Navigating Cultural Contexts: How Multinational Corporations Shape CSR Strategies in Nepal

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ABSTRACT

This study examines the key cultural factors that influence the prioritization and implementation of corporate social responsibility (CSR) initiatives by multinational corporations (MNCs) operating in Nepal. This study used an interpretive qualitative approach and an exploratory multiple-case study method. Five MNCs from several industry sectors were selected purposively, and a semi-structured interview was conducted with top-level executives and managerial employees. The interview was transcribed, coded, and thematized using the free trial version of MAXQDA. Five major themes emerged from analyzing participant transcripts: cultural norms and values, cultural timing, cultural dynamics, cultural sensitivity, and resource allocation. By showing the multidisciplinary value of understanding how cultural dynamics influence CSR decision-making, the study bridges the knowledge gap between CSR and cultural studies in the context of developing nations.
Keywords: CSR, culture, implementation, MNCs, prioritization, stakeholders

INTRODUCTION

Corporate social responsibility (CSR) has become integral to contemporary business strategy, demanding that organizations address social and environmental concerns alongside their economic goals (Lindholm, 2018; Camilleri, 2017). It is broadly defined as integrating ethical, social, and environmental considerations into business operations, values, and strategies in a transparent and accountable manner, ultimately contributing to improved societal outcomes (Vuong et al., 2021; Nguyen et al., 2021).

The stakeholder-oriented CSR model shifts the traditional corporate-centered perspective toward a more culturally embedded approach, emphasizing the interplay between corporations and the societal systems they operate within (Davidson et al., 2018). This approach requires corporations to move beyond surface-level CSR representations and to consider how institutional structures interact with diverse cultural systems (Aslaksen et al., 2021).

MNCs operating in several countries confront the challenge of adapting their CSR programs to various cultural contexts. (Acquier et al., 2018). By acknowledging and adjusting to cultural diversity, MNCs may not only ensure the success of their CSR programs but also improve their reputation, community ties, and employee involvement worldwide. (Bu et al., 2022).

Nepal, a nation recognized for its notable cultural legacy and varied socioeconomic dynamics, provides an unexplored setting for research on CSR and cultural dynamics. There has been a limited number of empirical studies on cultural norms, values, and stakeholder expectations influencing the prioritization and implementation of CSR in the Nepalese context. Prominent MNCs such as Unilever, Dabur Nepal, Ncell, Standard Chartered Bank, Samsung, Pepsi, Coca-Cola, Tuborg beer, Nabil Bank, and Nepal SBI Bank are facing substantial cultural barriers while implementing CSR initiatives.

Studies conducted by Jiang et al. (2018) and Chisha (2017) postulate that MNCs also face several issues they struggling to match their CSR objectives (i.e., such as identifying relevant CSR areas, crafting culturally sensitive initiatives, and engaging stakeholders across diverse groups). Similarly, existing studies have demonstrated that poorly designed CSR initiatives can have adverse consequences such as damage to reputation and community disengagement (Brancoc & Rodrigues, 2006). As noted by Latifs et al. (2022), for example, a failure to take cultural differences into account in CSR initiatives may result in opposition and skepticism among stakeholders regarding the organization and their CSR initiatives. Therefore, prioritizing and implementing CSR strategies becomes more complex when cultural differences come into play.

While a growing body of literature has examined the role of culture in CSR, particularly in developed economies, these studies often overlook the realities of developing nations, where CSR is still evolving and frequently

misinterpreted. This provides us the significant gaps in understanding CSR-cultural dynamics in developing nations, especially in South Asia.

In light of the mounting significance of CSR (Chapagain, 2020) and the increasing presence of MNCs in Nepal, a critical knowledge gap exists regarding the understanding of CSR with cultural differences in this context. Previous empirical studies by Yunis et al. (2018) and Jiang et al. (2018) revealed that CSR in developing countries has often failed due to cultural insensitivity, ineffective stakeholder engagement, and misalignment with local priorities.

According to a recent study by Sthapit (2021), CSR practices in Nepal are progressively improving due to a shift in government policy toward mandatory CSR and growing awareness among stakeholders, customers, and employees. The corporate understanding remains limited, focusing only on philanthropy rather than strategic or culturally embedded. Although cross-cultural CSR strategies have been extensively studied in developed countries, little is known about CSR and cultural dynamics in developing nations like Nepal, marked by religious influences, collectivism, and transitional economics. Thus, in developing countries, MNCs risk replicating Western-centric models, which are ineffective in a localized context.

Drawing on qualitative case studies, this study aims to identify the key cultural elements that influence the prioritization and implementation of CSR initiatives by MNCs operating in Nepal, a context that has received limited empirical attention. The study's findings will contribute to the existing body of knowledge on CSR by illustrating how cultural differences among countries shape the CSR initiatives of MNCs. Additionally, the insights generated will have practical implications for MNCs, enabling them to develop culturally sensitive and effective CSR strategies that positively impact local communities while aligning with their business objectives.

