The role of proximity to local and global citizens in stakeholders' moral recognition of corporate social responsibility

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ABSTRACT

The aim of this paper is to explore the effects of social proximity (defined by national and global identities) and geographic proximity (one's own nation or foreign nations) on the moral recognition of corporate social responsibility (CSR). To achieve this objective we draw upon moral decision-making and social identity theory. We test our hypotheses using a homogeneous (in terms of age and education) sample from China and France (Study 1, $N = 369$) and replicate the study with a demographically heterogeneous sample from the United Kingdom (Study 2, $N = 207$). The results suggest that (1) national and global identities positively affect citizens' moral recognition of CSR; and (2) global identity offsets the negative effect of geographic distance on moral recognition of CSR. These results indicate that global identity makes individuals care more about CSR abroad than they would without this identity.

1. Introduction

Individuals' responses to different corporate social responsibility (CSR) initiatives are frequently attributed to the perceived personal benefit of the actions (Becker-Olsen, Cudmore, & Hill, 2006; Bhattacharya & Sen, 2003; Du, Bhattacharya, & Sen, 2010). Within this stream of research work, the effectiveness of CSR strategies tends to be evaluated from the perspective of reciprocity suggesting that stakeholders will support companies who engage in actions that directly or indirectly contribute to the stakeholders' own well-being (Bhattacharya & Sen, 2003; Jones, Willness, & Madey, 2014; Vitell, 2015). In comparison, studies of sustainable citizenship argue that individuals may take a citizenship perspective to their behavior as consumers, employees, or investors and value CSR for its benefits to others (Crane, Matten, & Moon, 2004; Shah et al., 2012). For example, driven by their sense of responsibility as local citizens, stakeholders may consider the welfare of their own country in their consumer behavior (Balabanis, Diamantopoulos, Mueller, & Melewar, 2001; Shankarmahesh, 2006), or, as global citizens, they may take into account global social and environmental welfare (Castaldo, Perrini, Misani, & Tencati, 2009; Grinstein & Riefler, 2015; Shah et al., 2012).

These insights highlight the importance of the citizenship role in supporting stakeholders' appreciation of organizational actions that benefit other groups. This work also points to potential spatial differences in the citizens' perspective on CSR where the groups of concern are local or global citizens (Shah et al., 2012). However, empirical

research on this matter is scant and relies on untested assumptions such as the notion that greater geographic proximity to a group will increase moral concern for the implications of one's actions on that group (Carlson, Kacmar, & Wadsworth, 2009; Jones, 1991; Mencl & May, 2009).

The study of the citizens' concern for people impacted by CSR actions is increasingly important in the current context of political calls for greater corporate responsibility to national, rather than global, social welfare (BBC, 11 January, 2017). The role of proximity to local and global beneficiaries in shaping the level of citizens' recognition of corporate responsibility is of strategic importance for companies operating across multiple countries, where the notion of CSR has both a local and an international dimension. While corporate contributions to local and global social welfare are morally justified and desirable (Crane et al., 2004), their strategic importance for business requires an understanding of the factors influencing the perspective of stakeholders on these issues. In this study, we aim to contribute to this line of research by exploring the role of proximity (geographic and social) to local and global citizens in the moral recognition of CSR held by stakeholders as citizens.

The literature suggests that proximity to an issue impacts ethical decision-making along all its steps, from initial awareness of the moral issue to final moral behavior (Jones, 1991; Mencl & May, 2009). However, the concept of proximity remains rather underdeveloped. Orthodox definitions such as the "feeling of nearness (social, cultural, psychological, or physical) that the moral agent has for victims

(beneficiaries) of the evil (beneficial) act in question" (Jones, 1991, p . 376) are dated and fail to define each type of proximity in depth or to consider possible interactions between them.

This paper makes four key contributions. First, it addresses the problem of conceptualizing physical and social proximity to a victim/ beneficiary of an action. We do so by defining physical proximity in geographic terms as falling within the same national boundaries, and by providing an innovative theoretical definition of social proximity that harness insights provided by social identity theory (Tajfel & Turner, 1986). The second contribution arises from the first, in that by conceptually distinguishing the two types of proximity, we can measure them appropriately. We do so by measuring social proximity to local citizens as individuals' level of identification with citizens of their own country (Duckitt & Sibley, 2016) and social proximity to global citizens as individuals' level of identification with citizens of the world (Brock & Brighouse, 2005). In this study, "geographic proximity" refers only to one's nation (close) versus foreign nations (far). The third contribution is an investigation of the interactions between geographic and social proximity and their effects on ethical decisions. We find that geographic and social proximity do interact to influence the moral awareness stage of the ethical decision-making process. Finally, we explore whether individuals are sensitive to *positive* CSR contributions, as opposed to companies' avoidance of *harmful* actions. This is salient because ethical decision-making research tends to focus on ethical issues with potentially harmful consequences on others (Elm & Radin, 2012), thus ignoring the study of decisions about CSR with beneficial effects on the welfare of stakeholders. For example, abstaining from dumping toxic waste represents an ethical decision to avoid harmful practices, whereas granting employees time off to participate in voluntary activities to improve the natural environment is an ethical decision with beneficial effects.

In sum, this paper makes both theoretical and empirical contributions to research in ethical decision-making. At a theoretical level, it contributes to this body of work by highlighting key differences between geographic and perceived social proximity. It also adds to extant CSR literature by shifting the focus of investigation from a manager-centered perspective to one of citizens and civil society. At the empirical level, we extend current research on proximity by exploring the effects and the interactions between geographic and perceived social proximity to the beneficiary of CSR and by measuring both types of proximity.

2. Theoretical framework

2.1. The role of proximity in the moral recognition of CSR

2.1.1. Ethical decision-making

The study of ethical decision-making is rooted in two theoretical frameworks, whose premises have not been significantly modified since 1991 (Lehnert, Park, & Singh, 2015). In pioneering the exploration of this topic, Rest (1984) developed a theoretical model of ethical decision-making that comprised four steps: (1) recognition of a moral issue; (2) moral judgment; (3) establishing moral intent; and (4) moral behavior. Almost a decade later, Jones (1991) extended these insights by suggesting that all four steps are influenced by the moral intensity of the issue under consideration, that is, how salient the individual feels the issue to be. Moral intensity itself has several factors, one of which is proximity. As previously stated, moral recognition and proximity are under-researched constructs at both the conceptual and empirical levels. As such, this paper focuses on the investigation of the first step of the ethical decision-making model (i.e., moral recognition) and on one predictor (i.e., proximity) that is a key component of moral intensity.

