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PURCHASING SOCIAL RESPONSIBILITY: A COMPARATIVE STUDY ACROSS THE TAIWAN STRAIT**YI-HUI HO****ASSOCIATE PROFESSOR****DEPARTMENT OF INTERNATIONAL BUSINESS****CHANG JUNG CHRISTIAN UNIVERSITY****TAINAN****ABSTRACT**

Purchasing social responsibility denotes the purchasing activities that meet the ethical and discretionary responsibilities expected by society. Social responsibility in purchasing affects purchasing decisions, business reputations and consumer evaluations. Although an amount of empirical studies have examined ethical issues on purchasing practices, there is still lack of research focusing on purchasing social responsibility. The main purpose of this study is to take purchasing professionals in Taiwan and China as research subjects to investigate the difference in purchasing professionals' attitudes to purchasing social responsibility between these two areas. Data were collected through a questionnaire survey of purchasing professionals across a broad spectrum of industries in Taiwan and China. Research findings reveal that the difference in purchasing social responsibility attitude between Taiwanese and Chinese purchasing professionals is significant.

KEYWORDS

Taiwan, China, purchasing social responsibility, purchasing professionals.

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1. INTRODUCTION

Purchasing ethics and social responsibility are important issues for purchasing professionals. Although an amount of empirical studies have examined ethical issues on purchasing practices, there is still lack of research focusing on analyzing purchasing professionals' attitudes toward purchasing social responsibility. Studies about the nature of buyer-supplier relationships reveal that purchasing professionals play a key role in keeping long-term relationships with suppliers and achieving the company's strategic objectives (Razzaque & Hwee, 2002; Turner, Taylor & Hartley, 1995).

As people's attitudes are related to their action, individuals' attitudes to purchasing social responsibility play an essential role in how his/her socially responsible values and actions are shaped. Purchasing professionals, the key role to perform socially responsible purchasing, extend the boundary between internal functions within the organization and external suppliers by coordinating the flow of goods and services in business (Carter & Jennings, 2004; Landeros & Plank, 1996). They have to establish and maintain a database of suppliers, find or select qualified and available suppliers to provide materials required, negotiate purchasing contracts with suppliers, and even act as the interface between the company and its suppliers. Recognizing purchasing professionals' attitudes to purchasing social responsibility is necessary for those who want to construct an international buyer-supplier relationship in global business contexts.

Owing to the increasing importance of Asia to the global economy, the need of understanding Asian purchasing professionals' ethical behaviors is self-evident. In particular, both Taiwan and China stand at an important position in the current global economic system, and are also major manufacturers and consumers for industrial products. Being one of the world's fast-growing economies, China has no doubt attracted many multinational companies access to this vast emerging market. On the other hand, Taiwan is an industrialized economy with world-leading indigenous electronic, information and communication technology companies. With the economic growth of China, the business environment in Taiwan has undergone enormous changes. Taiwanese companies, who share the same culture and language with the people of the Mainland, have been enthusiastic about investing in China. As a result, Taiwan has a close economic relationship with China. Although China and Taiwan are both influenced by the Chinese culture, these two societies were separated and developed independently since 1949. They consequently exhibit different paths of political and economic development. Taiwan's society is considered democratic and capitalistic; whereas China's society is considered more centralist and socialistic. Different political and economic conditions are potential factors which lead to differences in the values and behaviors of people between China and Taiwan. Some evidence reveals that businesspeople or business students in Taiwan behave to a certain extent differently from those in China (Chang & Ding, 1995; Wu, 2003). However, most studies on purchasing ethics or the purchasing social responsibility have been conducted in the non-Chinese society, only a few studies focused on the Chinese cultural context. To be successful in today's international business markets, especially the markets in the Great China Area, understanding purchasing professionals' attitudes to purchasing social responsibility in Taiwan and China is beneficial and necessary. To fill the research gap, it is worthwhile to examine the difference in attitudes of purchasing social responsibility between purchasing professionals in Taiwan and China. Therefore, the main purpose of this study is to take purchasing professionals in Taiwan and China as research subjects to investigate the difference in purchasing professionals' attitudes to purchasing social responsibility between these two areas.