LITERATURE REVIEW

This section explicitly synthesizes existing studies on cultural influences and CSR practices.

Cultural Influence on CSR Practices

Extant literature has examined CSR through multiple dimensions, including firm performance, sustainable competitive advantage, and organizational culture (Siyal et al., 2022; Saeidi et al., 2015; Anthony & Hong, 2014). Recent studies have particularly emphasized the crucial role of organizational culture in translating CSR principles into practice (Nyuur et al., 2019; Myeongju & Hyunok, 2017), while others have highlighted how national cultural backgrounds fundamentally shape CSR implementation strategies (Ashour et al., 2020).

Moreover, while research from Asia and the Middle East is emerging, much of the foundational CSR scholarship remains concentrated in developed regions such as Europe and North America (White & Alkandar, 2019; Minoja et al., 2022). Quantitative methods, most notably Structural Equation Modeling (SEM) and regression analysis, have dominated this domain (Yang & Ou, 2008; Gafen et al., 2000). These approaches effectively examine stakeholder engagement and performance outcomes but often lack the cultural depth necessary for understanding CSR in heterogeneous sociocultural contexts. Nyuur et al. (2019) and Myeongju & Hyunok (2017) note that CSR strategies are significantly influenced by the cultural literacy of senior executives, yet this remains an underexplored area in empirical literature.

Due to their significance in the corporate world, MNCs have recently begun to attract the attention of management scholars (Garvey and Newell, 2005; Matten and Crane, 2005). Developed and developing countries have substantially distinct CSR practices, mostly because of variations in economic interests, legal frameworks, and regulatory expectations (Gajadhur, 2022). Corporate governance norms, shareholder activism, and stringent environmental legislation are the main forces behind CSR programs in developed nations like the US, UK, and Europe (Halkos & Skouloudis, 2017). These countries prioritize the triple-bottom-line strategy, which incorporates economic, social, and environmental obligations into business plans (Gajadhur, 2022).

Furthermore, MNCs in the US allocated approximately $20.6 billion towards CSR activities, primarily focusing on corporate governance and environmental sustainability (Fobes, 2020), whereas in China, MNCs spent $5 billion, focusing on community development and employee welfare (China CSR Report, 2020). In India, Coca-Cola has launched a campaign " Support My School" to offer sanitation, clean water, and infrastructure to rural areas schools, aligning with community-oriented values, whereas, Nestle has adjusted its global CSR strategies to concentrate on enhancing regional agricultural practices in African countries, exhibiting cultural awareness by addressing the pressing needs of local farmers (Nestlé CSR Report, 2022).

Despite the growing prevalence of CSR, cultural barriers incessantly pose challenges in developing countries. In South Asia, corruption, a weak regulatory environment, and differing ethical standards have often affected the implementation of CSR. In a similar vein, Latif et al. (2020) highlight that 63% of companies operating in South Asian regions face challenges in adapting CSR programs to the local cultural context. In Nepal, CSR practices are still in the early stages. A study conducted by Adhikari et al. (2024) revealed that only 40% of Nepalese organizations are engaged in CSR activities regularly, with most initiatives focused on health and education. The issue is that there isn't a strong legal framework in place, which makes it hard for businesses to harmonize their CSR activities throughout the country (Karki et al., 2024). Furthermore, Nepal has

been progressive in formulating a regulatory framework to promote CSR initiatives not just for financial institutions but also for other sectors (Khanal, 2024). The Industrial Enterprise Act 2016 requires industries to allocate at least one percent of annual profits to CSR initiatives (Nepal Law Commission, 2016), with the guidelines from the Ministry of Industry, Commerce, and Supplies that encourage companies to focus on health, education, community development, and environmental protection. The success of CSR in Nepal depends on finding innovative and collaborative solutions to overcome resource-based, cultural, and regulatory obstacles.

Similarly, the studies also highlight the significance of the Sustainable Development Goals (SDGs), emphasizing growth, poverty reduction, gender equality, and justice to promote CSR in developing nations. CSR takes the form of philanthropy, corporate growth, and community involvement in underdeveloped countries. Despite the potential advantages, emerging nations encounter challenges such as a weak legal system, moral dilemmas, and corruption. (Latif et al., 2020; Luintel & Timsina, 2024). The findings show that South Asian nations, including India, Indonesia, Nepal, Malaysia, Bangladesh, and others, lack comprehensive CSR practices and understanding. The varied degrees of CSR integration in these countries are caused in part by cultural and educational differences.

