level codetermination: A driving force for corporate social responsibility in

German companies? *European Journal of Industrial Relations*, Vol. 25, Iss. 3, pp. 233–246.

SINGH, K., 2025. How Globalization Has Redefined Business Ethics. *International Journal of Multidisciplinary Research (IJFMR)*, 7(4), pp. 1–15.

THE CULTURE FACTOR, 2025. *Country Comparison Tool*. Available under: <https://www.theculturefactor.com/country-comparison-tool?countries=germany>.

THOM, E., 2019. *Exploring Small Business Management in Mexico and the United States using Hofstede's Dimensions*. University Honors Theses. Paper 719.

TILLEY, J. J., 1998. The Problem for Normative Cultural Relativism. *Ration Juris*, Vol. 11. No. 3, pp. 272–290.

WESTACOTT, E. Moral Relativism. *Internet Encyclopedia of Philosophy*. Available under: <https://iep.utm.edu/moral-re/>

WILLIAMS, G., 2023. Kant's Account of Reason. *The Stanford Encyclopedia of Philosophy* (Summer 2024 Edition). Available under: <https://plato.stanford.edu/archives/sum2024/entries/kant-reason/>

WRIGHT, S. DR., 2025. *Deontic Ethics*. Available under: <https://www.drstevenawright.com/deontic-ethics/>

МЕЖДУ УНИВЕРСАЛНОТО И ЛОКАЛНОТО – ДЕЛИКАТНИЯТ БАЛАНС МЕЖДУ ГЛОБАЛНИТЕ СТАНДАРТИ И КУЛТУРНИЯ КОНТЕКСТ В КОРПОРАТИВНАТА СОЦИАЛНА ОТГОВОРНОСТ

Резюме: През последните години поредица от етични скандали предизвикаха сериозни репутационни кризи и значителни финансови загуби за глобално оперирани корпорации. Примери като неуспешната експанзия на Walmart в Германия, проваленият опит на Home Depot да навлезе на китайския пазар, и корупционните обвинения срещу Walmart в Мексико показват, че подобни неуспехи не могат да се обяснят единствено с културни различия. Те разкриват дефицити в етичното управление, оценката на риска и навременната управленска намеса.

Мултинационалните компании функционират в сложна среда, в която универсалните корпоративни стандарти се пресичат с разнообразни локални норми и практики. Това поражда структурно напрежение между стремежа към прилагане на единни глобални принципи и необходимостта от адаптация към националния контекст. Когато организациите не успеят да разграничат легитимните културни особености от същинските етични конфликти, последиците често са нарушения, регулаторни санкции и ерозия на доверието на заинтересованите страни.

Статията предлага концепцията за сравнителна межкултурна етична оценка като цялостен подход към корпоративната социална отговорност. Рамката цели да гарантира основни принципи като човешко достойнство, справедливост и екологична устойчивост, като същевременно допуска контекстуално съобразено прилагане. Прави се и ясно разграничение между формалното спазване на изискванията, продиктувано от страх от санкции, и автентичната корпоративна отговорност, основана на вътрешно възприети ценности, особено в областта на глобалните вериги на доставки, дигиталната етика и устойчивите бизнес модели.

Ключови думи: корпоративна социална отговорност; бизнес етика; межкултурна етика; теория на заинтересованите страни; пирамида на Карол

Мухамет Кяйку, докторант

ORCID ID: 0009-0005-7536-8189

Софийски университет „Св. Климент Охридски“

София, България

E-mail: muhametkqiku@gmx.de