Ethical decision-making is directly linked to how ethical issues are identified and addressed. Ethical issues in the business literature concern decisions that can cause harm (i.e. the negative effects of corporate actions) or question social expectations or social norms for appropriate

corporate behavior (Frey, 2000; May & Pauli, 2002; Reynolds, 2006). According to this distinction, corporate social responsibilities are ethical issues because they require moral recognition of the obligations of business toward society (Frey, 2000; Joyner & Payne, 2002; Reynolds, 2006).

2.1.2. Moral recognition

The moral recognition of an ethical issue, the first stage of the ethical decision-making process (Craft, 2013; Jones, 1991), is an individual's acknowledgment that the engagement in a certain action is good or bad, right or wrong (Hollingworth & Valentine, 2015; May & Pauli, 2002; Valentine & Hollingworth, 2012). The ethical perspective concerning corporate responsibilities to social welfare suggests that these actions are seen as a non-discretionary, moral duty of business (Windsor, 2006). Thus, the moral recognition of CSR is the acknowledgment that corporate engagement in actions contributing to social welfare is a moral duty of business.

2.1.3. Moral intensity

A critical factor that has the potential to influence the recognition of a moral issue is one's sense of moral intensity (Craft, 2013; Lehnert et al., 2015). The concept of moral intensity indicates that ethical decision-making depends substantially on how intensely an individual perceives an issue to be morally salient (Jones, 1991). Jones (1991) proposed six dimensions of moral intensity: (1) the magnitude of consequences, the total harm/benefits of a moral act to those involved; (2) social consensus, the degree to which a moral act is deemed good or bad by society; (3) probability of effect, the likelihood of occurrence of a positive/negative effect of the act; (4) temporal immediacy, the time between the present action and the effects of this act; (5) proximity, the perception of degree of closeness between the decision-maker and those affected by the decision; and (6) concentration of the effect, the degree to which the consequences of the act effect either a few or many.

Recent research into moral intensity suggests that its components should be treated as separate constructs because they have different effects on moral reasoning (Valentine & Hollingworth, 2012). A multitude of empirical studies have firmly established the effect of moral intensity on all steps of the ethical decision-making process (Craft, 2013; Lehnert et al., 2015). An important component of moral intensity is proximity.

2.1.4. Proximity

According to Jones (1991, p . 376), proximity as a dimension of moral intensity represents "the feeling of nearness (social, cultural, psychological, or physical) that the moral agent has for victims (beneficiaries) of the evil (beneficial) act in question." Proximity is a concept with three components: first, social proximity represents the *sense of social closeness* to the beneficiary of the act in question; second, psychological proximity implies the presence of a personal relationship with the victim/beneficiary of a moral decision (e.g., family ties, friendship); and third, geographic proximity represents the physical distance to the victim/beneficiary of a moral act (Mencl & May, 2009).

The effects of social and geographic proximity on moral recognition of CSR are particularly relevant for our purpose because they help to explain how stakeholders relate to local and global citizens as groups benefiting from the CSR actions of companies. The literature on moral intensity offers evidence suggesting that geographic and social proximity to the beneficiary are important factors in managers' recognition of their moral responsibilities toward other individuals and groups (McMahon & Harvey, 2006; Mencl & May, 2009). However, studies in this direction tend to focus solely on how managers deal with issues concerning the social responsibilities of firms, thus neglecting the perspective of other stakeholders, such as employees, investors, and citizens (Jaffe & Pasternak, 2006; McMahon & Harvey, 2007; Mencl & May, 2009; Tsalikis, Seaton, & Shepherd, 2008). Further, the meaning of perceived social proximity is underdeveloped, with some researchers

using general measures of proximity, such as "feeling close" to the victim (Carlson et al., 2009), or measures as part of a general moral intensity scale (McMahon & Harvey, 2007). Others equate social proximity to physical or geographic proximity (Barnett & Valentine, 2004).

For example, in their study of the effect of moral intensity on ethical decision-making, Jaffe and Pasternak (2006) framed the idea of proximity as a heightened concern for issues that affect people close to oneself. The results of this research showed that geographic closeness or distance (less than 40 km or more than 100 km from the victim) had no influence on the choice of a socially responsible alternative in the context of government support of a failing local factory. Using a survey-based scenario, Carlson et al. (2009) measured proximity as a "feeling of closeness" to the victim and showed a significant positive effect of proximity on the recognition of an ethical dilemma. In contrast, Barnett and Valentine (2004) operationalized proximity as the perceived similarity between the decision maker and the victim/beneficiary of the moral action. The authors found no empirical evidence of the effect of proximity on judgments of unethicality. Overall, studies of moral proximity and ethical decision making offer varied operational definitions and mixed results regarding the role of proximity and its components on different stages of the ethical decision-making process.

Based on extant research, it is also not possible to establish the effects of social proximity on moral recognition of CSR toward a beneficiary group when this group also varies in geographic proximity to the decision maker. To address this shortcoming, we draw upon social identity theory as an overarching framework for understanding the sense of social identity embedded in the construct of social proximity. We also review the literature on perceived social proximity to one's home country and foreign nations.

2.2. Global identity, national identity, and sense of moral responsibility toward one's own and other countries

The principles of social identity theory (SIT) are particularly relevant in understanding individuals' perceptions of proximity and moral responsibility to their own and other nations. A central tenet of SIT is the notion that individuals develop a sense of belonging to social groups, which in turn contributes to their definition of self in relation to others (Tajfel & Turner, 1986). Within SIT, individuals are naturally predisposed to judging their in-group members more positively than outsiders (Jackson & Smith, 1999). An individual sense of belonging to a nation as a social group reveals itself in one's sense of national identity and has been the subject of investigation within very different domains, including political psychology and international marketing (Billig, 1995; A. Smith, 1991). In contrast, global identity relates to one's "world-mindedness" and suggests an identification with and concern for the welfare of citizens around the world (Arnett, 2002; Kosterman & Feshbach, 1989; Zhang & Khare, 2009).

