

## **Gender Effects on Perceptions of Individual and Corporate Social Responsibility**

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*There has been an increasing importance for both individuals and companies on acting in a socially responsible manner. This study demonstrates that gender plays an important role in perceptions of social responsibility, such that the effect of an individual's social responsibility on their perceptions of a company's social responsibility is moderated by the gender of the respondent. Specifically, we find that women have higher levels of Internalized Moral Identity than men. Moreover, we find that women believe that organizations should be more beneficial to society than men, which translates into a higher quality of corporate social responsibility. The theoretical and managerial applications are discussed.*

Over the past several years in the global business community, there has been an increasing importance placed on the efforts of corporations, as well as individuals, to be more socially responsible. The recent global financial crisis further highlighted the need for these corporations to be less focused on the short term, and more focused on long-term growth and sustainability in virtually every aspect of their business. At the core of this emphasis on corporate sustainability lies individual and corporate social responsibility. In this new business world order, where there is more and more pressure from a variety of stakeholders to pursue more socially responsible behavior, corporations are more focused on the "Triple Bottom Line," where they consider not only the financial welfare of the company, but also the impact on the environment and on society as a whole (Elkington 1997). These last two elements of the "Triple Bottom Line," primarily get reflected in corporations becoming more involved in social issues and programs, as well as in ensuring that their business practices lessen their environmental footprint.

When the topic of social responsibility is presented, there are often two branches of social responsibility that are discussed – individual social responsibility and corporate social responsibility (Galaskiewicz 1991; McGee 1998). Both are types of perceptions of social responsibility; however, the focus of each is different. In other words, individual social responsibility (ISR) focuses on the individual's perceptions of what he or she should be doing to help society. Whereas, corporate social responsibility (CSR) focuses on the individual's perceptions of the role corporations should play in society. Both of these facets of social responsibility are of interest in this research because corporations and other organizations are comprised of individuals who are concerned with their own individual goals and values, as well as with the goals and values of the corporation or other organization.

As the discussion about the importance of social responsibility grows in the academic literature and the popular press, it has become increasingly important to examine the nexus between ISR and CSR and

the factors that influence this relationship (Benabou and Tirole 2009). One such factor that has emerged in the literature as influencing both ISR and CSR is gender. Recent research suggests that gender plays an important role in determining how corporations engage in CSR efforts and which specific types of CSR efforts the company chooses to engage in (Marshall 2007).

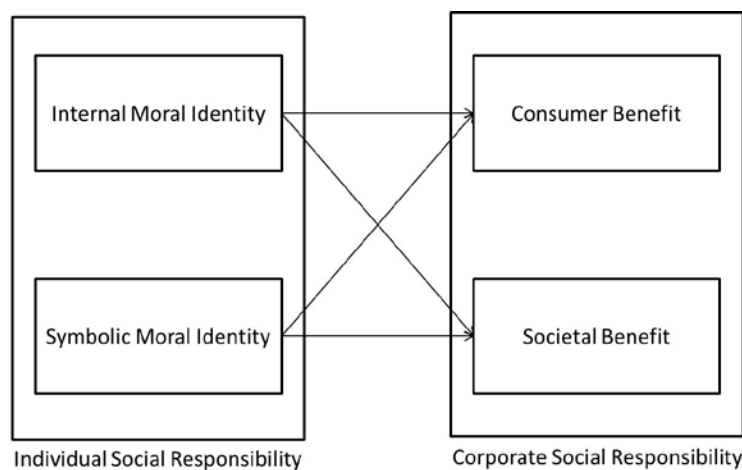
In this study, we investigate gender effects on the perceptions of ISR and CSR. Given that prior research has shown that board gender diversity as well as gender-inclusive leadership both have a positive impact on the level and quality of social responsibility and by extension, corporations' financial performance and sustainability, this study is warranted as it sheds more light on the gender differences in the perceptions of ISR and CSR. In other words, it has become clear that there is a direct and significant relationship between gender and effective CSR and as a result, further research is imperative.