A multi-theoretical approach enhances our understanding of how CSR is shaped across cultural boundaries. Stakeholder theory explains how firms navigate competing stakeholder demands by embedding CSR into relational governance structures. Institutional theory highlights how formal rules (e.g., legislation) and informal norms (e.g., social expectations) guide CSR behavior, especially in environments with weak legal enforcement. Cultural Intelligence Theory highlights the ability of MNC leaders to adapt CSR practices in culturally complex environments, while Hofstede's cultural dimensions, such as individualism versus collectivism or power distance, help explain how national values influence CSR priorities and execution. Blending these frameworks provides a comprehensive lens to examine CSR adaptation across global and local contexts.

RESEARCH METHOD

This study adopted an interpretive qualitative method to study CSR and cultural differences in MNCs operating in Nepal. In addition, this philosophical foundation aligns with the subjective context-dependent and provides a framework that enables to exploration of the complexity of the topic while respecting the diversity of viewpoints. Similarly, this empirical study used an exploratory multiple case study methodology as articulated by Merrian (1998), which postulates a case study as an in-depth, comprehensive description and analysis of a bounded phenomenon (Adams et al., 2022). It allowed a broader analysis of the research problem as well as deeper theoretical insights into how CSR and cultural differences are managed within the MNCs.

Geographically, Kathmandu Valley was strategically chosen for the study purpose due to several reasons (i.e. economic hub of Nepal and houses of large number of MNCs operating in Nepal, Kathmandu Valley is known for its cultural diversity, corporate offices of many MNCs are located in this area, making it more convenient to access key stakeholders such as company executives, managers, and local communities engaged in CSR activities and lastly, majority of movements, pressure group activities and discussion regarding on CSR has been conducted in Kathmandu valley till now.) The purposive sampling technique was employed to determine the population for the study. As CSR-related activities are generally conducted by top-level executives, managers, and CSR officers, this study explicitly focused on these individuals for gathering information. A total of 5 MNCs operating in Nepal were selected for the study purpose based on the following criteria to ensure representativeness

- ❖ **Industry representation:** Selected MNCs from different industries operating in Nepal (i.e., Financial Institutions, Telecommunication, and FMCG).
- ❖ **Company Size**: included MNCs of varying size based on different levels of resources, market presence, and organizational structure.
- ❖ **Prominence of their CSR involvement**: Included only those companies that enjoyed a reputation for actively participating in CSR in Nepal or through prior CSR prize awards.

The study used primary data collected through semi-structured interviews with various participants who agreed to participate. Similarly, the data collection process involved multiple steps. First, the researcher contacted the target MNCs in Nepal to seek their participation in the study. Once the organizations agreed to participate, the semi-structured questionnaires were distributed electronically or in person, depending on the preference of the participants. The participants were given a designated time frame to complete the questionnaires. Simultaneously, interviews were scheduled with the top-level executives, managers, and CSR officers. These interviews were conducted based on a predetermined interview guide and ensuring consistency across interviews.

Similarly, the interview was conducted over two months (i.e., October to November, 2024). Approximately, the duration of the interview ranged from 30 to 45 minutes. The researcher adopted six analytic strategies adopted by suggested by Merrian (1998), consisting of transcription, familiarization, coding, organization and categorization, data reduction, and interpretation and synthesis. Similarly, the codes from the transcripts were thematized inductively with the help of a free trial version of MAXQDA, followed by open coding to allow for emergent insights.

Hence, by following the strategies suggested by Merrian (1998), this study satisfied the need for both internal and external validity in the study. A second independent researcher coded the transcript sample to validate the coding framework. In addition, the data was verified through multiple sources, including public documents and CSR reports. Likewise, a summary of key themes was shared with the participants to confirm the accuracy, and a reflexive journal was maintained throughout the study.

RESULTS

Socio-Demographic Characteristics

The demographics of five respondents holding the position of CSR and communication officer provided explicit information on the influence of cultural differences in the selection and implementation of CSR activities in MNCs. The researcher gave each participant a pseudonym, ranging from P1 to P5, to maintain their identities. Similarly, all the male respondents had at least 4 years of working experience as a CSR officer. Likewise, 2 female respondents had at least 2 years of experience as CSR and Communication officers.

Table 1

Socio-Demographic Characteristics

| Case	Gender	Current Position	Nature of MNCs
P1	Male	CSR Officer	Bank
P2	Male	CSR Officer	Telecommunication
P3	Female	CSR and Communication officer	FMCG
P4	Male	CSR officer	Hospitality
P5	Female	CSR and Communication Officer	FMCG

Note. Compiled by the Researcher

Emergent Themes from Thematic Analysis

In this study, the transcripts of all five participants were read and examined multiple times and then coded by identifying themes using one or two words or short phrases. In addition, multiple themes were organized into primary themes, producing five major themes and several sub-themes. The five emerging primary themes were (a) Cultural Norms and Values, (b) Cultural Timing, (c) Cultural Dynamics, (d) Cultural Sensitivity, and (e) Resource Allocation.

