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ARTICLE

One Planet, Many Cultures: Understanding Environmental Responsibility Through Diverse Values

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Abstract

The study investigates the interplay between personal values and attitudes toward environmental responsibility (ER) among MBA students from two distinct cultural contexts: Australia (individualist) and India (collectivist). Drawing on survey responses from the University of Newcastle, Australia and the Indian Institute of Management (IIM), Kolkata, the study employs factor analysis and Multivariate Least Squares (MLS) to test whether cultural orientation moderates the predictive relationship between value priorities and ER attitudes. Findings reveal significant cross-cultural contrasts: Australian respondents prioritise security, conformity and power, whereas Indian respondents emphasise achievement, benevolence and universalism. Contrary to theoretical expectations, self-transcendence (benevolence, universalism) and self-enhancement (achievement, power) values exert a stronger influence among Indian participants. These results challenge universalist assumptions in sustainability education. The study offers actionable implications for corporate recruitment, climate policy and MBA curriculum design, highlighting how cultural value systems shape managerial attitudes toward ER.

Keywords: Attitudes; climate action; cross-culture; environmental responsibility; values

Introduction

Personal values and environmental education (EE) play a pivotal role in shaping environmental attitudes. Personal values occupy a significant place within individuals' social psychology and influence many of our activities, including environmental actions (Hitlin & Piliavin, 2004). Integrating values into EE curricula significantly enhances students' environmental awareness (Alas & Korutürk, 2024). Triyandana et al. (2024) show that incorporating EE in Business education also significantly improves students' environmental awareness. Prior research suggests that values are central predictors of environmental attitudes and behaviours (Cirnu & Kuralt, 2013; Papagiannakis & Lioukas, 2012), a relationship reinforced by the value–belief–norm (VBN) theory (Stern, 2000), which posits that values shape environmental worldviews and, through attitude formation, influence behavioural intentions.

EE further strengthens this value–attitude–behaviour chain by fostering ecological literacy, moral responsibility and pro-environmental value orientations (Steg et al., 2005). EE has evolved from a narrow focus on ecological knowledge toward a holistic, values-driven and culturally responsive approach aimed at fostering environmental responsibility(ER). Global frameworks such as UNESCO's Education for Sustainable Development (ESD) emphasise that EE must cultivate not only knowledge but also the values, attitudes and competencies required for informed and ethical environmental decision-making. Current EE scholarship highlights its role in shaping

long-term pro-environmental commitments among business students (Albareda-Tiana et al., 2019; UNESCO, 2021). Studies of MBA curricula reveal that sustainability concepts are often peripheral, appearing primarily as electives rather than core components (Muposhi & Shamhuyenhanzva, 2024). EE efforts embedded in business curricula help future managers (MBA students) understand the ethical and social implications of corporate environmental practices, ultimately shaping their pro-environmental value systems and their sense of responsibility (Fukukawa et al., 2007).

Culture also plays an essential role in shaping individual value priorities and environmental attitudes. Studies continue to affirm that cultural frameworks influence personal values, which subsequently inform attitudes toward environmental commitments (Halkos & Skouloudis, 2016; Stern et al., 1995; Trejos, 2023). National culture, therefore, is a critical contextual factor that shapes how individuals perceive their environmental responsibilities (Sagiv et al., 2011). For instance, the prioritisation of self-transcendence or self-enhancement values is shown to vary across cultural clusters, influencing how individuals interpret environmental problems and responsibilities (Roccas & Sagiv, 2010). Studies also indicate that cultural dimensions – such as individualism and collectivism – affect corporate environmental practices and individual-level support for environmental action (Graafland & Noorderhaven, 2018; Miska et al., 2018). Similarly, Bivek (2023) argues that value-based EE rooted in cultural heritage can transform mindsets and lifestyles to instil sustainability as a core societal value. Prior studies (Li et al., 2024; Rouhiainen, 2023) reveal that EE must move beyond universalist models to embrace cultural diversity and personal value systems, fostering a more inclusive and context-sensitive pedagogy. Despite these insights, cross-cultural investigations comparing distinct cultural contexts remain limited, with much of the prior work focusing on Western societies (Cordano et al., 2011; Lan et al., 2010), neglecting the Asia-Pacific region (Benson et al., 2015).

Despite this, the literature indicates inconsistent evidence regarding the extent to which values and attitudes translate into actual environmental behavioural intentions, signalling a need for continued examination within culturally diverse contexts. Moreover, prior studies in this domain mainly focus on the USA and Canada, which are culturally similar and ignore other parts of the world, the Asia Pacific regional cultural context (Benson et al., 2015).

