A CROSS-CULTURAL COMPARISON OF CSR AND RESPONSIBLE LEADERSHIP ORIENTATIONS: UNITED STATES VS. VIETNAMESE STUDENTS

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ABSTRACT

This study examined the differences and relationship between corporate social responsibility orientations (CSRO) and responsible leadership orientations (RLO) among U.S. and Vietnamese business students to support the conceptualization of responsible global leadership. Despite cultural differences, both groups ranked CSR responsibilities (economic, legal, ethical, and philanthropic) consistent with Carroll's (1979, 1991) CSR model and scored highest on the opportunity seeker and integrator responsible leadership orientations, consistent with Pless, Maak, and Waldman's (2012) model. No statistically significant differences were found between the two groups of business students. The results of this study suggest that future global leaders from both individualistic and collectivist cultures are likely to implement CSR policies and activities as a means to align with internal financial goals and non-economic stakeholder expectations, contributing to the conceptualization of the responsible global leadership field.

Keywords: Corporate Social Responsibility, Cross-Cultural Studies, Responsible Leadership, Responsible Global Leadership

INTRODUCTION

Global corporations increasingly operate across multiple geographic and cultural boundaries, requiring leaders to balance diverse stakeholder interests. The challenge of managing competing interests is increased by grand societal challenges, such as climate change, inequality, and conflict, which require more responsible approaches to leadership in a global context (Pless, Maak, & Waldman, 2012; Voegtlin, Scherer, Stahl, & Hawn, 2022).

Responsible global leadership (RGL), a nascent subfield within global leadership studies, has emerged in response to these challenges (Mendenhall, Miska, & Stahl, 2020). However, as a nascent field, there is no agreed-upon definition of RGL among scholars of global leadership. For this reason, I define RGL as "an orientation or mindset taken by organizational leaders to meet the societal and organizational expectations and interests of their multinational/multicultural stakeholders in those countries where the organization has an operating presence or other areas where the organization has a human impact" (Raza, 2024).

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In practice, global leaders often demonstrate RGL through corporate social responsibility (CSR) policies and activities (Stahl, Miska, Noval, & Sully de Luque, 2023; Stahl, Miska, Puffer, & McCarthy, 2016). However, leadership perspectives toward their responsibilities can vary at the individual level and impact the implementation of a business's CSR policies (Aupperle, Carroll, & Hatfield, 1985; Aupperle, 1982, 1984; Pless et al., 2012; Tang & Tang, 2018). For this reason, this study explores the intersection of CSR and responsible leadership by comparing business students' orientations from two culturally different countries, the United States and Vietnam.

LITERATURE REVIEW

Carroll's CSR Model

Carroll's (1979, 1991) CSR model used in this study outlines four categories of business responsibility: economic, legal, ethical, and philanthropic. Carroll's (1991) pyramid metaphor places economic responsibility as the base, implying that profitability supports all the other responsibilities. Hence, businesses must remain economically viable to meet their legal obligations and societal expectations and contribute to communities through voluntary initiatives.

Economic responsibility involves producing goods, services, and jobs that meet societal needs while generating profits to sustain operations and attract investment (Carroll, 2016). These profits also enable companies to support philanthropic efforts in the areas where they operate. However, in a global context, economic expectations for businesses may vary by country or region based on their standards of living and economic growth (Carroll, 2004, 2025).

Legal responsibility reflects society's "codified ethics" (Carroll, 2016), requiring firms to operate within established laws and regulations. However, legal standards vary globally, and businesses in countries with weaker governance must often rely on internal ethical guidelines. For example, businesses that operate in a developing country with weak governance may find that labor laws are not enforced or may experience some level of corruption (Carroll, 2004, 2025).

Ethical responsibility includes meeting societal expectations beyond the minimum legal requirements. Businesses are expected to operate ethically within the norms and values of society, even though these expectations may not be formalized by laws or regulations (Carroll, 2016). Globally, this requires businesses operating across multiple countries to incorporate recognized ethical standards, such as the U.N. Global Compact, which promotes the integration of human rights, labor, environmental, and anti-corruption policies into business strategies to meet ethical expectations across diverse cultures (Carroll, 2004; U.N. Global Compact, 2025).

Philanthropic responsibility encompasses those voluntary contributions, such as monetary gifts, services, and community engagement (Carroll, 1979, 1991). Although optional, many businesses strategically engage in these activities to reinforce their public perception and fulfill societal expectations of being a good corporate citizen within the areas where they operate. These activities in a global context should be guided by the needs of local communities, which can vary across cultures, regions, and living standards (Carroll, 2025).

Responsible Leadership

The second model used in this study is based on Pless et al.'s (2012) responsible leadership orientations (RLO). Responsible leadership is grounded in stakeholder theory, emphasizing the leader's role in managing the interests of their economic and non-economic stakeholders (Maak & Pless, 2006; Pless et al., 2012). Moreover, these stakeholder interests can influence a business's CSR policies and activities, as leaders must balance diverse and competing interests (Pless, 2023). Pless et al. (2012) categorized these leadership orientations into four types: traditional economist, opportunity seeker, integrator, and idealist.