Figure 1

Themes and Sub-Themes of the Study
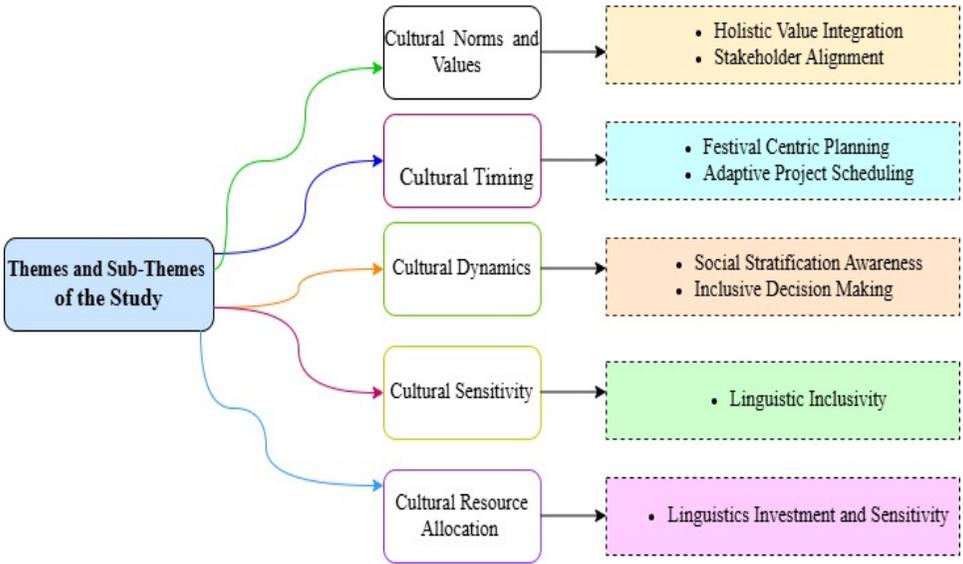
Theme One: *Cultural Norms and Values*

Culture encompasses the collective set of ideas, beliefs, traditions, languages, values, attitudes, and social behavior that characterize a particular group, community, or society, shaping identity and affecting an individual's perceptions, communication preferences, and societal norms. The theme "cultural norms and values" signifies established standards guiding behavior within a specific group, embodying fundamental beliefs and principles collectively cherished by that culture. The first sub-theme – Holistic value integration- includes integrating local cultural norms and values, emphasizing the preservation of heritage, religious sensitivity, and community impact. Similarly, the second sub-theme – Stakeholder alignment- includes aligning CSR priorities with the diverse cultural values of stakeholders, including local communities, consumers, and soon. One essential component of CSR strategies used by multinational corporations doing business in Nepal is holistic value integration.

#P1: *"For us, it's not just about doing charity becoming an integral part of the community. We ensure that our projects align with the local heritage, respecting traditional practices and promoting cultural sustainability (...) fosters a sense of belonging and strengthens our relationship with the community."*

#P3: *"Adapting to local cultural norms is crucial, but it's not always easy. We faced resistance initially because our initiatives were perceived as foreign. We learned from it, engaged with local leaders, and adjusted our programs. Now, we prioritize comprehending the cultural nuances to make a more significant impact."*

The first excerpt, which comes from a CSR and communication officer having more than four years of experience, highlights effective integration as a means of fostering community integration. Likewise, the second statement, which comes from a telecommunications company, emphasized the difficulties and the necessity of flexibility in the CSR initiatives. Both accounts reveal the significance of culturally aware CSR strategies for long-term community engagement. The participants' commitment to becoming an "integral part of the community" effectively represents an integrative approach that holds onto diversity in a landscape where each geographical region boasts distinct cultural differences.

The sub-theme "Stakeholder engagement" focuses on working actively and cooperatively with a range of stakeholders, including local communities and consumers. It entails building relationships, communicating, and collaborating to understand and address stakeholder concerns, fostering a shared commitment to sustainable and socially responsible practices.

#P2: *"It's not solely about what we think and believe is right; it's also understanding and recognizing what (....) connects with the people we're serving".*

#P3: nodding in agreement, continued, *"Our stakeholders are contributors, not just recipients. We include them in the decision-making process. So that our corporate social responsibility initiatives reflect the cultural diversity of the communities we serve."*

The excerpts from the two companies postulate a distinct flavor of stakeholder engagement and highlight a departure from traditional top-down CSR models. Stakeholders' active participation suggests a dynamic co-creation of CSR strategies. This is not a one-size-fits-all strategy, but rather a dynamic partnership in which the business takes on the role of a facilitator for a shared mission. Similarly, the narratives also highlight the active integration of cultural values into decision-making, establishing a symbiotic relationship and demonstrating a high level of cultural intelligence in stakeholder engagement.