2.2.1. Global identity

There is a multiplicity of concepts with overlapping meanings representing the sense of global identity, such as cosmopolitanism, internationalism, world-mindedness, and global citizenship (Roudometof, 2005). Importantly, Brock and Brighouse (2005) conceptualize global identity as inclusive of (1) *identification with global citizens* (identity) and (2) a *sense of responsibility* toward distant others. Some studies limit the concept to "identity," which tends to be viewed as an identification with global citizens or an appreciation of or interest in the life outside one's own community (Jeffres, Atkin, Bracken, & Neuendorf, 2004). This is reflected in marketing concepts such as "global consumption orientation" (Alden, Steenkamp, & Batra, 2006; Strizhakova, Coulter, & Price, 2008), "global identity" (Zhang & Khare, 2009), and "global citizenship" (Strizhakova et al., 2008). To a different degree, these concepts refer to individuals' (consumers') positive dispositions toward artifacts (goods) associated with the global consumer culture, or a sense

of global citizenship and interest in global events (Bartsch, Riefler, & Diamantopoulos, 2015). In comparison, extant definitions of cosmopolitanism tend to place emphasis on individuals' cultural openness, diversity, and interest in and positive feelings toward people living in other countries (Cleveland & Laroche, 2007; Cleveland, Laroche, & Papadopoulos, 2009; Riefler, Diamantopoulos, & Siguaw, 2012; Saran & Kalliny, 2012). According to Türken and Rudmin (2013), "cosmopolitan identity" and "global identity" are overlapping concepts commonly driven by a moral purpose. However, the authors do not cover this aspect in their operational measure of global identity.

Global identity as a sense of responsibility toward distant others (Brock & Brighouse, 2005) is captured by the terms "world-mindedness" and "internationalism," which originate in sociology and political research. These concepts tend to be used interchangeably to refer to an individual's sense of interconnectedness with all humanity, loyalty, empathy, and concern about the welfare of all humans (Dower & Williams, 2002; Kosterman & Feshbach, 1989; Reysen & Katzarska-Miller, 2013; Sampson & Smith, 1957). This discussion brings together the two salient elements of global identity used in this study — specifically, the sense of moral concern for distant others and a sense of identity as part of the global community (Brock & Brighouse, 2005). This is important because, as previously mentioned, the notion of social proximity to groups is broader than mere geographic proximity, in contrast to the assumption entrenched in the aforementioned literature on proximity and ethical decision-making.

2.2.2. National identity

National identity represents the sense of belonging to one's nation, expressed as patriotism (Duckitt & Sibley, 2016). The notion of patriotism is commonly defined as shared beliefs in significant historical moments, language, culture, civic freedom, and concern for national economic and social welfare (Fel & Hułas, 2015). It evokes loyalty, love, and devotion to and pride in one's country and fellow citizens (Viroli, 1995; Bar-Tal, 1993). Importantly, and unlike nationalism, national identity captured by one's patriotism does not imply a derogative view of other countries (Billig, 1995; Brown & Haeger, 1999; Mummendey, Klink, & Brown, 2001). National identity is similar to the sense of social proximity to home-country citizens in that it entails a feeling of identification with a group (Mencl & May, 2009), in this case defined through national boundaries. Table 1 presents a summary of the definitions of the key concepts used in this study.

It is important to emphasize that national and global identities are not mutually exclusive constructs, as they define one's sense of moral responsibility toward national and/or global welfare (Reysen & Katzarska-Miller, 2013; Nathanson, 2007). In summary, research in ethical decision-making would greatly benefit from revamping the definitions of proximity through a closer engagement between the business and the SIT literatures. In particular, the notion that proximity refers only to geographic distance seems to be of limited value and is challenged by SIT. What clearly emerges from the analysis of the literature is that a distinction can be drawn between physical and social proximity and that these two constructs have the potential to influence ethical decision-making either separately or through an interaction effect.

3. Hypotheses

As previously stated, earlier theoretical work has tended to imply that proximity could be operationalized as geographic proximity. Jones (1991) illustrated the concept of proximity by claiming that U.S. citizens would most likely experience greater moral intensity of corporate actions that affect their own country than actions that affect other nations. In a similar vein, Barnett and Valentine (2004, p. 339) insisted that due to different perceptions of proximity, " the issue of dumping toxic waste is likely to have greater moral intensity for an individual if it is happening in his or her own community as opposed to another

Table 1
Definitions of key concepts.

Concept	Definition	Key references
Moral recognition of CSR	The acknowledgment that corporate engagement in actions contributing to social welfare is a moral duty of business.	Reynolds (2006), Joyner and Payne (2002), and Frey (2000)
Moral proximity	"…the feeling of nearness (social, cultural, psychological, or physical) that the moral agent has for victims (beneficiaries) of the evil (beneficial) act in question"	Jones (1991, p. 376)
Geographic proximity	Geographic closeness to the beneficiary of the act in question.	Carlson et al. (2009), Jones (1991), and Barnett and Valentine (2004)
Social proximity	The sense of social closeness to the beneficiary of the act in question.	Mencl and May (2009)
National identity	The sense of belonging to one's nation, expressed as patriotism.	Duckitt and Sibley (2016)
Global identity	An individual's sense of interconnectedness with all humanity, loyalty, empathy and concern about the welfare of all humans.	Dower and Williams (2002), Kosterman and Feshbach (1989), Reysen and Katzarska-Miller (2013), and Sampson and Smith (1957)

country 5000 miles away." These studies point to national and transnational boundaries as an important distinction of proximity to the victims/beneficiaries. While not empirically tested, ethical decision-making research claims that geographic proximity, defined as subjects' home country versus foreign countries, will influence their moral recognition of an ethical issue (Barnett & Valentine, 2004; Carlson et al., 2009; Jones, 1991). This theoretical proposition also explicitly supports the hypothesis that individuals hold higher recognition of companies' moral obligations to the country they live in than to other countries. We therefore expect that geographic distance to the beneficiary of CSR (one's home country vs. other countries) should have a negative effect on stakeholders' moral recognition of CSR.

H 1. Geographic distance (home country vs. foreign countries) will have a negative effect on stakeholders' moral recognition of CSR. Duckitt and Sibley (2016) conceptualized national identity as the sense of identification and moral responsibility toward one's home country. As previously stated, past studies of proximity within the ethical decision-making framework have often conflated together geographic and social proximity. Nevertheless, perceived social proximity has been linked theoretically to one's sense of social identification with a group (Mencl & May, 2009; O'Leary, Wilson, & Metiu, 2014). Therefore, perceived social proximity to one's home country can be conceptualized as a proxy for national identity.

The literature on national identity has found that national identity relates broadly to moral concerns for the collective (fellow citizens). Individuals with weak national identity have lower moral concern for general welfare (Kosterman & Feshbach, 1989; Nathanson, 2007; Papastephanou, 2013). The heightened moral concern associated with national identity leads to greater support of actions contributing to the welfare of all humans, and not solely to one's own nation (Kosterman & Feshbach, 1989; Nathanson, 2007; Papastephanou, 2013). Drawing on this literature, we suggest that because national identity leads to higher general moral concern, individuals with strong national identity will have greater general moral recognition of CSR, not only toward their own country but also toward other countries.

H 2. National identity will have a positive effect on moral recognition of CSR.