Traditional economists are those leaders who prioritize business owners' or shareholders' profits with little regard for other stakeholders. They are unlikely to be committed to CSR activities or may only engage at the industry's minimum standard (Pless et al., 2012; Pless, 2023). This is because in the contemporary environment, business leaders may feel pressured by society to engage in some CSR-type activities (Pless, 2023).

Opportunity seekers are leaders who consider the broader needs of stakeholders when they provide competitive or economic benefits to the business (Pless et al., 2012). Hence, these business leaders strategically engage in CSR activities for financial gains rather than altruistic reasons. However, as a secondary benefit, these profit-motivated CSR activities can provide short-term solutions and support to social and environmental issues (Pless, 2023).

Integrators are leaders who genuinely include non-economic stakeholder needs in decision-making for altruistic reasons and mutual value creation (Pless et al., 2012). Compared to the opportunity seeker, these leaders authentically support CSR initiatives and have a broader sense of accountability to those non-economic stakeholders within society without compromising profits (Pless, 2023).

Idealists are leaders whose priorities are guided by moral purpose, leveraging their leadership and businesses to address broader societal concerns that matter to them and their stakeholders. These leaders are motivated by their commitment to humanitarian causes and are typically seen as service-oriented (Pless, 2023). Hence, their businesses are used to support the causes important to them, rather than to maximize profits.

These four RLOs provide a nuanced perspective on leadership motivations towards stakeholders, which can be applied across different cultures (Pless et al., 2012). In the contemporary environment, the most common RLOs are the opportunity seeker and integrator orientations because most businesses are expected to engage in CSR activities (Pless, 2023). Although there are leaders with the traditional economist and idealist orientations, these leaders are anomalies in the current business environment. Additionally, other factors, such as industry, generation cohort (e.g., Gen X, Gen Z), and national culture, can influence a leader's RLO.

Generation Z

The sample population for this study comprises of business students from the United States and Vietnam who belong to the Generation Z (Gen Z) cohort. Gen Zs (born between 1997 and 2012) are entering the global workforce with different expectations for business and leadership compared to previous generations (Eldridge, 2024; Gabrielova & Buchko, 2021; Le, Duc Tran, & Hoang, 2022). Studies suggest that Gen Zs, representing diverse cultures, place a strong emphasis on ethical business practices, sustainability, and social justice (Eldridge, 2024; Le et al., 2022; Ngoc Thang, Rowley, Mayrhofer, & Anh, 2022). Hence, this cohort is more likely to support companies that have a genuine commitment to CSR activities addressing social and environmental issues important to them and their communities (Gabrielova & Buchko, 2021; Ngoc Thang et al., 2022).

Unlike previous generations, Gen Zs were raised with access to information online and increased awareness of social and environmental issues from a younger age (Gabrielova & Buchko, 2021; Mohr & Mohr, 2017; Ngoc Thang et al., 2022). In the United States, Gen Zs entering the workforce were raised during the 9/11 terrorist attacks and the 2008 financial crisis, which influenced their preference for greater flexibility and work-life balance (Gabrielova & Buchko, 2021). In Vietnam, a recent study found that Gen Z job seekers were more attracted to companies with CSR programs because they are more concerned with social and environmental issues affecting their country (Ngoc Thang et al., 2022).

As emerging leaders, the Gen Z cohort's perceptions of businesses' obligations towards various stakeholders from two distinct cultures can contribute to the conceptualization of responsible global leadership. For this reason, the differences and relationships between corporate social responsibility orientations (CSRO) and RLO are examined among U.S. and Vietnamese business students. To better understand the cultural differences between the United States and Vietnam, the following section describes each national culture based on Geert Hofstede's six cultural dimensions (Hofstede, Hofstede, & Minkov, 2010).

Cultural Comparison

Culture is primarily viewed as the fundamental system of meanings that influence the thoughts and behaviors of people of a specific society or nation (Burton, Farh, & Hegarty, 2000; Nguyen & Truong, 2016). Hofstede (1993) described culture as "the collective programming of the mind which distinguishes one group or category of people from another" (p. 89). This study uses Hofstede's six cultural dimensions to compare U.S. and Vietnamese business students' orientations toward CSR and responsible leadership (Hofstede et al., 2010). Each of the six dimensions is measured on a scale of 0 to 100 to facilitate comparisons across different national cultures.

Vietnamese Culture

Vietnamese culture is influenced by Confucianism, which was spread by the Chinese Han Dynasty (206 B.C. – 220 A.D.), emphasizing hierarchy, moral conduct, and social harmony (Nguyen, Minh, Bensemann, & Kelly, 2018; Tran, 2020; Tuan & Anh, 2023). Confucianism in Vietnamese society is reflected across several areas, including family, business, and community life (Nguyen et al., 2018; Tuan & Anh, 2023). Kane, Akbari, Nguyen, and Nguyen (2022) suggest that Confucianism and collectivism may also influence Vietnamese business practices toward CSR in the form of philanthropy, as a way to give back to their communities. Vietnam's scores across Hofstede's dimensions show a collectivist, hierarchical society with restrained tendencies and moderate uncertainty avoidance (Hofstede et al., 2010).