Theme Two: *Cultural Timing*

Cultural timing was also pointed out as the main determinant by participants for selecting and implementing CSR initiatives. It indicates how CSR programs are strategically aligned with Nepal's varied religious and cultural calendar, exhibiting a coordinated approach to community engagement during

major religious and cultural festivals. Similarly, participant enthusiasm was evident as they demonstrated how CSR initiatives create a synchronized celebration of community engagement with major festivals like Teej, Holi, Dashain, Tihar, Chaat Puja, Holi, and Christmas, among others. This theme contains two sub-themes: festival-centric Planning and Adaptive project scheduling.

A deliberate attempt to actively engage local communities during festive periods is highlighted in festival-centric planning, which involves strategically aligning CSR initiatives with major cultural and religious festivals. Enthused participants showed that they all had a strong desire to include festivals in their CSR strategies. During festival times, companies might sponsor construction or renovation projects to improve public spaces, launch health and wellness campaigns, event sponsorship, environmental initiatives, Sports and recreational initiatives, cultural workshops and exhibitions, philanthropic partnerships with local NGOs and charitable organizations, and so on. The following lines carry this sub-theme:

#P3: *"Festivals are more than just dates on the calendar; they are moments of greater community spirit. We deliberately schedule our CSR initiatives and projects during these festivities, tapping into the celebratory energy (....) to make a lasting impression. It's about contributing factors of their happiness."*

#P5: *"We support events like Holi, Dashain, Tihar, Losar, Buddha Jayanti, and Christmas, and delay our major CSR projects in that time frame (....)"*

The narrative highlights a significant festival-centric planning strategy that goes beyond scheduling, stressing the recognition that festivals serve as cultural bridges that link businesses with communities in meaningful and unique ways.

Adaptive project scheduling entails adjusting project schedules and timelines based on the cultural calendar and accommodating local events and ceremonies. Equi-vocally, participants narrated that they would discuss in their academic calendars and their monthly and quarterly meetings, about initiating new CSR projects.

P # 2, *"Separate cultural and religious events* domain/heading *and separate budget allocation for CSR activities for these events".*

#P5, *Festivals and cultural events are not seen as obstacles to be navigated but rather as catalysts for meaningful engagement, our company follows a process for developing a cultural calendar for kicking off numerous CSR activities, first recognizing crucial cultural and festival events, coordinating them with CSR initiatives through collaborative planning with (....) local organizations,*

NGOs or communities' cultural sensitivity assessment, communication, and marketing"

The above excerpts advocate the active integration of CSR initiatives into Nepal's dynamic fabric through proactive engagement, strategic categorization, and a comprehensive understanding of cultural rhythms, ensuring that CSR plays a genuine part in the community's narrative during festivals and cultural events.

Likewise, the other three participants (#P 1, #P4, and #P5) stated that" *if any project is going on in that area and if some cultural events are happening then, the company would delay the project and give priority to cultural events through charity, sponsorship and so on".* Notably, MNCs give priority to religious and cultural elements on their calendars, even going so far as to postpone significant CSR initiatives to coincide with national events, holidays, and soon. The captivating narratives shared by the participants highlighted a common dedication to incorporating regional customs into CSR planning, promoting goodwill and recognition within the community.

Theme Three: Cultural Dynamics

The constant and changing patterns, interactions, and modifications that occur within a society's culture over time are collectively referred to as cultural dynamics. Two sub-themes, "Social stratification awareness and Inclusive decision making," unfold within the cultural dynamics theme.
The first sub-theme, "Social Stratification Awareness," entails recognizing the hierarchical arrangement of people into various social groups based on various criteria, such as wealth, education, occupation, race, and other social characteristics. Similarly, the open insights shared by the participants regarding the traditional caste system, gender inequality, interpersonal relationships, hierarchical structures, and ethnic diversity demonstrate an in-depth knowledge of the socio-cultural dynamics shaping interpersonal relationships.

#P2: *Our CSR initiatives take into consideration the varied social groups, looking at economic status, education levels, and occupations. We give the highest priority to different segments of the community while selecting or implementing CSR projects to bridge the gaps."*

#P5: *"The rural-urban gap in Nepal frequently leaves rural areas marginalized. We purposefully promote rural entrepreneurship, fostering economic growth and self-sustainability providing training, resources, (....), and support to local entrepreneurs, especially those from marginalized backgrounds. the company aims to address social stratification at its roots."*

In the first excerpt, the company emphasizes a deliberate and inclusive approach to CSR, taking into account the specific needs of various social groups and placing a high value on inclusivity to foster a more equitable and harmonious community. Similarly, the second statement encompasses a comprehensive approach extending beyond economic aspects, fostering and supporting rural and marginalized entrepreneurs. In a similar vein, all the participants demonstrated promotions of social equity with initiatives addressing diverse needs such as health, education, entrepreneurial skills, financial literacy, and supporting marginalized communities.

