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Recontextualising the determinants of external CSR in the services industry: A cross-cultural study

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CSR researchers have long been interested in the relationship between the institutional environment and CSR. However, the effects of institutional pressures on CSR have been inconsistent. Therefore, we delineated an integrative conceptual model unlocking the link between institutional pressures and the organisational tendency for external CSR engagement. Both managerial interpretation and stakeholder issue salience were posited to simultaneously function as dual cognitive mechanisms mediating the relationship between institutional pressures and external CSR. Discretionary slack was embedded in our model as a sequential mediating mechanism that arguably transmits the influence of those cognitive mechanisms to external CSR. Across Egypt and the UK, we found that stakeholder issue salience and discretionary slack mediate the link between institutional pressures and external CSR, and national culture moderates the effects of institutional pressures on both stakeholder issue salience and external CSR.





Managers
willingness and
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external CSR in
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pressures

Taken together, the results demonstrate that managers' interpretations of CSR issues and assessments of their accessibility to available resources affect organisational responsiveness to the institutional environment. Managers are recommended to use stakeholder issue salience as an effective identification typology of CSR issues. National policymakers are advised to frame relative institutional mechanisms to their unique context to foster the efficacy of socially responsible business models. As a long-term consequence, this could lead to today's global social challenges, such as poverty, climate change and water scarcity, being partially resolved.