Power Distance (70): Vietnamese society accepts hierarchical structures. Employees typically defer to authority and expect centralized decision-making by their leadership (Hofstede et al., 2010; Nguyen & Truong, 2016). Hence, employees usually are obedient and comply with orders without questioning or challenging their superiors (Nguyen & Truong, 2016).

Uncertainty Avoidance (30): Vietnamese culture exhibits moderate discomfort with ambiguity. In Vietnam, people tend to prefer structured work environments and are generally more risk-averse. Employees may hesitate to make decisions at work, but do exhibit some flexibility in their daily life decision-making (Hofstede et al., 2010; Nguyen & Truong, 2016; Nguyen & Aoyama, 2013).

Individualism (20): Vietnam is a highly collectivist society. Group harmony is valued, and most decisions are made with group benefit in mind (Hofstede et al., 2010; Nguyen & Truong, 2016). However, localized autonomy, as seen with village independence from neighboring villages, can explain some competition among employees, which can lead to disagreements at work (Nguyen & Aoyama, 2013).

Masculinity (40): Vietnam scores moderately on this index. Vietnam is a male-dominant society, with leadership roles predominantly held by men, and wage disparities persist along gender lines (Nguyen & Truong, 2016). Masculine countries are considered assertive and competitive, as observed by Vietnamese managers who emphasize work for the incentives that benefit them and their families (Hofstede, 2011; Nguyen & Aoyama, 2013).

Long-Term Orientation (57): Influenced by Confucian values, Vietnamese culture emphasizes perseverance, thrift, and moral integrity, although to a lesser extent than other Confucian cultures, such as China (87) or Korea (100) (Hofstede et al., 2010; Nguyen & Truong, 2016). Hence, Vietnamese people place a high value on moral integrity and ethical behavior to avoid shame, which are values associated with Confucianism (Nguyen & Truong, 2016).

Indulgence (35): Vietnam is a restrained culture. Societal norms discourage gratification and encourage discipline, hard work, and emotional self-control (Lee & Ande, 2023). Thus, the restrictive nature of Vietnamese culture can impact the feelings of freedom and happiness with members of their society (Hofstede et al., 2010; Lee & Ande, 2023).

United States Culture

The United States culture is based on the values of independence, achievement, and individual rights (Saenz, McGregor, & Nguyen, 2017; Shearer, 2008). According to Shearer (2008), most Americans believe financial independence comes from individual hard work and success. Similarly, Saenz et al. (2017) note that Americans are competitive and are motivated by individual successes to reach the "American Dream" (p. 228). The United States scores across Hofstede's dimensions show an individualistic, more equal society with fewer restraints compared to Vietnam (Hofstede et al., 2010).

Power Distance (40): The U.S. has relatively low power distance. Authority figures are often questioned, and open communication between employees and leaders is common in the workplace (Hofstede et al., 2010; Saenz et al., 2017). Hence, people from the United States are more comfortable with challenging authority (e.g., parents, bosses, etc.) in all aspects of life because power is distributed more equally than in cultures with large power distances, such as Vietnam.

Uncertainty Avoidance (46): Americans tolerate ambiguity and are more willing to take risks (Hofstede et al., 2010). This fosters innovation but can also enable unethical behavior in competitive environments (Bergiel, Bergiel, & Upson, 2012; Hofstede et al., 2010; Saenz et al., 2017). Additionally, people from the United States tend to be more tolerant of differing opinions and less confined by rules than those in moderate countries like Vietnam (Hofstede et al., 2010).

Individualism (91): The U.S. is among the most individualistic cultures globally, prioritizing individual goals over collective interests (Hofstede et al., 2010). Autonomy, self-reliance, and personal achievement are central to Americans (Bergiel et al., 2012; Hofstede et al., 2010; Saenz et al., 2017). However, more recent studies may yield lower individualism scores, as they represent a broader range of ethnicities and cultures integrated in American society (Hofstede et al., 2010).

Masculinity (63): American culture places a high value on competition, assertiveness, and material success (Hofstede et al., 2010). These masculine-associated traits are evident in areas such as workplace ambition and consumer behavior, demonstrating their success within U.S. society (Saenz et al., 2017).

Long-Term Orientation (26): The U.S. tends to favor short-term results, as evident in quarterly business metrics and national decision-making patterns (Hofstede et al., 2010; Saenz et al., 2017). According to Hofstede et al. (2010), impulsive actions, such as the 2003 Iraq invasion or the 2008 financial crisis, demonstrate a short-term orientation focused on immediate goals without considering the long-term implications of their decisions.

Indulgence (68): Americans are more likely to seek happiness through leisure and consumption (Hofstede et al., 2010). Saenz et al. (2017) described this as “Americans want to reward themselves for the hard work they do – ‘work hard, play hard’” (p. 228). Bergiel et al. (2012) also noted that in the United States, “overspending on cars and luxury is considered part of life” (p. 73).