The sub-theme of "inclusive decision-making" relates to the participatory approach to decision-making, incorporating diverse perspectives, voices, and insights from multiple stakeholders.

#P3; *"building and nurturing relationships with local community leaders, influencers, NGOs, media partners, government authorities, supply chain partners, and academic institutions are considered fundamental."*.

#P5: *"To gain a deeper understanding of community dynamics, we have been establishing connections with leaders in the local community through various mediums. Additionally, we are working with respectable NGOs, utilizing their knowledge in fields like skill development, healthcare, education"*

As presented in the above statements, participants showed dual commitments (i.e. broad spectrum of stakeholders and a deep understanding of community needs) and postulated a strong dedication to building and nurturing relationships, fostering a substantial impact on CSR strategy not only by recognizing the diversity of stakeholders but also applying tailored initiatives. In synthesizing these interviews, a coherent narrative emerged that acknowledges the value of networks and personal connections in carrying out CSR initiatives, which reflects a paradigm shift in CSR selection and implementation, presenting a model where the incorporation o of varied perspectives contributes to constructive and positive social change.

Theme 4: Cultural Sensitivity

The theme - cultural sensitivity- encapsulates awareness, comprehension, and respectful consideration of diverse cultural norms, values, and practices. This theme contains one sub-theme: Linguistic inclusivity.

Linguistic inclusivity revealed the intentional and thoughtful integration of diverse languages into communication strategies. The participants vividly described their journey, highlighting the various strategies taken by companies to solve linguistic obstacles they encountered while implementing CSR projects.

#P1: "The *Company would ensure that all CSR activities (i.e., materials, documents, messages, resources, and others) are accessible in local languages. This helped in the successful implementation and maximum benefits of CSR initiatives to communities.* "

#P3*: "Col*laborating with local experts, community leaders engaging in community consultations in the local languages, incorporating storytelling techniques in their message.".*

The above excerpts revealed a strategic and empathetic approach to communication (i.e., emphasizing the importance of culturally resonating communication as well as embracing diverse channels that communities find culturally relevant. This guarantees the effective and significant communication of CSR initiatives by ensuring that they are not only translated linguistically but also culturally.

Theme Five: Cultural Resource Allocation

Cultural resource allocation emphasizes the strategic and thoughtful distribution of resources by taking into account the wide range of cultural landscapes, societal challenges, and local priorities. This theme contains one sub-theme: Investment Prioritization and Sensitivity.

#P2: *Traditional caste system, gender inequality, and ethnic diversity shape resource distribution."*

#P3: "*We're passionate about promoting social equity through initiatives that address diverse needs, including health, education, entrepreneurial skills, and financial literacy, supporting marginalized communities by allocating appropriate resources. We start by understanding local needs, identifying social inequality areas, and partnering with NGOs."*

Both excerpts collectively support investment priorities that emphasize the value of allocating resources based on the social dynamics and specific needs of communities, ensuring that investments are conscious of the unique issues faced by different social strata.

DISCUSSION AND CONCLUSIONS

This study sheds light on the major cultural elements influencing the prioritization and implementation of CSR activities by MNCS in Nepal. With the importance of CSR in the global context, there has been a shift in CSR practices in Nepal driven by government legislation mandating CSR engagement.

With the help of these five pertinent themes (i.e., Cultural Norms and Values, Cultural Timing, Cultural Dynamics, Cultural Sensitivity, and Cultural Resource Allocation), this study provided an explicit comprehension of how the intricate relationship between cultural dynamics and CSR influenced the prioritization and implementation of CSR activities. The insights of Roman et al. (2022), who stressed the significance of integrating CSR activities within the local cultural context, are consistent with the theme of holistic value integration. The themes and sub-themes developed in the study highlight that MNCs do not merely commence their business in the Nepalese context but significantly participate and integrate local religious and traditional values into their CSR practices.

Likewise, the MNC's commitment to becoming "integral members" aligns with Freeman's Stakeholder Theory, which highlights their role as part of the social community (Dmytriyev et al., 2021). The sub-theme of stakeholder engagement deviates from traditional top-down CSR models and aligns with Carroll's CSR Pyramid, which emphasizes the value of building relationships with diverse stakeholders (Carroll, 2016). Findings indicate companies' commitment to include stakeholders in decision-making, which is consistent with the principles of Stakeholder theory (Dmytriyev et al., 2021). This highlights that the cultural alignment is not peripheral but a strong foundation for the effective CSR initiatives for MNCs in Nepal.