This paper addresses these gaps by situating EE within MBA programmes and examining how personal values and culture shape MBA students' ER across different contexts. The paper aims to explore how MBA students from different cultural contexts perceive ER, and what values underpin these perceptions. It explores whether cultural differences between an individualist context (Australia) and a collectivist context (India) shape (i) the personal value priorities of MBA students and (ii) the relationship between personal values and ER. This research also considers the influence of EE embedded within MBA curricula, which has been shown to affect students' ethical reasoning, sustainability awareness and attitudes toward ER (Krishnan, 2008).

The study is distinctive because it bridges EE and business education (MBA), which is rare in the literature. Moreover, it foregrounds personal values and cross-cultural comparisons, examining how personal and societal value systems shape ER among MBA students in different regions. Personal values differ conceptually and empirically from broad cultural values (Roccas & Sagiv, 2010). Recent scholarship also emphasises the importance of distinguishing personal from cultural value systems when analysing environmental attitudes across nations (de Groot & Thøgersen, 2020). By examining personal values within different cultural contexts, the study contributes to understanding how cultural structures interact with value priorities to shape environmental attitudes.

The study is also essential because it compares individualist and collectivist cultures that also share some common historical, legal and political heritage, which is scant in the literature. Being members of the Commonwealth, Australia and India share a heritage of English common law and political similarities. Australia and India have similar cultural heritage (through British colonialism), but their cultures differ in several respects (individualist versus collectivist).

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Comparing these two national contexts offers unique insight into how culturally grounded value systems manifest within managerial education. Australia–India comparisons have attracted renewed academic interest amid expanding Indo-Pacific economic collaboration and shared sustainability agendas (DFAT, 2023). The integration of sustainability-focused EE within business programmes further underscores the importance of investigating how value formation and ER interact within future managerial cohorts. Furthermore, it is essential to study MBA students because most of them will work (or are working) as managers, and their collective and individual environmental activities will significantly influence their companies' future environmental orientation. This study builds on the author's (2016) prior work and extends the literature by incorporating cultural context and EE perspectives into the values–ER relationship.

The study's results will be beneficial to companies seeking to uphold and advance their corporate ER. Along with other selection criteria suggested by Hind et al. (2007), the results will be very helpful in selecting the appropriate leader, which is the key to greater environmental performance because a pro-environmental leader motivates other colleagues to be accountable towards the environment (Appelbaum et al., 2007).

Theoretical framework and hypotheses

Personal values

Personal values can be defined as "desirable trans-situational goals, varying in importance, that serve as guiding principles in the life of a person or other social entity" (Schwartz, 1994, p 21). Rokeach (1973) also describes values as standards that guide actions and help us judge ourselves and others. Many definitions of value (e.g., Rokeach, 1973; Schwartz, 1994) may be available, but recent interdisciplinary work continues to validate Schwartz's value theory as the most robust framework (Vecchione et al., 2023). Schwartz's (1994) value theory defines ten broad value types based on their motivational goals. Schwartz (1994) also distinguished four higher-order value types, such as self-transcendence versus self-enhancement and openness to change versus conservatism. We adopted personal values from Schwartz's (1994) Value theory, as the integration of basic value types into a broader value system, is one of the most interesting features of this theory (Kulin & Svallfors, 2013).

Cultural orientations and personal values

Culture refers to the sharing of ideas, values and behavioural expectations that regulate the societal context in which individuals' values and behavioural intentions operate (Fisher, 2009). Hofstede et al. (2010) notes that although a culture is composed of shared values and norms, significant differences persist between cultures. Individuals from various cultures differ in the extent to which they utilise their internal traits to guide their attitudes and behavioural intentions (Roccas & Sagiv, 2010, p. 30). Therefore, the power of the association among values, attitudes and other factors differs between different cultures.

Culture also affects the personal values-attitudes relationship by determining the meaning of attitudes and behaviour. Similar attitudes and behaviour may have dissimilar meanings in diverse cultures. A particular society prompts its people to follow its cultural values (i.e., broad goals), which subsequently help them differentiate themselves from other societies (Hofstede 2001; Inglehart, 1997).