2. LITERATURE REVIEW**2.1 PURCHASING SOCIAL RESPONSIBILITIES**

A number of studies have discussed and examined the positive effects of social responsibility in business purchasing. For instance, Carter (2005) suggests that activities of purchasing social responsibility will lead to financial performance such as cost reduction. Also, purchasing social responsibility may have significant impact on supplier performance by working with suppliers to change processes, product designs, and packaging (Carter, 2005). In addition, by developing and working with minority suppliers, purchasing companies may improve their overall performance (Krause, 1999). The elements of purchasing social responsibility contribute to the business goodwill and reputation, which serve as significant sustainable competitive advantages (Carter & Jennings, 2004). Social responsibility in purchasing has the characteristics of corporate social responsibility (CSR) that denotes the involvement the purchasing function in corporate social responsibility (Carter & Jennings, 2004). Purchasing Social Responsibility (PSR) can be defined as "purchasing activities that meet the ethical and discretionary responsibilities expected by society" (Salam, 2009, pp. 357-358) or purchasing activities that meet social and ecological responsibilities expected by society (Blome & Paulraj, 2013; Carter & Jennings, 2004).

Corporate social responsibility, which has diverse notions, has been frequently discussed in numbers of studies. For instance, Aguinis (2011) defines corporate social responsibility which has also adopted by others (Aguinis & Glavas, 2012; Rupp, 2011; Rupp, William, & Aguilera, 2010) that the corporate social responsibility is the "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance" (Aguinis, 2011, pp.855). Carroll (1991) proposes four hierarchies of corporate social responsibility from social expectations: economic responsibility, legal responsibility, ethical responsibility, and discretionary/ philanthropy responsibility. In addition, social responsibility in business consists of specific sets of corporate activities that includes the environment (Fryxell & Dooley, 1997), safety (Wokutch, 1992), human rights (Jennings & Enine, 1999), donations (Wokutch, 1998), community considerations (Mallot, 1998), and the advancement of workplace diversities in gender, racial and religion (Clair et al., 1997). These corporate responsible activities and concerns are also aligned to the corporate responsibility in purchasing.

Studies on corporate social responsibility in purchasing have gained much attention; however, very few studies explore the dimensions and drivers of social responsibility in purchasing. Taking U.S. purchasing managers as research subjects, Carter and Jennings (2004) propose the dimensions of purchasing social re-

sponsibility including the environment, diversity, human rights, philanthropy, and safety. Their study found people-oriented organizational culture, top management leadership, employee initiatives, and customer pressures significantly influence purchasing social responsibility, and therefore suggest purchasing managers may influence purchasing corporate responsibility by hiring and selecting employees with corresponding individual systems to manage initiatives in purchasing social responsibility.

Salam (2009) replicates Carter and Jennings' (2004) study in Thailand. His findings indicate that top management leadership, customer pressure, employee initiatives, government regulations, individual values, and the people-oriented organizational culture all significantly influence purchasing corporate responsibility. In particular, individual values and the people-oriented organizational culture are the most dominant predictors of purchasing social responsibility. A people-oriented organizational culture aims to guide regular working relationships and influences how employees behave within the organization. Also, the finding suggests that employees' values are vital because the individual actions are rooted in a commitment based on a complex process of moral judgment. Purchasing professionals should identify individuals whose value systems are personally aligned with the socially responsible purchasing activities of the organization.

Moreover, building upon the studies on purchasing corporate responsibility by Carter and Jennings (2004) and Salam (2009), Blome and Paulraj (2013) incorporate the environmental, human rights, and safety dimensions to examine the effect of ethical climate on purchasing social responsibility in Germany. Their study found that community-focus climate, ethical norms from top management, and code of conduct implementation significantly affect purchasing social responsibility through ethical climate.

Previous studies regarding the factors that affect purchasing social responsibility focus more on people-oriented organizational culture, top management leadership, purchasing professionals' individual values, employee initiatives, government regulation, and external customer pressures (e.g., Carter & Jennings, 2004; Salam, 2009), code of conduct implementation, top management ethical norms, and employee-focused or community-focused ethical climates (e.g., Blome & Paulraj, 2013).

2.2 DIFFERENCES IN ATTITUDES TO SOCIAL RESPONSIBILITY BETWEEN TAIWAN AND CHINA

Both Taiwan and China are influenced by the Chinese culture; however, these two societies have been separated and developing independently over 60 years. Taiwan has developed to some extent following the Western free-market model while retaining traditional Chinese culture. Taiwan is regarded as a capitalistic and democratic society; whereas China is considered a socialistic and centralist society. Under different political and economic systems, people in Taiwan and China are likely to have some differences in behaviors and cultural values. For example, people in Taiwan and China sometimes use the same expression with different connotations even though they use the same language, or use different words and phrases to describe the same thing.