Cultural timing has been crucial for aligning CSR with religious and cultural events, emphasizing temporal alignment with local festivals (Thanetsunthorn, 2015; Nguyen & Truong, 2016; Lindgreen et al., 2009). In addition, findings of prior studies highlight the influence of local context, the study findings commence this concept by demonstrating the temporal dimension of cultural adaptation. As Porter and Kramer (2006) have noted, the strategic alignment of CSR cultural and religious festivals demonstrates a comprehension of a country's culture, shaping corporate practices and promoting shared value through integrating business objectives with societal needs. This supports and refines the shared value model by underlining cultural timing as a strategic CSR tool in the culturally diverse societies Thanetsunthorn, 2015; Porter & Kramer, 2006).

Adaptive project scheduling further supports the need for cultural intelligence, as outlined by Sharma and Hussain (2017), enabling companies to adjust to varied cultural contexts through stakeholder engagement, cross-cultural collaboration, and cultural sensitivity. Likewise, adaptive project scheduling further supports the need for cultural intelligence presented by Sharma and Hussain (2017), enabling companies to adjust to various cultural contexts through cross-cultural collaboration, stakeholder involvement, and cultural sensitivity. Numerous studies (Jones and Rupp, 2019; Smith and Johnson, 2018) support the crucial significant influence of cultural dynamics on CSR initiatives, which highlights the vital role that businesses play in both shaping and being shaped by

local contexts. This stresses companies' need to effectively navigate and integrate within larger societal landscapes.

Incorporating social stratification awareness aligns well with the inclusive CSR principles described by Carroll and Shabana (2010), as seen in the participants' commitment to addressing economic inequality. These derived themes of the study expand our understanding of CSR inclusivity. Likewise, the study's findings align with Cosa (2024) and Jamali (2024), stating that inclusion must be operationalized through participatory and localized approaches. Furthermore, Georgallis's (2017) community-based CSR (CBCSR) guiding principles are in perfect harmony with inclusive decision-making and collaborative efforts with local leaders, which further strengthen communities' ties and development. Thus, co-creating CSR programs, as demonstrated in the study findings, provides a new perspective on the shift from traditional top-down philanthropy to collaborative development.

Similarly, the sub-theme of linguistic inclusivity fits in well with Drobot's (2021) work and with the cross-cultural communication theories, emphasizing the importance of symbolic and emotional communication in CSR. Aligning with the findings of Kartikawangi (2017) and Selmier et al. (2015), stress that cross-cultural communication and the use of local languages in CSR initiatives help to promote belonging and mutual trust. Hence, beyond operational enhancements, linguistic and cultural sensitivity are essential to the ethical and emotional legitimacy of CSR activities.

Moreover, strategic investment prioritization and resource allocation based on cultural landscapes and societal challenges align with the theories of strategic CSR, which advocates for resource allocations that foster shared value creation. This gives a crucial explanation of how CSR decisions in developing nations frequently need to go beyond commercial logic to take social justice and cultural factors into account. Hence, this dynamic approach enhances CSR's societal impact and ethical foundation.

Likewise, two distinct findings emerged, i.e., Strategic integration with Key cultural and religious festivals, and cultural sensitivity through linguistic inclusivity. MNCs deliberately align their CSR initiatives with major festivals, fostering community integration and transforming CSR into a cultural celebration. They also postulate cultural sensitivity through linguistic inclusivity, by using local languages in CSR communication, improving engagement and relevance. These highlights highlight the empathetic measures taken by MNCs to establish a strong rapport within Nepal's diverse cultural landscape. In contrast, some MNCs faced initial community resistance, with community people perceiving CSR initiatives as foreign, necessitating subsequent adjustments to align with local cultural expectations. Programs. This contradicts the widely held belief that the integration of cultures is seamless and implies that MNCs may initially encounter

challenges integrating CSR programs with local cultural values (Rishi & Moghe, 2013).

MNCs can bridge global technological agendas with local values by coordinating CSR initiatives with Nepal's cultural rhythms. For example, integrating indigenous knowledge into agritech training or deploying mobile STEM workshops during Dashain festivals can turn CSR into a vehicle for both STEM-driven advancement and cultural preservation. This dual focus not only enhances the cultural legitimacy of CSR efforts but also addresses Nepal's pressing STEM education gaps, positioning MNCs as catalysts for equitable development in a nation where technology access remains stratified yet increasingly pivotal to socioeconomic resilience.

IMPLICATIONS

This study focused on exploring the key cultural elements shaping the prioritization and implementation of CSR initiatives in MNCs operating in Nepal. The study emphasizes a strong commitment to employing a high level of cultural intelligence to promote intercultural understanding. To close economic inequalities and address societal hierarchies, the study also suggests a commitment to positive social changes through CSR decision-making. Similarly, MNCs' understanding of various cultural norms, values, and linguistic inclusivity contributes to the development of meaningful connections and the long-lasting impact of CSR initiatives. Furthermore, MNCs' deliberate resource allocation not only expedites their commitment to addressing social disparities but also catalyzes the preservation of culture, fostering self-reliance, and promoting of inclusive development. In a nutshell, MNCs should play a broader and integral role by actively contributing to the cultural, social, and economic well-being of the people rather than carrying out CSR efforts, fostering positive impacts on various aspects of the local society.