The study proceeds as follows. The next section presents a discussion of the prior literature, which highlights ISR, CSR, and the relationship between gender and social responsibility. The data and methodology are then presented, followed by the results and conclusion. Finally, a discussion on the managerial implications of this study is presented.

## LITERATURE REVIEW

Throughout the literature on social responsibility, there is a discussion of two types of social responsibility. First, there is a level of individual social responsibility represented by individuals' internalized moral identity and how they present that to the public in their symbolic moral identity. Second, there is a perception of the role of the company in society, represented by the perception of the consumer benefit and social benefit of the corporation or organization. Since individuals make up organizations, the literature shows that an individual's social responsibility level has an effect on the perception of the social responsibility of a company (Brown and Mitchell 2010; Shao, Aquino and Freeman 2008). In this study, we will attempt to expand this model (see Figure 1) by positing that gender mitigates these relationships between ISR and CSR such that these relationships are present for women, but not for men. The following literature review will first discuss ISR and CSR and the relationship between the two dimensions of each. Then, there will be a discussion of the prior literature supporting the above-mentioned hypothesis about the impact of gender.

**FIGURE 1**  
**CONCEPTUAL MODEL OF ISR AND CSR**



### Individual Social Responsibility

ISR relates to individuals becoming responsible in their actions, which have a direct impact on the communities outside their immediate groups. The engagement of individuals in their community actively

participating in its development and working together to solve community problems is at the heart of ISR. One of the main objectives of ISR is to make the community, and society in general, a better place. Benabou and Tirole (2009) examine individuals' motivation for socially responsible behavior. They find that ISR is driven by intrinsic altruism, material incentives, and social or self-esteem concerns. In addition, the authors find these motives are mutually interdependent, and both policy makers and social activists must have a good understanding of these interactions to effectively influence individuals' desire to engage in socially responsible behaviors.

Takala and Pallab (2000) posit that a corporation cannot promote a pro-environment attitude in the workplace that would benefit society and the business world, without the full support of all of its employees. In essence, positive CSR can only be achieved when employees have a sense of ISR, and are committed to the goals and values of the corporation. Moreover, employees need to understand that along with the organization, they are also responsible for ISR behaviors that benefit society as well as the environment. Therefore, the authors conclude that for the organization to be socially responsible, ISR by all of the employees is imperative.

When examining individuals' perceptions of their own social responsibility, researchers often look at the public and private sides of the individual. In the case of social responsibility, past research has looked at the individuals' internal beliefs and perceptions about their social responsibility, called internal moral identity, as well as their external expression of that social responsibility, called symbolic moral identity (Aquino and Reed 2002; Schlenker 1980).

#### *Internal Moral Identity (IMI)*

The first dimension of ISR is the internalized moral identity of the individual. This dimension of ISR represents the private side or self-importance of individuals' perceptions of their role in society and improving social welfare (Aquino and Reed 2002). People with a high level of internal moral identity have been shown to have a strong association between their moral behaviors and their self-concept. Reynolds and Ceranic (2007) examined the effects of moral identity and moral judgment on moral behavior. They found that moral identity and moral judgments both independently influence moral behavior. Moreover, where social consensus about the moral behavior was low, they surmised that moral identity and moral judgments interacted to dictate moral behavior. The authors conclude that as a result of this interaction effect, those individuals who think of themselves as moral "pursued the most extreme alternatives - a finding that affirms the motivational power of a moral identity".

#### *Symbolic Moral Identity (SMI)*

The second dimension of ISR is the symbolic moral identity of the individual. Whereas internal moral identity deals with the self-importance of the moral characteristics, Aquino and Reed (2002) point out that the symbolic moral identity dimension "taps a more general sensitivity to the moral self as a social object whose actions in the world can convey that one has these characteristics". In other words, this dimension of ISR represents a direct reflection of a more public self. In their research, they found that symbolic moral identity was more strongly correlated to the measures that had a public dimension.