Taiwan and China scored more or less differently on each of Hofstede's cultural dimension (Hofstede & Hofstede, 2005). As Taiwan is a democratic society and China is a centralist society, power distance would to a certain extent give us a clue to explain the difference in ethical perceptions between these two areas. Based on Hofstede's survey (Hofstede & Hofstede, 2005), China scored higher on power distance than Taiwan (Taiwan scored 58 and China scored 80 on the power distance index). Power distance is the degree to which people in a society accept inequality in power and still consider it normal. Power distance might relate to the likelihood of subordinates to perform ethical/unethical actions in response to superiors' pressure and the code of conduct of the group (Hofstede & Hofstede, 2005).

Only a few studies have provided empirical evidence revealing that businesspeople and business students in Taiwan exhibit to a certain extent differently in ethical perceptions from those in China. Using samples of purchasing professionals in Taiwan and China, Chang and Ding (1995) found that significant differences existed between Taiwanese and Chinese respondents in the integration and Confucian work dynamism dimensions measured by the Chinese Value Survey. As compared with their Chinese counterparts, purchasing professionals in Taiwan would be more likely to cooperate with their colleagues, not insist on their own opinions during decision making, and consider the firm before personal advantage when making buying decisions (Chang & Ding, 1995). Wu (2003) found that business students in these two societies showed differences in ethical decision making for selected scenarios. Chinese business students displayed different levels of moral development from their Taiwanese counterparts. Lin and Ho (2009) used the DIT to compare the development of ethical judgment of purchasing professionals in Taiwan and China, and found that Chinese purchasing professionals focused more on the conventional level and less on the post-conventional level than Taiwanese respondents. Regarding negotiation ethics, only a few studies investigated perceptions of unethical negotiation tactics of Chinese managers (Al-Khatib et al., 2007; Rivers, 2009). There is still lack of research on comparing the differences in perceptions of unethical negotiation tactics of purchasing professionals in Taiwan and China.

When dealing with an ethical dilemma, individuals with higher power distance would be more likely to comply with the wishes of workplace superiors and to follow the rules or laws established by the group. Therefore, Chinese purchasing professionals will be more likely than their Taiwanese counterparts to comply with the wishes of workplace superiors and to follow the rules or laws established by the group while facing ethical dilemmas. Comparing to their Chinese counterparts, Taiwanese purchasing professionals will be more likely to question and oppose norms and laws which seem to violate universal principles such as respect for life and distributive justice (Lin & Ho, 2009). As a result, it is reasonable to expect that there is difference in attitudes to purchasing social responsibility between purchasing professionals in Taiwan and China. Therefore, this study proposes the research hypothesis that *there are significance differences in attitudes to purchasing social responsibility between Taiwanese and Chinese purchasing professionals*.

3. METHODOLOGY

3.1 MEASUREMENT

The study used the Purchasing Social Responsibility Scale (PSR Scale) developed by Carter and Jennings (2002; 2004) to evaluate purchasing professionals' attitudes toward purchasing social responsibility. The dimensions in the scale include the concerns of the environment, safety, human rights, diversity, and philanthropy. Items of each dimension are measured on a 4-point Likert scale where "1" denotes "no extent whatsoever" and "4" denotes "very great extent". The PSR Scale has been used and confirmed the reliability and validity by previous studies (e.g., Carter and Jennings, 2002; 2004; Salam, 2009).

3.2 DATA COLLECTION

To compare difference in attitudes of purchasing social responsibility between purchasing professionals in Taiwan and China, data were collected through a questionnaire survey of purchasing professionals across a broad spectrum of industries in Taiwan and China. Because of the difficulty in obtaining a list of all purchasing professionals in these areas, we requested the aid of some purchasing professionals and associations in Taiwan and China to provide for a list of purchasing professionals. In China, Shanghai was selected because this region is mature in economic development and international trade. Some purchasing professionals were invited to participate based on their responsibilities of purchasing practices for their organizations. Respondents who agree to participate were asked to suggest the names of other individuals that are then contacted, either by e-mail or telephone. Care was taken to ensure that the individuals are actually involved in purchasing functions. Because several Taiwanese companies have invested in China, some purchasing professionals in China may come from Taiwan. These professionals were categorized into Taiwanese group.