This literature review presented existing knowledge on the relevant literature of CSR, responsible leadership, and Hofstede’s six cultural dimensions, which were used to examine the differences and relationships between the CSRO and RLO of U.S. and Vietnamese business students (Carroll, 1979, 1991; Hofstede et al., 2010; Pless et al., 2012). The following sections present the methodology, data, and results of the study used to help conceptualize the emerging field of responsible global leadership.

RESEARCH QUESTIONS AND HYPOTHESES

The central question for this study was: *How do the differences and relationships between the CSRO and RLO of two nationalities, representing individualistic and collectivist cultures, inform the conceptualization of responsible global leadership?* To examine these orientations, the following sub-questions (SQs) and hypotheses (H) were used for this study:

SQ1: Are there differences in the orientations of U.S. business students among the four components of CSR (economic, legal, ethical, and philanthropic) as determined by the CSRO instrument compared to Vietnamese business students?

$H1_0$: There is no statistically significance difference in the mean vector of U.S. business students among the four components of CSR as determined by the CSRO instrument compared to Vietnamese business students.

$H1_a$: There is a statistically significance difference in the mean vector of U.S. business students among the four components of CSR as determined by the CSRO instrument compared to Vietnamese.

SQ2: How do the relationships among the four components of CSR (economic, legal, ethical, and philanthropic) differ between U.S. business students and Vietnamese business students as determined by the CSRO instrument?

$H2_0$: The relationships among the four components of CSR do not significantly differ between U.S. business students and Vietnamese business students as determined by the CSRO instrument.

$H2_a$: The relationships among the four components of CSR significantly differ between U.S. business students and Vietnamese business students as determined by the CSRO instrument.

SQ3: Are there differences in the orientations of U.S. business students among the four responsible leadership orientations (traditional economist, opportunity seeker, integrator, and idealist) as determined by the RLO instrument compared to Vietnamese business students?

$H3_0$: There is no statistically significance difference in the mean vector of U.S. business students among the four responsible leadership orientations as determined by the RLO instrument compared to Vietnamese business students.

$H3_a$: There is a statistically significance difference in the mean vector of U.S. business students among the four responsible leadership orientations as determined by the RLO instrument compared to Vietnamese business students.

METHOD

Sample

This study's population consisted of currently enrolled college-aged (Gen Zs) business students from the United States and Vietnam. Business students from both countries were purposely chosen for three reasons. First, business students are likely to become emerging leaders within the business sector (Jorge & Peña, 2014). Second, the population represented a mix of individualistic and collectivist cultures, enabling the exploration of cultural influences on the results. Third, I could conveniently access the population through a U.S. university system (Creswell & Creswell, 2018), which offered a better opportunity to ensure an adequate amount of data was collected for the research.

Instruments

The instruments used in this two-part survey comprised of two validated instruments. The first part consisted of a 15 forced-choice weighted survey to examine the participant's corporate social responsibility orientations (CSRO) (Aupperle, 1982, 1984; Aupperle et al., 1985). Aupperle's (1982, 1984) instrument is based on Carroll's (1979, 1991) CSR model, which comprises of four components: economic, legal, ethical, and philanthropic responsibilities. The Cronbach's alpha coefficients for the four components, based on Carroll's (1979) model, are: economic = 0.901, legal = 0.858, ethical = 0.865, and philanthropic = 0.835. These values indicate strong internal consistency, well above the commonly accepted threshold of 0.70 for reliability.

To examine U.S. and Vietnamese business students' responsible leadership orientations (RLO), the second part of this survey employed a 20-item scale measured on a seven-point Likert scale ranging from 1 = "strongly disagree" to 7 = "strongly agree" (Javed, Akhtar, Husnain, Lodhi, & Emaan, 2020). Javed et al.'s (2020) instrument is based on Pless et al.'s (2012) responsible leadership model, which comprises of four orientations: traditional economist, opportunity seeker, integrator, and idealist. The composite reliability (CR) for each of the orientations are: traditional economist = 0.96, opportunity seeker = 0.80, integrator = 0.84, and idealist = 0.86. Each group of items was above the acceptable CR value of 0.70.

The two instruments were used with permission of their original authors: Dr. Kenneth E. Aupperle, Professor (Retired), Department of Management, University of Akron, for the CSRO. Dr. Muhammad Waheed Akhtar, Assistant Professor, Rabat Business School, International University of Rabat, Morocco, for the RLO. Instruments are included in Appendix A.

Data Analysis

The quantitative data collected were analyzed using the Statistical Package for the Social Sciences (SPSS) software, version 28.0, for Windows. The data for SQ1 and SQ3 were analyzed using a Multivariate Analysis of Variance (MANOVA) with alpha set at the ≤ 0.05 level of significance. The data for SQ2 was analyzed using the Pearson correlation coefficient (r) to examine the relationships among the four components of CSR within each group of students. Fisher's *z-test* was also used to compare the correlation coefficients between U.S. and Vietnamese business students. Alpha was set at the ≤ 0.05 level of significance.