Importantly, while holding a strong national identity does not stand in opposition with one's "world-mindedness," it has been more closely associated, at the conceptual level, with concerns related to one's own country. For example, Billig (1995) links national identity to preoccupations with the effect of government policies on socially disadvantaged fellow citizens. National identity also influences consumers' willingness to purchase local versus foreign-made products due to a desire to improve one's country's economic conditions (Balabanis & Diamantopoulos, 2004; Verlegh, 2007). International business research has shown that the patriotic allegiance of managers' of small and medium size enterprises (SMEs) may create motivations to source products from local suppliers to help the local economy (De Clercq, Thongpapanl, & Voronov, 2015). National identification also increases

interest in the local environment, enhances citizens' environmental action in the community, and bolsters support for local environmental protection policies (Cafaro, 2010; Dunlap, Xiao, & McCright, 2001; Schultz & Zelezny, 2003).

In summary, the literature across diverse domains converges in linking national identity to heightened concern for social and environmental issues within one's own country. We therefore hypothesize that national identity will increase the general tendency of individuals to be morally engaged with local welfare, resulting in higher concerns for corporate social and environmental impacts locally versus in other countries.

H 3. National identity will increase the negative effect of geographic distance (home country vs. foreign countries) on moral recognition of CSR.

Another way of capturing the notion of perceived social proximity is through one's sense of global identity. Global identity relates to positive feelings and concerns for the welfare of the world's citizens (Brock & Brighouse, 2005; Sampson & Smith, 1957). There is a substantial body of theoretical research work linking global identity with values associated with environmental sustainability, social justice, and helping others (Reysen & Katzarska-Miller, 2013; Haugestad & Wulfhorst, 2004). The latter are pivotal attributes of CSR. This relationship is further reinforced by arguments that emphasize the nexus between global identity and concerns for social welfare, solidarity, and actions benefiting society (Barth, Jugert, Wutzler, & Fritsche, 2015); endorsement of government policies protecting the environment (Assis, Reysen, & Katzarska-Miller, 2017); and willingness to protest against unethical corporate behavior (Reysen, Katzarska-Miller, Gibson, Mohebpour, & Flanagan, 2017). Overall, research shows a clear relationship between global identity and concerns for general social and environmental welfare.

Drawing upon this body of research work, we anticipate that while individuals may have a predisposition to favor the allocation of resources to their in-group (Goodin, 1988), such as their country, their sense of global identity may to a larger extent offset this inclination, resulting in a more egalitarian approach to other countries. Thus, we expect global identity to affect the recognition for CSR irrespective of the recipient nation.

H 4. Global identity will have a positive effect on moral recognition of CSR. Schons, Cadogan, and Tsakona (2017) have demonstrated that some consumers prefer companies to allocate charitable donations equally to compatriots "at home" and to citizens of other countries. Although the authors do not measure national and global identity, they invoke these two concepts as possible factors to explain their results. Similarly, theoretical contributions in political science suggest that global identification has the potential to result in a greater public enthusiasm for foreign aid than for national contributions to economic development (Milner & Tingley, 2011; Paxton & Knack, 2012). This body of research work suggests that individuals with strong global identity will have a greater sense of moral responsibility for people's
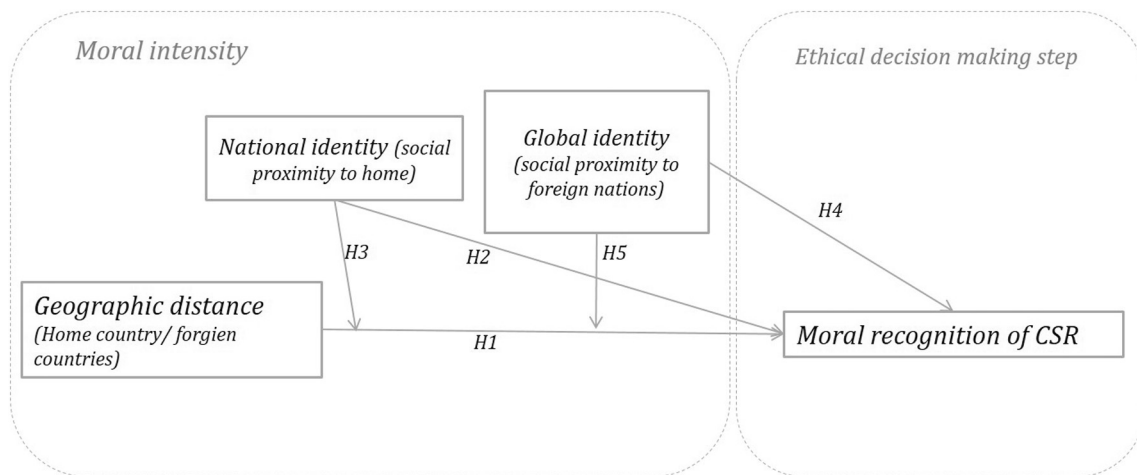
Fig. 1. Theoretical model and hypotheses.

well-being who are geographically distant to them. We expect that these aforementioned effects of global identification are likely to extend to the moral recognition of CSR benefiting individuals in foreign countries. These effects may also go beyond corporate or government charitable donations as previously theorized by Schons et al. (2017). Turker (2009), for example, has suggested that individuals may care about a range of practices representing the social responsibility of organizations, such as investments to improve the well-being of employees or the quality of the natural environment. Given this discussion, we expect that global identity is likely to offset the negative effect of geographic distance resulting in a greater moral recognition of the social responsibilities of business in foreign countries.
H 5. Global identity will decrease the negative effect of geographic distance (home country vs. foreign countries) on moral recognition of CSR.

The overall model, relationships between the variables, and associated hypotheses are shown in Fig. 1.

4. Methodology

We test the hypotheses in two stages. In the first stage, the data collection procedure gathers information from comparable samples of citizens of particular countries. We recruited respondents within a higher-education setting because this pool seems to offer sample homogeneity in terms of education and lifestyles. Similar respondent pools have been used in previous cross-national studies of corporate social responsibility (e.g., Vitell et al., 2016). In this study, we obtained data from convenience samples from France ($N = 226$) and China ($N = 143$) consisting of business students enrolled in bachelor's and master's programs at higher-education institutions in France and China.

In the second stage, we replicated the study, focusing on improving the generalizability of the results to a nonstudent population, which has greater demographic variability in age and education (Peterson & Merunka, 2014). For this purpose, we tested the study hypotheses using data from an online panel from the United Kingdom ($N = 207$). We believe that country data on the recognition of national and global CSR is particularly relevant in the context of U.K. citizens' vote to exit the European Union. We retested the hypotheses with the U.K. sample by controlling for significant sociodemographic effects.