However, "this does not mean that individuals and cultures do not differ in their values – they differ substantially," argued Roccas and Sagiv (2010). They also acknowledge that people vary in prioritising values for themselves and hence differ in the attitudinal consequences of validating their values. Current cross-cultural research also confirms that cultural orientations shape climate risk perceptions. Therefore, societies do vary based on the relative importance attributed to each value by their members. For example, benevolence and universalism values are given greater

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significance, while power is given less importance, by individuals in Western European countries compared to people in other countries. On the other hand, people in East Asian countries tend to place more emphasis on tradition and conformity than those in different societies (Schwartz & Bardi, 2001). Public expression of an individual's opinion is valued more by English-speaking and Western European societies than by East Asian societies (Kim & Sherman, 2007).

Prior literature reported considerable differences in the value priorities of individuals in different cultural societies (Inglehart & Baker, 2000; Roccas & Sagiv, 2010; Schwartz & Bardi, 2001). There is no consistent agreement about the value priorities in the literature. Fukukawa et al. (2007) and Lan et al. (2010) report a low rank for universal value, whereas the author (2016) reports a high rank for universal value. "Tradition" values are ranked very poorly in the studies of Fukukawa et al. (2007) and Lan et al. (2010), but the author (2016) reports moderately high ranks for these values. Values emphasising tradition correlate positively with national culture in Brazil (Gouveia et al., 2002) in the USA (Roccas et al., 2018), but did not relate to Australian culture (Feather, 1994).

Hofstede (2010) stress that cultural classification of individualism and collectivism also affects personal values. A focus on the self, with an emphasis on emotional independence, is emphasised in individualism (Hofstede et al., 2010). Therefore, as a developed individualistic country, Australia will likely embrace post-materialist values, such as self-expression, quality of life and concern for the environment. Consequently, it is expected that Australian MBA students will embrace the *self-transcendence value type, which comprises benevolence and universalism.* Moreover, Schwartz and Bardi (2001) find that individuals in Western European countries place greater importance on the *self-transcendence value type* than people in other countries. Australian culture, social expectations and economic development are like those of Western European countries. Therefore, the study argues that Australians will also place greater importance on self-transcendence value types. Based on the discussion and apparent differences of Australian and Indian culture, the study hypothesises the following-

H1a: *Self-transcendence values are more important to Australian MBA students than Indian MBA students.*

In contrast, tradition and self-enhancement are likely to be more supported by Indians, who are likely to be concerned with their personal economic self-interest (Inglehart & Baker, 2000). Hofstede (1983) suggests that, as a collectivist society, India will prioritise group goals over individual goals and place greater emphasis on sharing, duties and obligations. Based on the discussion and apparent differences of Australian and Indian culture, the study hypothesises the following:

H1b: *Self-enhancement values are more important to Indian MBA students than Australian MBA students.*

H1c: *Traditional values are more important to Indian MBA students than Australian MBA students.*

Personal values and attitudes towards environmental responsibility

Values extend beyond specific objects and situations, whereas an attitude unequivocally refers to a particular object (Fishbein & Ajzen, 1975). Therefore, values occupy a more vital role within individual personality than attitudes (Hitlin & Piliavin, 2004). Personal values serve as the controller and determinant of social attitudes, beliefs and activities. A Small number of values determines an individual's many attitudes. Personal values influence individuals' beliefs, attitudes and preferences associated with their social and environmental activities, as well as their inclination to prioritise environmental safety (Stern & Dietz, 1994).

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The study predicts 3 hypotheses, excluding "Openness" value type as existing literature does not report any differences across cultures (Fukukawa et al., 2007; Stern & Dietz, 1994). Prior literature reports that self-transcendence values are positively related to ER (Stern & Dietz, 1994; Stern et al., 1995). Previous studies report a significant positive association between self-transcendence and attitudes towards ER (Davidov et al., 2008; Fukukawa et al., 2007; Papagiannakis & Lioukas, 2012; Schultz & Zelezny, 1999; Schultz, 2001). Additionally, culture affects corporate environmental practices (Miska et al.,2018). Husted (2005) argued that high individualism should correlate with a high level of concern for the environment. He also recommends that economically poorer countries are less likely to invest in environmental enforcement. Hanson-Rasmussen and Lauver (2018) argued that Indian culture is not conducive to positive ER. Australia, an individualist country, is economically developed than collectivist India. Therefore, the study proposes that:

H2a: *The association between self-transcendence value type and attitudes towards ER of Australian MBA students will be positive and stronger than that of Indian MBA students.*