RESULTS

Demographic Statistics

The population estimate prior to the study was 150 (75 U.S. and 75 Vietnam), with an estimated minimum sample size of $n = 109$ at a 95% confidence level. A total of 162 business students participated in the study. However, the preliminary frequency analysis of the dataset found 53 missing responses from the 162 respondents in the study. These missing responses resulted from some participants only completing the demographic portion while others skipped several questions and did not fully complete the survey. These responses were not used in the hypotheses tests because they did not provide sufficient information to examine the differences and relationships between the independent and dependent variables. Due to the missing data, a total of 109 (67%) subsamples of the sample were included in the analyses.

The majority of participants were between 18 and 24 years old (*n* = 99, 91%) and male (*n* = 59, 54%). More U.S. business students (*n* = 74, 68%) participated in the study compared to Vietnamese business students (*n* = 35, 32%). Majority of the participants were in their fourth year of college (*n* = 52, 48%), pursuing a degree in Business Administration (*n* = 80, 73%).

Dependent Variable Statistics

The descriptive statistics for the CSRO include the mean of each respondent's scores for each of the four components of CSR as described by Carroll (1979, 1991), as seen in Table 1. The CSR component with the highest average value was the economic component (*M* = 2.82, *SD* = 0.76), followed by the legal component (*M* = 2.80, *SD* = 0.48). The CSR variable with the lowest average value was the philanthropic component (*M* = 1.99, *SD* = 0.60).

Table 1. Descriptive Statistics of CSRO

CSR Components	*n*	Min	Max	*M*	*SD*
Economic	109	1.20	7.47	2.82	0.76
Legal	109	1.80	3.93	2.80	0.48
Ethical	109	0.73	4.13	2.39	0.50
Philanthropic	109	0.00	3.33	1.99	0.60

The descriptive statistics for the RLO are the means of each respondent's scores for each of the four responsible leadership orientations described by Pless et al. (2012), as shown in Table 2. The responsible leadership orientation with the highest average value was the opportunity seeker (*M* = 5.07, *SD* = 1.18), followed by the integrator (*M* = 4.73, *SD* = 1.07). The idealist was the responsible leadership orientation with the lowest average value (*M* = 4.21, *SD* = 1.10).

Table 2. Descriptive Statistics of RLO

Responsible Leadership	*n*	Min	Max	*M*	*SD*
Traditional Economist	109	1.00	7.00	4.45	1.11
Opportunity Seeker	109	1.00	7.00	5.07	1.18
Integrator	109	1.00	7.00	4.73	1.07
Idealist	109	1.00	7.00	4.21	1.10

Sub-Questions Statistics

Results for SQ1. A one-way MANOVA was conducted to examine the differences in the orientations of U.S. business students across the four components of CSR, as measured by the CSRO instrument, compared to those of Vietnamese business students. Four dependent variables were assessed: economic, legal, ethical, and philanthropic. U.S. business students' scores were higher in legal and philanthropic (*M* = 2.83, *SD* = 0.50; and *M* = 2.01, *SD* = 0.63) than the Vietnamese business students' scores (*M* = 2.73, *SD* = 0.42; and *M* = 1.95, *SD* = 0.55). However, U.S. business students' scores were lower in economic and ethical (*M* = 2.80, *SD* = 0.80; and *M* = 2.36, *SD* = 0.52) than the Vietnamese business students' scores (*M* = 2.87, *SD* = 0.67; and *M* = 2.45, *SD* = 0.45), as seen in Table 3.

Table 3. CSRO Mean Vector Comparison

	Economic		Legal		Ethical		Philanthropic	
Nationality	*M*	*SD*	*M*	*SD*	*M*	*SD*	*M*	*SD*
U.S	2.80	0.80	2.83	0.50	2.36	0.52	2.01	0.63
Vietnamese	2.87	0.67	2.73	0.42	2.45	0.45	1.95	0.55

Note. This table shows the mean for each CSRO dependent variable by nationality.

There was no statistically significant difference in the mean vector between U.S. and Vietnamese business students, $F(3, 105) = 0.746$, $p = 0.527$; Wilks' $\Lambda = 0.979$; partial $\eta^2 = 0.021$, as seen in Table 4.

Table 4. CSRO Multivariate Tests

Multivariate Test	Value	*F*	Hypothesis *df*	Error *df*	Sig.	Parta Eta Squared
Wilk's Lambda	0.979	0.746	3.000	105.000	0.527	0.021
Pillai's Trace	0.021	0.746	3.000	105.000	0.527	0.021

Note. The Wilk's Lambda test results were used for the findings.

Based on the data obtained, there was no statistically significant difference in the mean vector of U.S. business students across the four components of CSR, as determined by the CSRO instrument, compared to Vietnamese business students. Therefore, based on the data obtained in this study, it is appropriate to fail to reject the null hypothesis for SQ1.

Results for SQ2. A Pearson's correlation coefficient (*r*) was run to assess the relationships among the four components of CSR (economic, legal, ethical, and philanthropic) that differ between U.S. business students and Vietnamese business students as determined by the CSRO instrument. The study participants included 74 U.S. and 35 Vietnamese business students. Preliminary analyses revealed a linear relationship, although not all variables were normally distributed, as indicated by Shapiro-Wilk's test ($p < 0.05$), as shown in Table 5.