4.1. Study design

We used a between-subjects design with two groups. We opted for a between-subjects design to prevent artificially induced intergroup comparison effects between moral recognition of CSR concerning one's own country and CSR concerning foreign countries. In particular, evidence suggests that when individuals are required to report their attitudes toward different groups (e.g., local vs. global citizens), it can artificially induce comparative effects in the responses, whereby one group is evaluated more positively than the other (Mummendey et al., 2001). For example, when individuals report their opinions on the social responsibilities of companies in their country, their consequent responses regarding the responsibilities of firms in foreign countries can be influenced by their initial answers to the first battery of questions.

In Study 1, the subjects responded to the "home" and "foreign countries" versions of a questionnaire by sequencing various scenarios on a website (Mencl & May, 2009). The sampling procedure was consistent with the sampling procedures of other comparable multicountry studies (Beekun & Westerman, 2012; Walsh, Shiu, & Hassan, 2014; Maignan & Ferrell, 2003).

In Study 2, the respondents were recruited via an online research company based in Europe (*Consumerfieldwork Gmbh*). The company uses its own research panel where members have actively agreed to take part in market research projects in accordance with the standards for online research set by the European Society for Opinion and Market Research (ESOMAR). The investigators uploaded the two surveys on Qualtrics.com. The panel company randomized the links to the two questionnaires in the email invitations to its panel members and took measures to ensure that each respondent accessed only one of the two surveys. We further checked for response duplications by reviewing respondents' IP addresses (Smith, Roster, Golden, & Albaum, 2016). To ensure the quality of the responses, we also included two attention-filter questions.

4.2. Measures

National identity ($\alpha = .86$) and global identity ($\alpha = .73$) were measured with the scales developed by Kosterman and Feshbach (1989). While there are a number of scales measuring global identity (Cleveland, Laroche, Takahashi, & Erdoğan, 2014; Zhang & Khare, 2009), Kosterman and Feshbach's instrument is valuable for the purpose of this study because it contains an operational definition of global identity that emphasizes the role of empathy for people in other nations (Bartsch et al., 2015). Both the global and national identity scales have been used and tested in political and business research (Al Ganideh, 2012; Balabanis et al., 2001; Karasawa, 2002; Mummendey et al., 2001).

Corporate social responsibility ($\alpha = .88$) was measured using the scale developed by Turker (2009) because it captures a comprehensive range of practices representing the socially responsible behaviors of organizations. The items were all measured on a five-point Likert scale

(1 = "strongly disagree," 5 = "strongly agree").

Geographic distance was manipulated by asking respondents for their opinions of the extent to which a range of corporate practices (the CSR scale by Turker, 2009) are responsibilities of companies (1) in their country (Version A) or (2) in foreign countries where these companies have established operations (Version B). This variable was coded as a dummy variable where "in my country" = 0 and "in a foreign nation" = 1.

To improve measurement validity, we used a translation/back-translation approach where Chinese and French native speakers translated the questionnaires and bilingual experts backtranslated into English (Brislin, 1986). We pretested the translated questionnaires on samples of 10 Chinese and 10 French students. Based on their feedback, several items were reworded and refined.

We have included the manipulation scenarios in Appendix A, together with examples of the CSR scale items.

4.2.1. Demographic controls

4.2.1.1. Study 1.
We recorded respondents' gender, age, and education level, which are commonly used as controls in other relevant studies. Specifically, some empirical evidence suggests that older individuals tend to maintain stronger national identity (Balabanis et al., 2001) and that women tend to have a higher sense of global citizenship than men (Høy-Petersen, Woodward, & Bagozzi, 2016; Karasawa, 2002). However, the effect of gender and age on global citizenship was mixed in different country contexts (Türken & Rudmin, 2013), so we also considered respondents' country as a control variable in our model. Education level may influence sense of global identity, as highly educated individuals are more likely to travel abroad, which should translate into a greater sense of global identity (Balabanis et al., 2001; Cleveland et al., 2009 Riefler et al., 2012).

4.2.1.2. Study 2.
Study 2 examined the same relationships tested in Study 1 and used the same measures for national and global identity, geographic proximity, and moral recognition of CSR. The measures of other salient control variables in this study are described below.

Because the objective of Study 2 is to increase the generalizability of the findings, we included additional sociodemographic variables, which may help to clarify the individual differences in the strength of national and global identities. These variables were not possible to account for in Study 1 due to the homogeneity of the sample. Specifically, occupational status (Szerszynski & Urry, 2002) and the duration of international travel experience may influence the strength of one's sense of being "a citizen of the world" (Cleveland et al., 2009; Oberecker & Diamantopoulos, 2011). While travel may result in greater cultural openness, one's social relations, such as having family and friends in other countries, may influence global identity as a sense of moral commitment to the global community (Matthews & Sidhu, 2005). Accordingly, in Study 2, in addition to age and gender, we recorded respondents' education level, occupation, duration of international travel experience (if any), and social ties with people from other countries, using measures from the *World Value Survey*.

5. Results

5.1. Results — Study 1

Out of 369 complete surveys, most respondents fell into the 18–30 age group (86%). The majority of the sample had an undergraduate degree (56.7%), and there were slightly more female respondents (60.2%) (see Table 5). Of the sample, 89 (24.1%) were in the CSR "in my country" treatment group, and 280 (75.9%) were in the CSR "in a foreign nation" treatment group.

Table 3 shows correlations between the principal variables of interest, as well as the means for the whole sample. Significant correlations exist between moral recognition of CSR and national identity

Table 2
Demographic characteristics of samples — studies 1 and 2.

		Study 1 (%)	Study 2 (%)
Education level	High school or diploma	17.1	52.2
	Undergraduate degree	55.8	27.6
	Postgraduate degree	27.1	20.2
Age	18–30	87.3	15.5
	31–40	10.8	36.2
	41–50	1.9	17.9
	51 and over	0	30.5
Gender	Male	39.8	53.6
	Female	60.2	46.4
Nationality	Chinese	38.8	–
	French	61.2	–
	British		100
Lived abroad	Yes		36.1
	No		63.9
Lived abroad — length	3 months or less		8.2
	4–12 months		16.4
	more than 1 year		75.3
Occupation level	Other		3.0
	Elementary unskilled		39.4
	Clerical, sales and service worker		22.7
	Professional		10.8
	Manager		24.1
Work experience	Less than 6 months		1.0
	6 months–1 year		3.9
	1–3 years		6.4
	4–6 years		12.3
	More than 7 years of experience		76.4
Relatives abroad	Yes		60.1
	No		39.9
Friends abroad	Yes		64.0
	No		36.0
Total *N*		369	207

Table 3
Means, standard deviations and correlations[a].