### **Corporate Social Responsibility**

Decades ago, Davis and Blomstrom (1975) defined CSR as "the managerial obligation to take action to protect and improve both the welfare of society as a whole and the interest of organizations". Since then, other perspectives of CSR have emerged including a broader view of CSR as proactive socially responsible behavior by organizations, as well as individuals (McGee, 1998). Barnett (2007) defined CSR as "a discretionary allocation of corporate resources toward improving social welfare that serves as a means of enhancing relationships with key stakeholders." However one defines it, a corporation that is dedicated to CSR views success in more than simply financial terms, but also views its success by how positively it impacts society, and the world. Generally, CSR encompasses four primary areas: the work environment, the community, the marketplace and the environment. Some of the benefits of CSR include better corporate and brand reputation, recruitment of superior talent, less employee turnover, and

improved risk management. As the benefits of CSR are increasingly better understood, the organizations at the forefront of CSR are very proactive in their approach to social responsibility, and they have a well thought out and documented CSR strategy in place to guide the organization. Stanwick and Stanwick (1998) investigate the relationship between the corporate social performance of a company and (i) the size of the organization, (ii) the financial performance of the organization, and (iii) the environmental performance of the organization. The authors found that an organization's corporate social performance is indeed impacted positively by its size, level of profitability, and the amount of pollution emissions it releases.

When examining CSR in organizations, our research focuses on two distinct external-facing dimensions of a company's CSR efforts and programs – the benefit of the company to the consumer and the benefit of the company to society at large.

#### *Consumer Benefit of the Company*

The first dimension of CSR that is important to the stakeholders in a company is the benefit of the company and its products and services to the consumer (Turker 2009). This dimension of CSR encompasses how the customers benefit both directly and indirectly from the products and services that the company produces and sells. Additionally, it includes how much the organization respects the consumers and adequately informs them of the risks and benefits of their products and/or services.

Reflecting on how this Consumer Benefit of the Company (CBC) might be influenced by ISR, we posit that that both dimensions of ISR should impact their perceptions of the CBC. Specifically, if the individual has a strong IMI, they should express a strong belief that the company should provide products, services, and information that benefit the consumer. Moreover, we expect that they will believe that the company should treat consumers with a high level of respect and dignity in their interactions. By the same token, if the individual has a strong SMI, they should buy products and services that align with their own perception of ISR. As such, we expect that individuals with a strong SMI will believe that companies should have a strong benefit for their consumers.

#### *Social Benefit of the Company*

The second dimension of CSR that is important to the organization's stakeholders is the benefit of the company to society at large (SBC). This dimension encompasses the societal impact of the company's environmental, health-promotion, individual well-being, and sustainability initiatives (Turker 2009). The link between all of these initiatives is that they are focused on stakeholders in the organization and on societal wellbeing and usually represent efforts the company is undertaking to make the world a better place. Given that individuals with a high level of ISR perceive themselves as socially responsible citizens, both in their private and public lives, as shown by their levels of IMI and SMI, we argue that individuals with a high level of IMI and SMI should also believe that companies should be responsible citizens of society at large and demonstrate a high level of SBC.

#### **Gender and Social Responsibility**

Arlow (1991) conducted a study looking at personal characteristics in college students' evaluations of business ethics and corporate social responsibility and found that females are more ethical and socially responsible than males. The author also found that females are more in favor of using corporate resources for solving societal problems rather than using said resources for stockholders.

Corporate philanthropy is a key component of CSR and it continues to be linked to improved corporate reputation, consumer support (Sen and Bhattacharya, 2001), and employee loyalty (Greening and Turban, 2000). Marquis and Lee (2013) investigated organizational structures and how they influence strategies over which corporate leaders have significant discretion. The authors found that women executive leaders, on average, contributed more charitable funds. This finding is consistent with other research, which finds that after controlling for factors such as financial performance, firm size, and industry, organizations with more female executives had higher levels of philanthropy, which translated

into a positive and significant impact on CSR as a whole (Williams, 2003; Wang and Coffey, 1992). In other words, more female executives translate into a higher quality of CSR.