For the U.S. business students, there was a statistically significant, strong negative correlation between economic and ethical, $r(72) = -0.644$, $p < 0.001$, a strong negative correlation between the economic and philanthropic, $r(72) = -0.699$, $p < 0.001$, a moderate negative correlation between legal and ethical, $r(72) = -.0303$, $p = 0.009$, and a moderate negative correlation between legal and philanthropic, $r(72) = -0.427$, $p < 0.001$, and a weak positive correlation between ethical and philanthropic, $r(33) = 0.231$, $p = 0.048$, as seen in Table 6.

Table 5. CSRO Shapiro-Wilk's Results

	Nationality	*W*	Sig.	Normality
Economic	U.S.	0.805	<0.001	No
	Vietnamese	0.959	0.216*	Yes
Legal	U.S.	0.982	0.371*	Yes
	Vietnamese	0.949	0.107*	Yes
Ethical	U.S.	0.973	0.110*	Yes
	Vietnamese	0.934	0.036	No
Philanthropic	U.S.	0.979	0.263*	Yes
	Vietnamese	0.984	0.871*	Yes

Note. * = values greater than .05 ($p > 0.05$) are normally distributed.

For the Vietnamese business students, there was a statistically significant, moderate negative correlation between economic and legal, $r(33) = -0.353$, $p = 0.037$, a moderate negative correlation between economic and ethical, $r(33) = -0.418$, $p = 0.013$, and a strong negative correlation between economic and philanthropic, $r(33) = -0.612$, $p < 0.001$, as seen in Table 6.

Table 6. CSRO Pearson Correlations for U.S. and Vietnamese

Nationality		Economic	Legal	Ethical
U.S.	Legal	-0.091		
Vietnamese		-0.353*		
U.S.	Ethical	-0.644*	-0.303*	
Vietnamese		-0.418*	-0.191	
U.S.	Philanthropic	-0.699*	-0.427*	0.231*
Vietnamese		-0.612*	-0.171	-0.156

Note. * = statistically significant at $p < 0.05$ level.

To compare the correlation coefficients between the U.S. and Vietnamese business students, a Fisher's *z*-test was conducted for each CSRO dependent variable pair using a Fisher's *z* online calculator (Weiss, 2011). There were no statistically significant differences between the correlation coefficients of U.S. and Vietnamese business students among the four components of CSR, economic/legal: $z = 1.30$, $p= 0.19$, economic/ethical: $z = 1.50$, $p = 0.13$, economic/philanthropic: $z = 0.72$, $p = 0.47$, legal/ethical: $z= 0.56$, $p = 0.58$, legal/philanthropic: $z = 1.33$, $p = 0.18$, and ethical/philanthropic: $z = 1.84$, $p = 0.07$ as seen in Table 7.

Table 7. CSRO Fisher's z-test Results

Dependent Variable Pair	*z*	*p*	Difference
Economic/Legal	1.30	0.19	No
Economic/Ethical	1.50	0.13	No
Economic/Philanthropic	0.72	0.47	No
Legal/Ethical	0.56	0.58	No
Legal/Philanthropic	1.33	0.18	No
Ethical/Philanthropic	1.84	0.07	No

Note. Alpha was set at the ≤ 0.05 level of significance.

Based on the data obtained, there was no statistically significant difference between the correlation coefficients among the four components of CSR between U.S. business students and Vietnamese business students as determined by the CSRO instrument. Therefore, based on the data obtained in this study, it is appropriate to fail to reject the null hypothesis for SQ2.

Results for SQ3. A one-way MANOVA was conducted to examine differences in the orientations of U.S. business students across the four responsible leadership orientations, as identified by the RLO instrument, compared to those of Vietnamese business students. Four dependent variables were assessed: traditional economist, opportunity seeker, integrator, and idealist. U.S. business students' scores were lower in all four variables, traditional economic, opportunity seeker, integrator, and idealist (M = 4.31, SD = 1.22; M = 5.03, SD = 1.29; M = 4.66, SD = 1.20; and M = 4.17, SD = 1.23) than the Vietnamese business student's scores (M = 4.74, SD = 0.78; M = 5.17, SD = 0.93; M = 4.86, SD = 0 .74; and M = 4.28, SD = 0.77) as seen in Table 8.

Table 8. RLO Mean Vector Comparison

	Traditional Economist		Opportunity Seeker		Integrator		Idealist	
Nationality	*M*	*SD*	*M*	*SD*	*M*	*SD*	*M*	*SD*
U.S	4.31	1.22	5.03	1.29	4.66	1.20	4.17	1.23
Vietnamese	4.74	0.78	5.17	0.93	4.86	0.74	4.28	0.77

Note. This table shows the mean for each RLO dependent variable by nationality.

There was no statistically significant difference in the mean vector between U.S. and Vietnamese business students, $F(4, 104) = 1.368$, $p = .250$; Wilks' $\Lambda = 0.950$; partial $\eta 2 = 0.050$, as seen in Table 9.

Table 9. RLO Multivariate Tests

Multivariate Test	Value	*F*	Hypothesis *df*	Error *df*	Sig.	Parta Eta Squared
Wilk's Lambda	0.950	1.368	4.000	104.000	0.250	0.050
Pillai's Trace	0.050	1.368	4.000	104.000	0.250	0.050

Note. The Wilk's Lambda test results were used for the findings.