Variable	Mean	SD	1	2	3
Moral recognition of CSR	4.04	.53			
National identity	3.82	.69	.24***		
Global identity	3.47	.62	.37***	.03	
Geographic distance[b]	–	–	−.15**	.00	.00

[a] $N = 369$.
[b] rpbpoint–biserial correlation coefficient. ** $p < .01$; *** $p < .001$.

($r = .24$, $p < .001$), and, slightly stronger ($r = .37$, $p < .001$) between moral recognition of CSR and sense of global identity. The correlation between global identity and national identity is not significant ($r = .03$, n.s.). A significant negative correlation occurs between geographic distance and recognition of CSR ($r_{pb} = −.15$, $p < .01$). Further testing using an independent-samples *t*-test shows a significantly higher mean for moral recognition of CSR at home ($M = 4.18$, $SD = .46$) than abroad ($M = 3.99$, $SD = .55$); ($t(367) = 2.87$, $p < .01$), indicating that over the whole sample, respondents' moral recognition of corporations' responsibilities is lower for distant countries.

We also explored the relationship between the demographic characteristics (gender, education, age, and nationality) and the variables of interest (national identity, global identity, and CSR recognition) using means comparison tests (*t*-tests or ANOVA). Women showed significantly stronger global identity ($M = 3.53$, $SD = .62$) than men ($M = 3.39$, $SD = .63$) ($t(366) = 2.15$, $p < .05$), and Chinese respondents had significantly stronger national identity than French respondents ($t(353) = .50$, $p < .001$). No significant differences were found in the main variables with respect to age, education, or

Table 4
Social identities — CSR link moderated by geographic distance. Study 1 sample.

Model 1 — National identity	β	s.e	t	p	Model 2 — Global identity	β	s.e	t	p
National identity	.188	.044	4.31	.000	Global identity	.178	.048	3.70	.000
Geog. distance	−.023	.034	−.704	.482	Geog. distance	−.118	.035	−3.40	.001
Geog. distance × National Id.	.002	.009	−.199	.842	Geog. distance × Global Id.	.028	.010	2.89	.004
Control variables					*Control variables*				
Gender	−.052	.051	−1.07	.285	Gender	−.034	.050	−.69	.490
Nationality (1 = FR; 2 = CHN)	−.111	.060	−1.94	.053	Nationality (1 = FR; 2 = CHN)	−.005	.056	−.082	.935
$R^2 = .10$, $F(7, 363) = 7.66$, $p = .000$					$R^2 = .16$, $F(7, 361) = 9.98$, $p = .000$				
$\Delta R^2 = .00$; $F(1, 363) = .04$, $p = .843$					$\Delta R^2 = .02$; $F(1, 363) = 8.35$, $p = .004$				

nationality. We therefore used only gender and nationality as control variables in the subsequent analyses.

5.1.1. Hypothesis testing

To test our hypotheses, we applied the procedure developed by Preacher and Hayes (2008), Model 1. We calculated bias-corrected bootstrap confidence intervals (with 5000 bootstrap samples) for the effect of national identity on moral recognition of CSR moderated by geographic distance, while controlling for the effect of gender and nationality. In a second model, we repeated the procedure, using global identity as the independent variable. The results are in Table 4.

We found partial support for Hypothesis 1 in that geographic distance has a significant direct effect on moral recognition of CSR in model 2 ($\beta = -.118$, $p = .001$) but not in model 1 ($\beta = -.023$, n.s.). National identity has a significant direct effect on moral recognition of CSR ($\beta = .188$, $p = .000$), showing support for Hypothesis 2. The interaction effect between geographic distance and national identity has no effect on moral recognition of CSR ($\beta = -.002$, n.s.), indicating that national identity does not increase the negative effect of geographic distance on moral recognition of CSR. Thus, we find no support for Hypothesis 3.

The results of post hoc analyses (Aiken, West, & Reno, 1991) using Hayes's (2013) recommended conditional probing in PROCESS for interactions (2013) revealed that national identity has a positive significant effect on recognition of CSR at home (geographic distance = 0) ($\beta = .180$, $t = 2.38$, $p = .018$; lower limit of confidence interval [LLCI] = .031; upper limit of confidence interval [ULCI] = .328) and also in foreign nations (geographic distance = 1) ($\beta = .197$, $t = 4.75$, $p = .000$; LLCI = .115; ULCI = .278) (see Table 5).

Results from model 2 indicate that global identity has a direct positive significant effect on moral recognition of CSR ($\beta = .178$, $p = .000$), showing support for Hypothesis 4. The interaction term for geographic distance and global identity has a significant effect on moral recognition of CSR ($\beta = .028$, $p = .004$) indicating that global identity offsets the previous negative effect of geographic distance on moral recognition of CSR, in support of Hypothesis 5. Post hoc conditional probing in PROCESS for interactions further revealed that global identity has a nonsignificant effect on recognition of CSR at home (geographic distance = 0) ($\beta = .039$, $t = .449$, $p = .654$; LLCI = −.131; ULCI = .209) but has a highly significant effect on recognition of CSR in foreign nations (geographic distance = 1) ($\beta = .317$, $t = 7.59$, $p = .000$; LLCI = .235; ULCI = .399).

For the purposes of illustration, we used simple slopes analysis (Dawson, 2014), which calculates the (standardized) independent variable (identity) at one standard deviation below the mean for "low" and one standard deviation above the mean for "high" geographic distance. Fig. 2 displays these effects. It shows that, when global identity is high, the moral recognition of CSR increases substantially to a level similar to that of the recognition of CSR in one's home country. In comparison, national identity and geographic distance have similar effects on the moral recognition of CSR. National identity does not increase or decrease substantially the moral recognition of CSR in one's home country or foreign countries.

5.2. Results — Study 2

A total of 207 responses were collected ("CSR at home" in the Version A questionnaire, N = 103; "CSR abroad" in the Version B questionnaire, N = 104). Table 2 shows the demographics of the U.K. sample. The wide range in age, employment tenure, international experience, and education level indicate that this sample differs substantively from the student population that took part in Study 1.

As in Study 1, we found significant correlations between moral recognition of CSR and national identity ($r = .234$, $p < .001$) and between moral recognition of CSR and global identity ($r = .483$, $p < .001$). The correlation between global identity and national identity is significant ($r = .163$, $p = .019$). No correlation exists between geographic distance and national identity ($r_{pb} = -.032$, n.s.) or global identity ($r_{pb} = -.017$, n.s.) or moral recognition of CSR ($r_{pb} = -.036$, n.s.).