Research suggests that people with a high self-enhancement value type will be less inclined to place importance on environmental matters and less motivated to act relating to ER (Davidov et al., 2008; Gatersleben et al., 2022; Papagiannakis & Lioukas, 2012). Prior studies predominantly report negative associations of self-enhancement value types with environmental concern (Schultz 2001; Wong et al., 2022). By investigating the consequences of power and achievement, Schultz and Zelezny (1999) report a significant positive association between power and no association between achievement and environmental attitude. However, other studies found no association of self-enhancement value type with ER (Fukukawa et al., 2007; Papagiannakis & Lioukas, 2012). Therefore, the relationship remains inconclusive. The study likes to argue that Indian MBA students probably place more importance on self-enhancement value types and may be less inclined to place importance on ER, as individuals from a collective society are likely to be concerned with their economic self-interest (Inglehart & Baker, 2000). Based on the above discussion, the study hypothesises that

H2b: *The association between self-enhancement value type and attitudes towards ER of Indian MBA students will be negative and stronger than that of Australian MBA students.*

Traditional value types reflect the preservation of group unity, such as conformity, family security, collective safety and self-discipline (Sosik, 2005). It is less likely that an individual with a strong traditional value construct will uphold ER. Prior research found that individuals with strong traditional value constructs are unlikely to take environmental matters seriously (Kilbourne et al., 2002; Prati et al., 2018). Prior studies reported mostly negative associations between traditional value types and altruistic and biospheric environmental attitudes (Schultz, 2001; Schultz & Zelezny, 1999; Stern et al., 1995). However, Fukukawa et al. (2007) report a positive association of traditional value type with ER. Therefore, Indian MBA students, being from a collectivist society, are more likely to support traditional values (Inglehart & Baker, 2000). Based on the interpretation and findings of prior research, coupled with value theory, the study predicts the following hypothesis.

H2c: *The association between traditional value types and attitudes towards ER of Indian MBA students will be negative and stronger than that of Australian MBA students.*

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Research methods

The study uses a paper-based survey questionnaire. Paper-based surveys remain acceptable in cross-national studies where equivalence and response clarity must be ensured. To avoid standard method variance, we employ various approaches, such as minimising ambiguities in the survey items. To address common method bias (CMB), the study employs Harman's single-factor test, following the literature (e.g., Aguirre-Urreta & Hu, 2020; Podsakoff et al., 2003). The CMB test indicated 34.05% as the highest amount of variance explained by a single factor. This suggests that the validity of our findings is not affected by CMB.

Measures

The measures of attitudes towards ER are adapted from literature (Bhattacharyya & Rahman, 2021; Fukazawa et al., 2007). The study uses a 5-point Likert Scale and adapts Schwartz's (1994) 10 value measures, which are widely used in literature (Bilsky et al., 2011).

The data

The study uses a sample size of 464, comprising 330 individuals from the Indian Institute of Management(IIM) in Kolkata, India and 134 from the University of Newcastle, Australia. The information is collected from MBA students from India and Australia. The English language ability and quality of IIM students are consistent with Newcastle University students, which eliminates the possible bias in understanding the questionnaire by both Australian and Indian participants. A total of 675 questionnaires (425 in India and 250 in Australia) were distributed. Survey questionnaires are distributed to students inside the lecture theatre before the start of class. Participants are requested to return the survey by dropping the completed survey questionnaire into a sealed container located outside the lecture room as they exit. 476 completed instruments were received out of 675 distributed questionnaires (the response rate was 75% in India and 66% in Australia). Twelve out of 476 are incomplete and excluded. The majority (73%) of respondents are in the 23–34 age group, and the remaining 27% are in the 35–44 age group. The majority (68%) of Indian respondents are male. Out of the total sample, most respondents (78%) have completed undergraduate studies, and 19% have completed a postgraduate degree before enrolling in their MBA. Fifty-six are recent graduates without work experience, and the remaining have previous work experience. All Indian respondents are Indian nationals. Only Australian nationals in the Australian data are used for comparison.

Model and analysis

A descriptive analysis of respondents' responses to ER scale items is undertaken in the first step. To identify the number of factors that underlie ER, factor analysis with principal component extraction, varimax rotation and Kaiser Normalisation is undertaken in the second step. A Cronbach's Alpha test is conducted to assess the reliability of the items. In addition, several diagnostic tests, such as Bartlett's test of sphericity and the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy, are also performed to determine the factorability of the matrix before commencing the analysis, ensuring valid conclusions. KMO is 0.863 and 0.913 ($P = 0.00$) for Australian and Indian data, respectively.