Bear, Rahman, and Post (2010) examined how the diversity of board resources and the number of women on boards affect organizations' CSR ratings, and how, in turn, CSR influences corporate reputation. The authors found a positive relationship between the percentage of women on the board and corporate reputation. In addition, they surmise that female board members provide a significant and wide range of contributions to boards. The authors conclude that there is a gender effect and that women play a key role in increasing corporate reputation by positively impacting the organization's CSR. Siciliano (1996) examined the relationship between board member diversity and organizational performance. The author found that the greatest impact of board diversity was on the firm's social performance. Further, the author concludes that boards with greater diversity (in gender and backgrounds) maintained a strong focus on corporate social responsibility.

As interest in global CSR activities continues to surge, the intersection of investment and CSR is becoming more appealing to market participants. Many investors now look at the CSR footprint of corporations when deciding whether or not to invest in a corporation. Nath, Holder-Webb, and Cohen (2012) investigated the interest that specific investor classes have in the use of CSR information and whether there are gender-based differences in the demand for this information. They found that compared to male retail investors, female retail investors have a greater interest in the use of CSR information. In addition, female investors indicated a greater anticipated future demand for CSR information than male investors. This further highlights the importance of CSR, and the difference between how men and women view social responsibility.

## **DATA AND METHODOLOGY**

In an effort to study the relationships between gender and ISR and CSR, this study employs a survey research method, where the authors designed a survey to examine the perceptions of individual and corporate social responsibility in a population of undergraduate students. The survey featured a series of questions about the participants' beliefs about their levels of individual and corporate social responsibility, as well as questions about their coursework and a set of demographic characteristics.

### **Measures**

#### *Individual Social Responsibility*

To measure the individual participant's feelings about socially responsible behavior and to assess their beliefs about their own moral behaviors, we measured the participant's moral identity using the Aquino and Reed (2002) scale, which includes 10 statements that participants respond to by indicating how strongly they agree or disagree with the statement. The scale represents two dimensions of moral identity – internalization and symbolization – which differ based on how the participants either internalize or outwardly express their moral identity. In our study, we call these two dimensions Internalized Moral Identity (IMI) and Symbolic Moral Identity (SMI). In terms of the data analysis, the scores for the items on each dimension were averaged to create an index for the participant's internalization and symbolization of their moral identity.

#### *Corporate Social Responsibility*

To measure corporate social responsibility, we employ the two dimensions of the Turker (2009) CSR scale that deal with how the company is perceived by the general public. Specifically, the original scale consists of measures of four dimensions, two of which face the general public and external corporate stakeholders and examine how individuals feel organizations should benefit society, and how they should benefit the consumer. The other two dimensions examine how the organization presents itself to other audiences, including their employees and the government, and indeed, all stakeholders. We chose the two dimensions that represented the view the general public would have of an organization since one of the goals of this project is to determine participants' perceptions of CSR, and they would not be aware of how

an organization presents itself to its internal and governmental stakeholders. Specifically, these scale questions ask participants to respond with how strongly they agree or disagree with statements about how companies should act. For the data analysis of this measure, average scores were computed for each of the two dimensions of CSR.

### Sample Demographics

The survey was distributed to a sample of undergraduate students at a mid-sized private University in the Midwest. The sample included 105 participants (46 male, 59 female) between the ages of 18 and 26 (72 of the participants were between the ages of 21 and 23). Ninety-eight of the participants were Caucasian.