Before proceeding to hypothesis testing, we used mean differences analysis for national identity, global identity, and CSR recognition with respect to all control variables, using t-tests or ANOVA as appropriate. Only education level was found to have a significant effect on global identity ($F(2, 205) = 9.29$, $p = .000$); it was therefore used as a control variable in the subsequent analysis.

As in Study 1, we found partial support for Hypothesis 1 in that geographic distance has a significant direct effect on moral recognition of CSR in model 2 ($\beta = -.111$, $p = .001$) but not in model 1 ($\beta = -.002$, n.s.) (see Table 6). National identity has a significant direct effect on moral recognition of CSR ($\beta = .120$, $p = .000$), showing support for Hypothesis 2. The interaction effect between national identity and geographic distance has no effect on moral recognition of CSR ($\beta = -.001$, n.s.), indicating that national identity does not

Table 5
Post-hoc probing results: Study 1 sample.

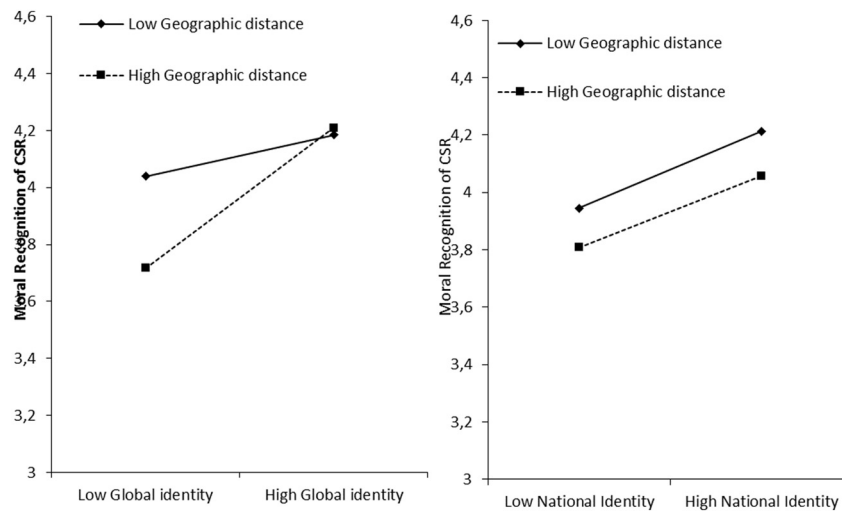| Model 1 — National identity							Model 2 — Global identity						
DIST	NatID	se	t	p	LLCI	UCLI	DIST	GlobID	se	t	p	LLCI	UCLI
0	.180	.076	2.38	.018	.031	.328	0	.039	.087	.449	.654	−.131	.209
1	.197	.041	4.75	.000	.115	.278	1	.317	.042	7.59	.000	.235	.399

Fig. 2. Interaction: Geographic distance by identity → Moral recognition of CSR.

increase the effect of geographic distance on moral recognition of CSR. Thus, we find no support for Hypothesis 3.

We also find that global identity has a direct positive significant influence on moral recognition of CSR ($\beta = .329$, $p = .000$), showing support for Hypothesis 4. The interaction term for global identity and geographic distance on moral recognition of CSR is significant ($\beta = .027$, $p = .001$), indicating that global identity offsets the negative effect of geographic distance on moral recognition of CSR, in support of Hypothesis 5.

Post hoc conditional probing in PROCESS for interactions further revealed that national identity has a positive significant effect on recognition of CSR at home (geographic distance = 0) ($\beta = .126$, $t = 2.28$, $p = .024$; LLCI = .017; ULCI = .236) but not in foreign nations (geographic distance = 1) ($\beta = .114$, $t = 1.86$, $p = .065$; LLCI = − .007; ULCI = .235) (see Table 7). Global identity also has a significant effect on recognition of CSR at home ($\beta = .193$, $t = 3.66$, $p = .000$; LLCI = .089; ULCI = .297) but a stronger effect in foreign nations ($\beta = .458$, $t = 7.63$, $p = .000$; LLCI = .345; ULCI = .586).

In summary, the results of the regression analysis in Study 1 and the replication Study 2 point to the same conclusions. First, both national and global identities have a positive effect on moral recognition of CSR. Second, geographic distance affects only the relationship between global identity and moral recognition of CSR.

6. Discussion and conclusions

This study addressed the following questions: Do geographic and perceived social proximity to the beneficiary matter in stakeholders' recognition of the corporate responsibilities of firms? Is there a difference between the effects of geographic proximity and perceived social proximity to the beneficiary of the CSR action? How do geographic and perceived social proximity interact? We developed five hypotheses and tested them using a homogeneous (in terms of age and education) sample from China and France (Study 1) and replicated the study with a demographically heterogeneous sample from the United Kingdom (Study 2). Specifically, we found that the effect of geographic distance on moral recognition of CSR is not always significant, echoing the mixed results found in previous studies (Jaffe & Pasternak, 2006; McMahon & Harvey, 2007; Mencl & May, 2009). In particular, global identity offsets the negative effect of geographic distance (home vs. foreign countries) on moral recognition of CSR. National identity increases recognition of CSR to a similar extent as geographic distance.

6.1. Theoretical contributions

Our study has implications for ethical decision-making theory by clarifying the role of proximity in influencing stakeholders' ethical decision-making process. Past studies have operationalized this construct in several ways, leading to mixed evidence (Jaffe & Pasternak, 2006; McMahon & Harvey, 2007; Mencl & May, 2009). By conceptualizing perceived social proximity to groups as a form of *social identification* (Jackson & Smith, 1999; Tajfel & Turner, 1986), we have drawn important theoretical distinctions between geographic and perceived social proximity. Hence, we suggest that proximity, a component of moral intensity, is a multilayered concept that incorporates two distinct dimensions: perceived social and geographic proximity to the beneficiary/victim of an ethical decision. Both dimensions interact, and they are important but separate antecedents of moral recognition of ethical issues.

Our findings therefore question implicit or explicit theoretical claims in ethical decision-making research (Barnett & Valentine, 2004; Carlson et al., 2009; Jones, 1991) suggesting that greater geographic

Table 6

Social identities — CSR link moderated by geographic distance. Study 2 — working sample from the UK.

