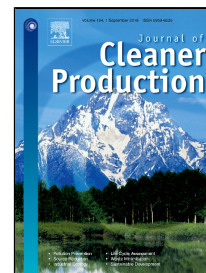


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# The influence of culture and corporate governance on corporate social responsibility disclosure: a cross country analysis

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## Abstract:

We investigate the effects of national culture and corporate governance on corporate social responsibility reporting and the extent to which corporate governance has a moderating effect on the cultural influences on corporate social responsibility reporting. A total of 403 annual reports, corporate websites and corporate sustainability stand-alone reports pertaining to 203 companies in China, Malaysia, India and the United Kingdom were evaluated. Corporate social responsibility reporting is more prevalent in companies in countries in which the society is individualistic and also in societies where there is low power distance. Corporate social responsibility reporting is enhanced by corporate governance in the form of social responsibility board committees, while government ownership influences the reporting quality of corporate social responsibility reporting. Corporate governance moderates some of the detrimental cultural influences on corporate social responsibility reporting. These findings have implications for the development of guidelines for corporate social responsibility and sustainability reporting across countries. A further contribution is to show that national culture is associated with resistance to reporting corporate social responsibility, but that corporate governance can help to mitigate the influence of national culture.

**Key words:** Culture, corporate social responsibility reporting, corporate governance, government ownership, corporate social responsibility board committee

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