To test the hypotheses, we develop a model using Multivariate Least Squares (MLS), following prior research (author et al., 2021; Cordano et al., 2011; Fallan & Opstad, 2014). Scores for the ER serve as the dependent variable, while the mean scores of the value dimension are used as the explanatory variable in the model. The model also incorporates additional variables (age, gender and work experience) for statistical control. The primary model is specified as follows:

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Table 1. Rank of value types

	Australia		India	
	Mean (SD)	Rank	Mean (SD)	Rank
Self-transcendence:				
Universalism	2.34 *(0.78)*	7	4.67 (1.14)	3
Benevolence	2.25 (.91)	8	4.90 (1.07)	1
Self-enhancement:				
Power	3.05 (1.04)	1	4.16 (1.26)	7
Achievement	2.64 (1.12)	6	4.75 (1.04)	2
Openness:				
Self-direction	*20.84 (0.98)*	3	4.75 (1.10)	2
Stimulation	2.84 (0.98)	3	4.58 (1.04)	4
Hedonism	2.71 (1.01)	5	4.28 (1.14)	6
Tradition:				
Tradition	*20.95 (1.02)*	2	4.38 (1.31)	5
Conformity	3.05 (1.04)	1	4.01 (1.05)	8
Security	3.05 (1.04)	1	4.16 (1.20)	7

$$\mathrm{ER} = \beta_0 + \beta_{i1}(\mathrm{UNIV}) + \beta_{i2}(\mathrm{BENE}) + \beta_{i3}(\mathrm{ACHI}) + \beta_{i4}(\mathrm{POWE}) + \beta_{i5}(\mathrm{TRAD}) + \beta_{i6}(\mathrm{CONF}) + \beta_{i7}(\mathrm{SECU}) + \beta_{i8}(\mathrm{GENDER}) + \beta_{i9}(\mathrm{AGE}) + \beta_{i10}(\mathrm{WOR\text{-}EXP}) + \varepsilon \quad (1)$$

Where, ER = Environmental responsibility; UNIV = Universalism; BENE = Benevolence; ACHI = Achievement; POWE = Power; TRAD = Tradition; CONF = Conformity; SECU = Security; WOR-EXP = Work experiences.

Results

Value priorities of Australian and Indian respondents

The mean response and ranking of the ten value types of the respondents of both groups are reported in Table 1. The three highly ranked values of Indian respondents are achievement, benevolence and self-direction. Universalism is also highly rated by Indian participants. However, Australian respondents surprisingly rate universalism, benevolence and achievement as the three lowest-rated values, thus not supporting Hypothesis 1a that self-transcendence values are more important to Australian participants than Indian participants. Power, conformity, security and tradition are ranked highly by Australian respondents, but Indian respondents rate them very low. Power and tradition are the two least essential values for Indian respondents. The rating of conformity and security value types indicates that traditional value types are less critical to Indian participants than those of Australian participants; therefore, H1C is rejected. Although achievement is one of the highest-rated values for Indian respondents, power is not appraised highly by them; thus, H1b, that self-enhancement values are more important to Indian MBA participants than Australian MBA participants, is partially supported.

India ($n = 330$), Australia ($n = 134$). All responses were provided on a five-point scale.

The relative value ratings of Australian respondents differ significantly from those of Indian respondents, as shown in Table 2.

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Table 2. Comparison of value types: *T*-test result of values

	India ($n = 330$)	Australia ($n = 134$)		
	Mean (SD)	Mean (SD)	T-value	Sig. (2-tailed)
Self-transcendence:				
Universalism	4.67 (.85)	2.34 (.78)	27.775	0.000
Benevolence	4.90 (.85)	2.25 (.91)	30.098	0.000
Self-enhancement:				
Power	4.01 (1.05)	3.05 (1.04)	11.425	0.000
Achievement	4.75 (.87)	2.64 (1.12)	21.824	0.000
Openness:				
Self-direction	4.58 (1.03)	2.84 (.98)	24.285	0.000
Stimulation	4.58 (1.04)	2.84 (.98)	16.755	0.000
Hedonism	4.28 (1.14)	2.71 (1.01)	14.015	0.000
Tradition:				
Tradition	4.37 (1.02)	2.95 (1.02)	13.725	0.000
Conformity	4.01 (1.05)	3.05 (1.04)	09.004	0.000
Security	4.01 (1.05)	3.05 (1.0 4)	15.184	0.000