### Descriptive Statistics

Examining the scale measures themselves, we find that the participants overall had a relatively high level of individual social responsibility. Analyzing the two dimensions of ISR separately, we find that both dimensions were measured with an adequate level of reliability ( $\alpha_{\text{IMI}} = 0.881$ ;  $\alpha_{\text{SMI}} = 0.790$ ). Participants were shown to have a higher level of IMI (Mean = 22.45; SD = 3.74; Max = 25.00). Conversely, they seem to have a medium level of SMI (Mean = 18.15; SD = 3.06; Max = 25.00). Overall, this seems to indicate that the survey participants, in general, have a high level of morals in what they think and feel. However, the level of morals that they express publicly in what they wear and the activities they engage in is slightly lower. In addition to examining the average levels of each scale, we also analyzed the dimensions of ISR for differences in gender. The results show that there is a marginally significant difference in the IMI levels by gender (Mean<sub>Male</sub> = 21.98; Mean<sub>Female</sub> = 23.09;  $t(103) = -1.74$ ,  $p = 0.085$ ), however there is not a significant difference in the SMI levels by gender (Mean<sub>Male</sub> = 18.07; Mean<sub>Female</sub> = 18.39;  $t(103) = -0.553$ ,  $ns$ ).

Regarding their perceptions of corporate social responsibility, we find that participants have a relatively high level of CSR as well. Again, both dimensions of CSR seemed to be measured with adequate levels of reliability ( $\alpha_{\text{Social}} = 0.915$ ;  $\alpha_{\text{Consumer}} = 0.840$ ). Specifically, respondents had a relatively high perception of how much benefit to society the company should provide (Mean = 25.60; SD = 4.01; Max = 30.00). Additionally, they have a relatively high perception of how much benefit to the customer a corporation should provide (Mean = 13.47; SD = 1.84; Max = 15.00). We also examined the two dimensions of CSR for differences between the gender groups. Likewise, the results show that there is a significant difference in the SBC dimension of CSR between the men and women in the population (Mean<sub>Male</sub> = 24.30; Mean<sub>Female</sub> = 26.61;  $t(103) = -2.979$ ,  $p = 0.004$ ). However, there were not significant gender differences present in the CBC dimension of CSR (Mean<sub>Male</sub> = 13.15; Mean<sub>Female</sub> = 13.64;  $t(103) = -1.369$ ,  $ns$ ).

### Data Analysis & Results

The survey data collected in this study were analyzed in two ways. Initially, we conducted a regression analysis with both dimensions of ISR on each of the dimensions of CSR. The first regression showed that Gender ( $\beta = 0.228$ ,  $p < 0.01$ ), IMI ( $\beta = 0.235$ ,  $p = 0.01$ ), and SMI ( $\beta = 0.371$ ,  $p < 0.01$ ) had significant effects on the Social Benefit dimension of CSR. The second regression showed that IMI ( $\beta = 0.365$ ,  $p < 0.01$ ) and SMI ( $\beta = 0.218$ ,  $p < 0.05$ ) had significant effects on the Consumer Benefit dimension of CSR, but Gender ( $\beta = 0.062$ ,  $ns$ ) did not. To further understand the effect of gender on the ISR and CSR relationships, the data then were analyzed using between-group regressions. Specifically, the data was split into two groups, one for the male participants and one for the female participants. Then, once the data was split, regressions were conducted to examine the effects of the two dimensions of ISR on the two dimensions of CSR in each group. We expect that there will be significant relationships between ISR and CSR and that these relationships will be stronger for the female population in comparison to the male population.

From the regression analyses of the male and female groups, the results indicate that we do in fact find significant differences in the relationship between ISR and CSR based on the gender groups. Table 1 below shows the differences in significant relationships that we uncovered in the regression analysis.

**TABLE 1**  
**BETWEEN-GROUP REGRESSION ANALYSIS RESULTS**

<b>Independent Variables</b>	<b>Dependent Variable</b>	<b>Group</b>	<b>Standardized Beta</b>	<b>t-Statistic</b>	<b>Significance Level</b>
<b>IMI</b>	SBC	Male	0.090	0.607	0.547
<b>SMI</b>			0.250	1.696	0.097
<b>IMI</b>	SBC	Female	0.341	3.106	0.003**
<b>SMI</b>			0.467	4.254	0.000**
<b>IMI</b>	CBC	Male	0.132	0.867	0.391
<b>SMI</b>			0.036	0.240	0.811
<b>IMI</b>	CBC	Female	0.468	4.100	0.000**
<b>SMI</b>			0.301	2.634	0.011**