The study collected a sample of two thousands of purchasing professionals, with a thousand in Taiwan and the other thousand in China. These purchasing professionals were contacted by researchers via e-mail and telephone to solicit their cooperation. A packet containing a cover letter with the promise of protecting the confidentiality of responses, a questionnaire, and a pre-addressed return envelope were mailed to each of the sampled purchasing professionals. After the questionnaires were delivered, a follow-up to the purchasing professionals was conducted by e-mail and telephone to remind them of the importance of their responses and thank them for their assistance. A total of 631 respondents in Taiwan and 527 in Mainland China returned the questionnaires. Like any other ethics research, this study has the potential to suffer from responses that state what is socially desirable, not what is practiced. The fact that the survey was conducted voluntarily and anonymously may have minimized this problem to some extent.

4. RESEARCH RESULTS

Table 1 shows respondents' attitudes to purchasing social responsibility. It can be found that there are significant differences in the attitudes to purchasing social responsibility between purchasing professionals in Taiwan and China. The attitude scores of Taiwanese respondents are less than those of Chinese respondents. This implies that Taiwanese purchasing professionals may view social responsibility more appropriate than Chinese purchasing professionals. Purchasing professionals with different social and cultural backgrounds would reveal different attitudes to purchasing social responsibility.

TABLE 1: A SUMMARY OF RESPONDENTS' ATTITUDES TO PURCHASING SOCIAL RESPONSIBILITY

	Taiwan	China	t
Environment	4.03	3.48	2.93**
Diversity	3.52	2.97	2.41*
Human rights	3.94	3.16	3.05**
Philanthropy	4.17	3.51	2.87**
Safety	4.28	3.92	2.16*

* : $p < 0.05$; ** : $p < 0.01$

5. CONCLUSIONS

This study has explored purchasing professionals' attitudes to purchasing social responsibility in Taiwan and China. The research findings have revealed that there are significant differences in the attitudes to purchasing social responsibility between purchasing professionals in Taiwan and China. As there is increasing awareness of the needs to develop strong sense of business ethics. The findings of the study can contribute to the research on purchasing social responsibility.

This study can contribute to a better understanding of attitudes to purchasing social responsibility of purchasing professionals in Taiwan and China. While most previous studies focused on purchasing ethics in the Western society, the current study can make significant contributions towards the ethics literature by providing valuable empirical insight into social responsibility in the context of purchasing in Taiwan and China, a non-Western environment.

This study has profound implications for Taiwanese and Chinese businesses as it can provide a basis for understanding their purchasing professionals' attitudes to purchasing social responsibility in purchasing situations. This study might help businesses to establish guidelines to help purchasing professionals to conduct socially responsible purchasing when facing dilemmas and to prevent them from resorting to purchasing social responsibility.

While the present study reveals purchasing professionals with different social and cultural backgrounds may reveal different attitudes to purchasing social responsibility, there might be other possible predictors that affect the attitudes to purchasing social responsibility. For instance, in collectivism countries, peer behavior might be influential to one's attitudes because collectivist people tend to consider and aligned to others' opinion to guarantee social or family support. When discussing factors affect purchasing professionals' attitudes to purchasing social responsibility, the influence of peer behavior might be a powerful and direct predictor particularly in Taiwanese or Chinese organizations.

In addition to the possible influence of peer behavior, there has been increasing interest in the research of the consequences of happiness. Being happy is no doubt important for human beings, and recent reports on international happiness are considered more meaningful than traditional economic measures such as gross domestic product (Blanchflower & Oswald, 2011). Workplace happiness can result in desired outcome for organization, such as employee retention, performance, safety, customer satisfaction, and citizenship behavior; therefore, it will be interesting to examine whether the workplace happiness has significant impact on purchasing professionals' attitudes to purchasing social responsibility.

This study has limited external validity as the sample frame is restricted to Taiwan and China. This might limit the generalization of the results of the study to the other countries. Making generalizations about the perceptions of social responsibility of purchasing professionals in other countries based on the results of this study may not be appropriate without further research. With the increasing globalization in business environment, contemporary industrial marketers have increasing opportunities to communicate with purchasing professionals with different cultural backgrounds. The current study has provided the evidence that the attitudes to social responsibility of purchasing professionals are apparently influenced by the country factor. Culture plays such a potentially important role in ethical decision making. Therefore, understanding the possible cross-cultural differences in the attitudes to purchasing social responsibility of purchasing professionals is a relevant work. Future research can put more attention on examining the attitudes to purchasing social responsibility of purchasing professionals in multi-country settings.

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