Table 3. Comparison of the ranking of values

	Australia	India	USA Fukukawa et al. (2007)	Canada Lan et al. (2010)
	Rank	Rank	Rank	Rank
Self-transcendence:				
Universalism	7	3	6	7
Benevolence	8	1	1	1
Self-enhancement:				
Power	1	7	9	9
Achievement	6	2	2	4
Openness:				
Self-direction	3	2	1	3
Stimulation	3	4	3	2
Hedonism	5	6	7	6
Tradition:				
Tradition	2	5	8	8
Conformity	1	8	5	5
Security	1	7	4	3

The ranking comparison of Australian and Indian participants is provided in Table 3. The comparison indicated some unexpected results. Indian respondents rank universalism as their third most valued value, whereas Australian respondents rate it as the sixth most valued value

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type. Benevolence rates as number one among the ten value types by the Indian respondents of the current study.

Australian respondents, on the other hand, rank power, security and conformity equally. They also rank self-direction and tradition as the other two top-ranked values. Surprisingly, they rate achievement lowest. Australian respondents rank self-direction highly, but they rate benevolence low. The lower ranking of benevolence value indicates that Australian participants hold an individualistic conviction. Australian respondents rank power as the number one value, whereas power is one of the lowest-rated values for Indian respondents. It is not easy to explain this Australian result.

We undertake further comparison of value priorities of Australian and Indian respondents with the findings of Lan et al. (2010) in Canada and Fukukawa et al. (2007) in the USA (Table 3). Australian respondents rate achievement lowest. However, achievement is ranked as number one by the USA respondents in Fukukawa et al. (2007) and number two by the Canadian respondents in Lan et al. (2010). The lowest rating of achievement by Australians is somewhat not aligned precisely with the Western cultural expectation. We argue that this unexpected value ranking can be attributed to the relaxing and laid-back mentality of Australian culture or the generous social security system of Australia. The comparison reveals that the rankings of benevolence, power, achievement and tradition by Australian respondents differ from the rankings of respondents from the U.S. (Fukukawa et al., 2007) and Canada (Lan et al., 2010). Theoretically, as an individualistic developed country, Australia is expected to embrace post-materialist values (Inglehart & Baker, 2000); therefore, its value priorities should be similar to those of the U.S. and Canada. The results indicate that the personal value priorities of all individualistic developed countries are not identical; they differ based on the specific national culture of each country.

The relative rankings of values by Indian respondents are similar to the values of USA respondents in Fukukawa et al. (2007) and Canadian respondents in Lan et al. (2010) studies. The three highly ranked values among Indian, American and Canadian respondents are achievement, benevolence and self-direction. Power and tradition are the least essential values for Indians, the U.S. and Canadian samples. These results are theoretically unexpected, as the national cultures of both the U.S. and Canada are significantly different from that of India. The results suggest that perceived value differences due to cultural differences are narrowing down, at least in the case of Indian MBA students. Our findings are incongruent with the recent comparative work of van Hoorn (2019), which suggests that cultural value gaps in ER continue to narrow among younger managerial cohorts worldwide.

Factor analysis of ER items

Factor analysis of Indian data provides two factors. Factor one, with Cronbach's alpha of 0.86 and loadings ranging from 0.64 to 0.82, is named "responsibility," measures the notion that companies and their leaders, should be responsible for any social and environmental impact of their operations. The other factor, "Regime control", measures the perception that ER should be mandatory and enforceable. Factor two includes items 7 to 10. Item 6 is dropped due to cross-loading. Factor loading of items ranged from 0.64 to 0.84 in factor two, with a Cronbach's alpha of 0.79. Cronbach's alpha and relatively high factor loadings suggest that ER items measure two distinct constructs.

Similarly, Australian data also provide two factors that collectively explain 91% of the variance. The "responsibility" factor consists of the same items as Indian data, with loadings ranging from 0.68 to 0.83 and Cronbach's alpha of 0.87. Other factors, "Regime control" consists of only three items instead of four items, as in the Indian case. The factor also has high reliability (Cronbach's alpha 0.85) and loadings (range from 0.77 to 0.86).