Note: IMI = Internalized Moral Identity; SMI = Symbolic Moral Identity; SBC = Social Benefit of Company; CBC = Consumer Benefit of Company; \*\* =  $p < 0.05$

Overall, the results indicate that there are significant effects of the two dimensions of ISR on each of the two dimensions of CSR for the female participants, but these significant effects are not found in the male population. In other words, when we examine the effects of the two dimensions of ISR on the SBC dimension of CSR, we find that both IMI and SMI have positive beta coefficients, indicating that the women in this study showed higher perceptions of the social benefit of a company when they had higher internal ( $\beta_{IMI} = 0.341, p < 0.005$ ) and symbolic ( $\beta_{SMI} = 0.467, p < 0.001$ ) moral identities. Moreover, we find significant effects of both dimensions of ISR on the perceived benefit of the organization to the consumer, such that when the women in the study had higher IMI ( $\beta = 0.468, p < 0.001$ ) and SMI ( $\beta = 0.301, p < 0.02$ ) scores, they also showed a higher score for their perception of the consumer benefit of an organization. These significant effects are non-existent in the male population in this study.

One alternative explanation that could be argued is that this is simply a difference between the genders based on which one is more concerned with themselves (e.g. has an individualistic nature) versus concerned with the community (e.g. has a collectivistic nature). We did measure the individualistic and collectivistic nature of the individuals and the two groups results were not the same as the results from the data split based on gender. In fact, the correlation between gender and individualistic/collectivistic nature of the individual was relatively low at 0.073. As a result of this low correlation, we believe that the results we found are gender-specific and not due to an individual difference in a psychographic characteristic like individualism.

## CONCLUSION

The importance of CSR and ISR has been surging over the years. Moreover, the recent global financial crisis highlighted the importance of an organizational investment strategy focused on the long term, and has corporate sustainability at its core. ISR and CSR are both key components of corporate sustainability, and impact financial performance, stock price, company reputation, brand reputation, institutional investment, recruitment, and employee retention positively.

In this study, we explore gender effects on the perceptions of ISR and CSR. Given that prior research has shown that factors such as board gender diversity and gender-inclusive leadership both have a positive impact on the level and quality of social responsibility and by extension, corporations' financial performance and sustainability, this study attempts to bridge the gap and understand whether gender differences exist in the perceptions of ISR and CSR.

The results show significant differences between the genders in the level of ISR that they feel. In addition, this carries over to significant gender differences in their perception of the societal responsibility that corporations, and organizations in general, should undertake. Essentially, we find that women have higher levels of internalized moral identity (one component of ISR) than their male counterparts. Also, this carries through to their perception of the role that organizations play in society. As such, we surmise that women believe that corporations and organizations should be more beneficial to society and social causes than similarly aged men.

Additionally, the results of the between-group regression analysis show that the two dimensions of ISR do carryover and have significant positive effects on the two dimensions of CSR for the women in the sample. However, this is not the case for the men in the sample. These are unique and compelling gender differences in the ways in which individuals perceive the societal role of themselves as well as corporations. Since research has demonstrated that ISR and CSR are important perceptions to manage, future research should address what can be done to improve the men's perceptions of the social role of themselves as well as that of a company or organization. For example, there is some evidence that requiring individuals to complete a community service project will impact the men's perceptions of their individual role in society positively (Galaskiewicz 1991). However, there might be other intervention ideas that could also improve this perception among men, and strengthen it among women.

## MANAGERIAL IMPLICATIONS

The findings of this study have important implications for corporations, its boards, and investors. For corporations, the higher level of individual social responsibility exhibited by women can translate into a higher quality of CSR, which can in turn impact the company positively. This means that the inclusion of female executives can have a significant impact on the company. The same goes for the inclusion of women on boards as we can surmise from the study that this can also improve the decision-making process and the focus on corporate sustainability, which seems to be more important to female executives than the male executives. Finally, this study has important implications for investors and market participants, alike. Given that investors and analysts are increasingly assessing the CSR profile of potential investments, the management and board composition may provide much needed information about potential companies and/or investments.

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