Based on the data obtained, there was no statistically significant difference in the mean vector of U.S. business students across the four responsible leadership orientations, as determined by the RLO instrument, compared to Vietnamese business students. Therefore, based on the data obtained in this study, it is appropriate to fail to reject the null hypothesis for SQ3.

DISCUSSION

This study examined differences and relationships between the CSRO and RLO of U.S. and Vietnamese business students, representing individualistic and collectivist cultures. No statistically significant differences or relationships emerged, and thus the study failed to reject the null hypotheses (SQ1–SQ3).

Although there are cultural differences between the United States and Vietnam, both groups of students ranked the four CSR responsibilities according to Carroll's (1979, 1991) hierarchy, with economic responsibility being considered foundational. Therefore, the results indicate that regardless of national culture, U.S. and Vietnamese business students view their CSR responsibilities from a Western perspective. This shared perspective on CSR may suggest that a business curriculum based on U.S. standards could have an influence on higher education in Vietnam.

The strong negative correlations found between economic and both ethical and philanthropic responsibilities (SQ2) suggest that when economic concerns take precedence, regardless of national culture, other areas, such as philanthropy, receive less emphasis. In the U.S. sample, the strong correlation between economic and ethical responsibilities may be attributed to the assertive and competitive nature of high masculinity, as reflected in U.S. culture (Hofstede et al., 2010; Saenz et al., 2017).

Regarding RLO (SQ3), both groups scored highest on opportunity seeker and integrator orientations, describing leaders who consider non-economic stakeholder interests and align CSR initiatives with business goals (Pless, 2023; Pless et al., 2012). These results further support the notion that the primary orientations of responsible leadership within the contemporary business environment are the opportunity seeker and integrator, as most businesses and their leaders are expected to implement CSR policies and activities (Pless, 2023).

CONCLUSION

The results of this study contribute to the emerging field of responsible global leadership (RGL) by examining CSRO and RLO among U.S. and Vietnamese business students. Although there are cultural differences, both groups of students prioritized economic responsibilities as foundational, aligning with Carroll's (1979, 1991) model. This supports earlier findings that a business's economic responsibility is the foundation for its broader role within society (e.g., Burton et al., 2000). It is worth noting that Carroll's (1979, 1991) model was originally developed in a U.S. context. However, its consistent application across cultures suggests that it remains relevant, but may require contextual flexibility based on culture.

Both groups of students also scored highest in the opportunity seeker and integrator RLOs, consistent with prior research suggesting that contemporary leaders adopt CSR for both economic and altruistic reasons (Pless, 2023; Pless et al., 2012). These findings suggest that future global leaders from both individualistic and collectivist cultures are likely to implement CSR policies and activities as a means to align with internal financial goals and non-economic stakeholder expectations (Stahl et al., 2023; Stahl et al., 2016).

One likely explanation for these similar results across U.S. and Vietnamese business students is the influence of globalized business education. Business school curricula and literature in many countries emphasize European and U.S. scholarship more than regional business norms (Everett, 2023). Hence, business students from different national cultures may be socialized into more Western business models through their higher education systems.

These results also demonstrate that future leaders with different cultural backgrounds have a similar perspective on their responsibilities towards stakeholders. This study suggests that RGL may not be rooted in the national culture of the individual leader, but rather is shaped by global business norms and the complexity of stakeholder relationships. As I defined in the introduction, responsible global leadership reflects a mindset that integrates both societal and organizational expectations across borders (Raza, 2024). The consistent prioritization of economic responsibility and responsible leadership orientations (opportunity seeker and integrator) suggests that both groups of business students are aware of the grand societal challenges facing society and the importance of balancing diverse stakeholder interests (Pless et al., 2012; Voegtlin et al., 2022).

LIMITATIONS AND FUTURE RESEARCH

One limitation of this study was the use of business students from the United States and Vietnam. Moreover, the Vietnamese university was partnered with a U.S. institution, with some business courses taught by U.S. faculty. This institutional affiliation may have influenced students' perceptions towards CSR and responsible leadership, reducing cultural variation. Broader insights might emerge by sampling students from purely local Vietnamese universities that are not affiliated with U.S. programs.

Another limitation was the focus on only two national cultures, the United States and Vietnam, used to represent individualistic and collectivist cultures. Future research should include participants from a broader range of countries and cultural contexts to better assess the global applicability of CSR and responsible leadership orientations in the conceptual development of responsible global leadership.

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APPENDIX A

Assessing Corporate Social Responsibility Orientation (CSRO) Based Upon Carroll's Four-Part CSR Model

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

A = 4		A = 1		A = 0	
B = 3		B = 2		B = 4	
C = 2	or	C = 0	or	C = 3	etc.
D = 1		D = 7		D = 0	
Total = 10 points		Total = 10 points		Total = 7 points	

1. It is important to perform in a manner consistent with:
   A. expectations of maximizing earnings per share.
   B. expectations of government and the law.
   C. the philanthropic and charitable expectations of society.
   D. expectations of societal mores and ethical norms.