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Table 4. Correlations of the value types of Australian and Indian data

Panel A: Australian results										
	Universalism	Benevolence	Tradition	Conformity	Security	Power	Achievement	Hedonism	Stimulation	Self-Direction
Universalism	1									
Benevolence	0.572**	1								
Tradition	0.426**	0.351**	1							
Conformity	0.272**	0.203*	0.365**	1						
Security	0.370**	0.258**	0.439**	0.393**	1					
Power	0.138	0.258**	0.176*	0.260**	0.099	1				
Achievement	0.323**	0.286**	0.015	0.168	0.206*	0.456**	1			
Hedonism	0.389**	0.427**	0.269**	0.019	0.190*	0.404**	0.312**	1		
Stimulation	0.464**	0.431**	0.180*	0.152	0.188*	0.191*	0.411**	0.529**	1	
Self-Direction	0.412**	0.330**	0.228**	0.088	0.117	0.347**	0.348**	0.319**	0.419**	1
Panel B: Indian result										
	Self-Direction	Achievement	Security	Stimulation	Conformity	Power	Benevolence	Universalism	Tradition	Hedonism
Self-Direction	1									
Achievement	0.331**	1								
Security	0.190**	0.331**	1							
Stimulation	0.455**	0.265**	0.084	1						
Conformity	0.091	0.202**	0.331**	0.088	1					
Power	0.238**	0.577**	0.302**	0.238**	0.280**	1				
Benevolence	0.380**	0.283**	0.283**	0.428**	0.225**	0.165**	1			
Universalism	0.417**	0.251**	0.282**	0.353**	0.298**	0.096	0.587**	1		
Tradition	0.219**	0.126*	0.195**	0.211**	0.362**	0.073	0.381**	0.441**	1	
Hedonism	0.378**	0.350**	0.164**	0.435**	0.063	0.329**	0.249**	0.163**	0.125*	1

**. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed).

Table 5. Relationship of values with attitudes towards environmental responsibility

Dependent variable: Responsibility						
	Australia			India		
Independent variables:	Beta	t	Sig.	Beta	t	Sig.
Constant		9.651	0.000		6.091	0.000
Self-transcendence:						
Universalism	−0.255	−2.256	0.026	0.133	1.927	0.055
Benevolence	−0.181	−1.719	0.088	0.203	3.054	0.002
Self-enhancement:						
Power	0.024	0.236	0.814	−0.046	−0.690	0.491
Achievement	0.086	0.826	0.410	0.080	1.205	0.229
Tradition						
Tradition	−0.024	−0.221	0.826	−0.052	−0.859	0.391
Conformity	0.071	0.725	0.470	0.070	1.177	0.240
Security	0.084	0.824	0.412	−0.129	−2.184	0.030
Gender	0.106	1.180	0.240	−0.060	−1.114	0.266
Age	−0.021	−0.228	0.820	0.091	1.672	0.096
Work Experience	−0.136	−1.497	0.137	−0.012	−0.219	0.827
R squares	0.146			0.114		
Model F-Value	2.130			4.748		
Sig. F-Value	0.027			0.000		

Values and attitude towards ER

To examine the possible association between various value types and the ER, multiple regression analyses are undertaken. The study employs Van der Waerden's transportation method to bring the variables closer to normality, as used by various researchers (e.g., Mahadeo et al., 2011). Table 4 presents the correlation matrix for both groups, which is used to assess multicollinearity.

The relationship of values with the ER factor "responsibility" is presented in Table 5. The Indian results in Table 5 indicate a significant ($p < 0.05$; $p < 0.00$) and positive ($\beta = 0.133$; $\beta = 0.203$) association between the values of universalism and benevolence, respectively and "responsibility," suggesting that MBA participants in India with higher values of universalism and benevolence will strongly support ER. However, different findings are documented by Australian results. The impact of universalism and benevolence towards "responsibility" is statistically significant ($p < 0.02$, $p < 0.08$,) respectively, but in a negative direction ($\beta = -0.255$; $\beta = -0.181$). The coefficients of self-transcendence value types indicated that the strength of the association between self-transcendence value types and ER in Indian respondents is stronger than in Australian participants; therefore, we reject H2a.

Indian results demonstrate the predicted negative beta direction of power with ER, but show a non-significant association. Results also indicate a non-significant and positive relationship between achievement and "responsibility." On the other hand, Australian results indicate a non-significant and positive relationship between power and achievement ($\beta = 0.024$; $\beta = 0.086$) and ER. Coefficients of self-enhancement value types suggest that the strength of the association between power and ER in Indian respondents is stronger than that in Australian respondents.

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However, the strength of the association between achievement and ER is weaker among Australian respondents; therefore, this partially supports Hypothesis 2b.