It establishes the notion that effective CSR is not culturally neutral, but it is deeply embedded in and shaped by the cultural context in which it operates. Thus, CSR for MNCs operating in Nepal is not just a business obligation but a crucial avenue for social partnership and cultural engagement.

The identified themes, namely Cultural Norms and Values, Cultural Timing, Cultural Dynamics, Cultural Sensitivity, and Cultural Resource Allocation, contribute to the current conceptual structure by offering an in-depth understanding of how cultural elements impact the determination of priorities and execution of CSR initiatives. This study added to the body of literature on the cultural disparities influencing CSR activities in the context of MNCs. This study not only bridges the gap between CSR and cultural studies by showcasing the multidisciplinary significance of understanding how cultural dynamics influence decision-making but also advocates for theoretical synthesis, aligning with well-

established CSR theories and emphasizing inclusive decision-making and stakeholder participation.

The study's integration with CSR theories, such as Carroll's CSR Pyramid, Freeman's Stakeholder Theory, and Aguilera et al.'s Community-Based CSR (CBCSR), highlighted the need for integrating CSR programs that echo with societal needs and cultural values. This adds depth to existing CSR theories, promoting a more in-depth understanding of how CSR strategies must adapt to diverse cultural contexts. In addition, thematic analysis was used to explore participants' experiences and perspectives, contributing to the qualitative research methodologies within the CSR literature. The study's results highlight the importance of including cultural elements in CSR frameworks for a more thorough and flexible theoretical approach. Hence, it calls for more culturally aligned CSR frameworks, particularly in diverse and developing contexts.

Similarly, MNCs should integrate adaptive leadership practices by aligning CSR initiatives with cultural festivals, demonstrating flexibility in addressing diverse cultural contexts, and fostering stakeholder engagement. It becomes essential in deviating from traditional top-down CSR models. Furthermore, MNCs should focus on stakeholder participation in decision-making and co-creation of CSR initiatives to exemplify a progressive shift in CSR practices, which could help to enhance cultural sensitivity and foster meaningful and impactful CSR initiatives.

Likewise, MNCs could proactively confront cultural resistance by implementing inclusive decision-making procedures, community-based corporate social responsibility projects, involving local leaders, and considering socioeconomic stratification when developing programs.

In addition, it is acknowledged that MNCs operating in Nepal must integrate cultural values into CSR design and execution to establish trust, promote inclusivity, and develop sustainable value. Furthermore, achieving symbiotic connections with stakeholders and improving market positioning through culturally sensitive and adaptable strategies in response to changing market dynamics requires MNCs to incorporate cultural values into their decision-making process. CSR efforts that are in line with cultural values, build strong relationships with local communities, and engage with them all contribute to long-term sustainability, reputation, and brand loyalty, all of which improve a company's image.

MNCs ought to give top priority to STEM-focused CSR initiatives that fit in with Nepal's cultural rhythms, such as setting up mobile tech labs during significant festivals or working with local educators to create a curriculum that combines traditional craftsmanship with modern engineering principles. These strategies portray CSR as a driver for equitable technology advancement by addressing systematic inequities in STEM access and enhancing cultural legitimacy.

Although this study contributes to the understanding of CSR with cultural differences in MNCs operating in Nepal, it does have some limitations. The study's dependence on primary data from semi-structured interviews raises the likelihood of bias in participants' responses because they may have been well-prepared to answer the questions. Further research employing a mixed-methods approach, which integrates qualitative and quantitative data, may strengthen the validity of the results and offer a more comprehensive understanding of the interaction between cultural variations and CSR strategies.

Additionally, the study's focus is on top-level executives and CSR officials of corporate offices in Kathmandu Valley, excluding the opinions of local CSR officers and managers who are in charge of carrying out CSR programs. Future studies focusing on these local stakeholders' perspectives will advance our knowledge of how MNCs manage cultural differences and incorporate local cultural elements into their CSR policies. This will help to clarify the efficacy of internationalization strategies, particularly integrated approaches. In addition, to further understand why cultural disparities issues receive little attention from mainstream management, it would be helpful to look specifically at the cognitive processes that top-level executives, CSR officers, managers, and other stakeholders go through when these issues are portrayed as universal. Thus, further study is required to better understand and guide management practices that are both reflective of the complexity of the CSR agenda and genuinely attentive to the requirements of local stakeholders.

Contributions Load

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