2. It is important to be committed to:
   A. being as profitable as possible.
   B. voluntary and charitable activities.
   C. abiding by laws and regulations.
   D. moral and ethical behavior.

3. It is important to:
   - A. recognize that the ends do not always justify the means.
   - B. comply with various federal regulations.
   - C. assist the fine and performing arts.
   - D. maintain a strong competitive position.

4. It is important that:
   - A. legal responsibilities be seriously fulfilled.
   - B. long-term return on investment in maximized
   - C. managers and employees participate in voluntary and charitable activities within their local communities.
   - D. when securing new business, promises are not made which are not intended to be fulfilled.

5. It is important to:
   - A. allocate resources on their ability to improve long-term profitability.
   - B. comply promptly with new laws and court rulings
   - C. examine regularly new opportunities and programs which can improve urban and community life.
   - D. recognize and respect new or evolving ethical/moral norms adopted by society.

6. It is important to:
   - A. provide assistance to private and public educational institutions.
   - B. ensure a high level of operating efficiency is maintained.
   - C. be a law-abiding corporate citizen
   - D. advertise goods and services in an ethically fair and responsible manner.

7. It is important to:
   - A. pursue those opportunities with will enhance earnings per share.
   - B. avoid discriminating against women and minorities.
   - C. support, assist, and work with minority-owned businesses.
   - D. prevent social norms from being compromised in order to achieve corporate goals.

8. It is important that a successful firm be defined as one which:
   - A. is consistently profitable.
   - B. fulfills its legal obligations.
   - C. fulfills its ethical and moral responsibilities.
   - D. fulfills its philanthropic and charitable responsibilities.

9. It is important to monitor new opportunities which can enhance the organization's:
   - A. moral and ethical image in society.
   - B. compliance with local, state, and federal statutes.
   - C. financial health.
   - D. ability to help solve social problems.

10. It is important that good corporate citizenship be defined as:
    - A. doing what the law expects.
    - B. providing voluntary assistance to charities and community organizations.
    - C. doing what is expected morally and ethically.
    - D. being as profitable as possible.

11. It is important to view:
   A. philanthropic behavior as a useful measure of corporate performance.
   B. consistent profitability as a useful measure of corporate performance.
   C. compliance with the law as a useful measure of corporate performance.
   D. compliance with the norms, mores, and unwritten laws of society as useful measures of corporate performance.

12. It is important to:
   A. recognize that corporate integrity and ethical behavior go beyond mere compliance with laws and regulations.
   B. fulfill all corporate tax obligations.
   C. maintain a high level of operating efficiency.
   D. maintain a policy of increasing charitable and voluntary efforts over time.

13. It is important to:
   A. assist voluntarily those projects which enhance a community's 'quality of life.'
   B. provide goods and services which at least meet minimal legal requirements.
   C. avoid compromising societal norms and ethics in order to achieve goals.
   D. allocate organizational resources as efficiently as possible.

14. It is important to:
   A. pursue only those opportunities which provide the best rate of return.
   B. provide employment opportunities to the hard-core unemployed.
   C. comply fully and honestly with enacted laws, regulations, and court rulings.
   D. recognize that society's unwritten laws and codes can often be as important as the written.

15. It is important that:
   A. philanthropic and voluntary efforts continue to be expanded consistently over time.
   B. contract and safety violations and not ignored in order to complete or expedite a project.
   C. profit margins remain strong relative to major competitors.
   D. 'whistle blowing' not be discouraged at any corporate level.

Responsible Leadership Orientations

Please select the extent to which you agree or disagree with each of the following statements on leadership by selecting a number from 1 to 7:

1 = Strongly Disagree, 2 = Disagree, 3 = Somewhat Disagree, 4 = Neutral, 5 = Somewhat Agree, 6 = Agree, 7 = Strongly Agree

	1	2	3	4	5	6	7
1. I create economic value for shareholders only							
2. I create long term economic value for shareholders							
3. I create long term value for a number of stakeholders							
4. I create long term social value for targeted stakeholders							
5. I focused on saving cost and maximizing profit							
6. I also focus on stakeholders that can help in the satisfaction of shareholders							
7. I practice shared moral values and principles							
8. I help stakeholders for my psychological satisfaction							
9. I do not aim at creating value for other stakeholders							
10. I try to develop competitive advantage for the organization/firm							
11. I focus on all relevant and salient stakeholders							
12. I try to serve my stakeholders							
13. I strictly adhere to cost benefit analysis							
14. I also create value for other stakeholders if it is beneficial							
15. I have minimal use of cost benefit analysis							
16. I feel emotionally attached to my stakeholders							
17. My focus is economic performance							
18. I have some use of cost benefit analysis							
19. I try to empower stakeholders							
20. I do not use cost benefit analysis							

Responsible Leadership Scoring Key

Traditional Economist	Score
1	
5	
9	
13	
Total	

Opportunity Seeker	Score
2	
6	
10	
14	
Total	

Integrator	
3	
7	
11	
19	
Total	

Idealist	
4	
8	
12	
20	
Total	

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