Indian results show a significant ($p < 0.03$) and negative ($\beta = -0.129$) relationship between security and "responsibility," and a negative but non-significant relationship of tradition with ER. Whereas the Australian results indicate a non-significant relationship between all traditional value types (Tradition, conformity and security) and ER. However, coefficients of traditional value types suggest that the strength of the association between the "tradition" value type and the ER of Indian respondents is stronger than that of Australian students; therefore, partially supporting hypothesis H2c. The association of all value types with the ER factor "regime control" for both Australian participants and Indian results was found to be non-significant; therefore, it is not reported.

The observed results of the association between self-transcendence value types and self-enhancement value types and the ER of the respondents are unexpected. The results show that Indian respondents emphasised sharing, duties and obligations, indicating their collectivist views. With a collectivist view, Indian respondents will place more importance on power, tradition, conformity and security values, thus less importance on ER. These unexpected patterns align with recent research demonstrating that modernisation and globalisation increasingly reshape value hierarchies in emerging economies (Bauer et al., 2021).

Conversely, with an individualistic view, Australian participants should place more importance on self-transcendence and self-enhancement value types; however, our Australian respondents emphasised security, conformity and power more. Individualistic values such as "achievement" and "self-direction" were surprisingly not emphasised by Australian participants. Similar divergences in expected value hierarchies have also been noted in studies of Australian environmental attitudes by Fielding and Louis (2021). A possible reason for this divergence is Australia's abundant resources and relatively low population; Australian participants may achieve their career goals more easily compared to those in other Western economies. MBAs in countries with high populations and limited resources face stiff competition for scarce career opportunities. Originality and creative ideas are key success factors for the Indian MBA participants in their competitive careers. This could be another explanation for why the self-achievement value type was given more importance by the Indian respondents, despite their generally collectivist culture.

The study concurs with the findings of Krishnan (2008) that "MBA students' self-oriented values are becoming more important and community-oriented values are becoming less important." Broader sustainability education literature also reports a shift toward self-oriented and achievement values among business students globally (Lozano et al., 2021; Greenland et al., 2022). Business organisations may not prefer this change; instead, it may be a cause for concern. Companies are keen on hiring business leaders with community–oriented values who can lead a team and fulfil stakeholders' expectations in a diplomatic and accountable manner, because teamwork is critical in the business world. The reason for this reverse trend could be various, but one crucial reason could be the environmental Kuznets curve.

Conclusion

Respondents appear to be somewhat culturally similar in terms of the higher-order value groups. However, there are differences in the priorities of the value groups. Some differences are expected due to cultural differences, while others are unexpected. Indian respondents' value ranking suggests that collectivism has vital influences on the priorities of their lives. Indian participants with inherent conviction in collectivism still place more importance on people-related values. These cultural characteristics influence the value differences of Indian and Australian respondents. However, a very high ranking of achievement and self-direction by Indian respondents indicates Western cultural influence on Indian management students who participated in this study.

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The study suggests that Indian respondents are rapidly embracing individualism and self-achievement, a prominent characteristic of Western culture, in their lives, thereby narrowing the cultural value gap. Ranking tradition lowly by the Indian respondents also reconfirms this phenomenon. Our results suggest that the general expectation that MBA students from developing Asian countries will be less achievement-driven than students from Western countries, due to cultural differences, may no longer be valid. The results indicate that perceived value differences due to cultural differences are narrowing down, at least in the case of Indian MBA students who participated in this study. However, our results may not be generalised for non-MBA managers.

The results also indicated a significant difference in value types and the association of values with ER within Australian and Indian MBA respondents. The findings are consistent with prior research (Cirnu & Kuralt, 2013; Lan et al., 2010; Papagiannakis & Lioukas, 2012). A relatively small amount of variance is explained by personal characteristics, suggesting that demographic variables are less effective in explaining the association between attitude towards ER and individual values.

The study's findings have institutional and policy implications. Policy makers, such as MBA directors, can initiate curriculum redesign to incorporate environmental, ethical and moral issues related to business in corporate social responsibility (CSR) and corporate governance-related courses. Current sustainability education frameworks emphasise integrating climate competencies and environmental ethics as core components of business curricula (UNEP, 2022; Mokski et al., 2023). The teaching of these aspects will influence the personal values of the students and this, in turn, will develop and improve ethical/moral obligations. Improved ethical/moral obligations will positively influence MBA students' attitudes towards ER.

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