Model 1 — National identity					Model 2 — Global identity				
	β	s.e	t	p		β	s.e	t	p
National identity	.120	.041	2.91	.004	Global identity	.329	.041	8.02	.000
Geog. distance	.002	.035	.06	.951	Geog. distance	−.111	.031	−3.53	.001
Geog. distance × National Id.	−.001	.008	−.147	.883	Geog. distance × Global Id.	.027	.008	3.45	.001
Control variables					*Control variables*				
Education	.124	.053	2.34	.020	Education	−.034	.050	−.69	.490
$R^2 = .07$, $F(6, 199) = 5.54$, $p = .032$					$R^2 = .16$, $F(6, 199) = 12.77$, $p = .000$				
$\Delta R^2 = .00$; $F(1, 199) = .02$, $p = .843$					$\Delta R^2 = .04$; $F(1, 199) = 11.91$, $p = .001$				

Table 7
Post-hoc probing results: Study 2 sample.

Model 1 — National identity							Model 2 — Global identity						
DIST	NatID	se	t	p	LLCI	UCLI	DIST	GlobID	se	t	p	LLCI	UCLI
0	.126	.055	2.28	.024	.017	.236	0	.193	.053	3.66	.000	.089	.297
1	.114	.062	1.86	.065	−.007	.235	1	.458	.061	7.63	.000	.345	.586

distance reduces moral intensity and thus the recognition of a moral issue. Specifically, they reveal that higher geographic distance does not necessarily lead to lower moral concern when social proximity to distant others is high. Thus, geographic distance should be considered in conjunction with one's social proximity such as their level of identification to national and/or global citizens. The findings therefore highlight the importance of combining issues of social and geographic proximity in order to understand the ethical concerns of stakeholders toward others.

This study also contributes to the extant literature on CSR by shifting the focus of investigation from a manager-centered perspective to citizens. This is important in its own right and represents a major point of departure from previous research because the demand for responsible behavior on the part of companies is dependent not only on internal organizational ethics (Smith, Palazzo, & Bhattacharya, 2010) but also on stakeholders as citizens. While there is some recognition in the literature that stakeholders have expectations about the firms' responsibilities (Kolk, 2016; Öberseder, Schlegelmilch, & Murphy, 2013; Sen, Bhattacharya, & Korschun, 2006), this study suggests that the nature—that is, the perceived closeness—of the group benefiting from good corporate practices influences, to a large extent, these expectations. We also explored the moral recognition of proactively positive corporate behaviors toward others, a dimension that tends to be neglected in the ethical decision-making literature (Elm & Radin, 2012).

6.2. Empirical contributions

The most important empirical contribution of this research lies in the fact that this is the first study exploring the effects of and interactions between geographic and social proximity to the beneficiary of moral recognition of CSR. This was achieved by developing two separate theoretical dimensions and associated measurements of proximity. Past research on moral decision-making has commonly used family, friendship, or common place of residence as a proxy for psychological and social proximity (Carlson et al., 2009; Ghorbani, Liao, & Çayköylu and Chand, M., 2013; McMahon & Harvey, 2007; Mencl & May, 2009; Tsalikis et al., 2008). For example, experimental manipulations have traditionally assumed that individuals will have greater feelings of closeness toward individuals who reside in the same place (Mencl & May, 2009). Past research has not measured social and psychological proximity directly but, rather, has inferred proximity from similarities or differences in place of residence or relational ties. Our study makes a significant empirical contribution to this body of scholarly work by measuring the strength of one's social identity (to one's nation and the world) as a direct and valuable means of ascertaining the perceived social proximity to the group benefiting from CSR actions.

6.3. Managerial implications

International institutions have made multiple calls for firms to commit to international agreements (e.g., the Global Compact initiative) and to engage in actions that aim to both reduce the harmful effects of business activity and make a positive impact on global social and environmental welfare. While past evidence seems to suggest that stakeholders will respond positively to businesses that reduce the negative impact of their activity (Grappi, Romani, & Bagozzi, 2013; Shah

et al., 2012), their appreciation of "positive" CSR benefiting others is debatable (Bhattacharya, Korschun, & Sen, 2009; Jones et al., 2014; Vitell, 2015). The findings of our study suggest that corporate contributions to local and global social welfare can be of strategic value for organizations. Companies cannot assume that stakeholders will not be interested in CSR actions benefiting citizens in other countries simply because of high geographic distance. On the contrary, firms need to consider their stakeholders' national and global identities, which both contribute to the recognition that CSR is a moral duty of business, whether at home or abroad.

This is particularly important not just for issues related to stakeholder management but also for marketing CSR initiatives. For example, international companies should seek to communicate information regarding both geographically close and distant CSR activities, because engaged citizens are sensitive to both, whereas those with low national and global identity are not sensitive to CSR. If geographic proximity is a less consistent predictor of concern for CSR than previously thought, it should engender a substantial rethinking of firms' communication strategies. Public policy makers and non-governmental organizations could also invest in programs that promote positive national and global identification among local citizens to enhance public sensitivity to CSR locally and globally. This is important because the pressure of powerful stakeholders in specific countries can stir investment in CSR in a more or less equitable manner (Windsor, 2006).

7. Limitations and directions for future research

One of the strengths of this study lies in the use of a between-subjects design as a means of reducing internal validity threats present in ethical decision-making research (Mencl & May, 2009; Kirk, 2003). This study has explored the effects of perceived proximity to home and foreign countries only on the first step of the moral decision-making process, namely, moral recognition. Future research could investigate the implications of perceived social proximity on the subsequent steps of the ethical decision-making process, such as moral judgment, intentions, or behavior (Jones, 1991).

Based on our results, we suggest that future studies of perceived social proximity also consider the use of other social identity measures, such as self-categorization or group self-esteem (e.g., Brown, Condor, Mathews, Wade, & Williams, 1986), that capture the strength of affiliation to groups developed in the social psychology literature (Terry & Hogg, 1996; Ellemers, Kortekaas, & Ouwerkerk, 1999). Finally, research into the role of psychological and/or cultural proximity dimensions in ethical decision-making provides another area worth exploring. This study has established that geographic and social proximity are not the same. Will such differences also appear when we clearly differentiate other proximity dimensions and study the various combinations of cultural, psychological, and geographic proximity components?

Appendix A

A.1. Manipulation of geographic distance (geographic proximity)

Multinational companies operate in many countries around the world and engage in different activities in relation to the environment

and human well-being. The following statements outline a range of responsibilities which can be assumed by multinational companies operating in "your country" (Version A)/"foreign countries" (Version B). Please state your opinion regarding these responsibilities in "your country" (Version A)/"in foreign countries" (Version B) where these companies operate. "I believe that a multinational company has the moral responsibility to …:"

A.2. Example items CSR

(A: "your country" B: "foreign countries" questionnaires) adapted from Turker (2009): "… Contribute to campaigns and projects that promote the well-being of the society in [my country]/[the foreign country] (local/abroad manipulation)/"… Target sustainable growth which considers future generations in [my country]/[the foreign country] (local/abroad manipulation).

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