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Employee attitudes towards corporate social responsibility: a study on gender, age and educational level differences

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Abstract

Previous studies show that individual characteristics can influence stakeholder attitudes towards corporate social responsibility (CSR). This study analyses employee attitudes such as CSR demandingness, trust and satisfaction, to determine whether they vary according to differences in gender, age, and educational level. The analysis was carried out by surveying 153 employees of 11 Italian banks, and by performing a content analysis of the banks’ sustainability reports. The Italian banking sector was chosen because of recent financial and CSR scandals. The findings suggest that, on average, male employees are slightly more trustful in and satisfied with CSR performance than their female counterparts. Graduates are slightly more demanding, largely more trustful and generally more satisfied than non-graduates. Interestingly, the difference between older and younger employees is not significant. The proposed approach can be useful in designing tailored CSR activities and communication avenues by shedding light on employees’ CSR attitudes.

Keywords

CSR attitudes, CSR perceptions, CSR expectations, Italian bank employees, Sustainability report, Content analysis.
1. Introduction

In 2011, the European Commission defined corporate social responsibility (CSR) as “the responsibility of enterprises for their impacts on society” and encouraged enterprises to “have in place a process to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders” (European Commission, 2011, p. 6). As such, it is not only external stakeholders that demand a high CSR performance of companies (González-Benito and González-Benito, 2010), but the internal stakeholders and employees themselves, too (Brunton et al., 2017). Therefore, it is increasingly important for companies to satisfy their employees’ CSR expectations and, in turn, earn their trust (Hansen et al., 2011). The authors of the current study build on the aforementioned definition of CSR to analyse the attitudes of employees, who are, in this context, considered as internal key stakeholders. This study will also expand on the existing research, which has shown, on the whole, that stakeholders with different individual characteristics (such as gender, age, and educational level) can also experience different levels of CSR perceptions and expectations, and, more generally, CSR attitudes (e.g. Alonso-Almeida et al., 2015; Burton and Hegarty, 1999; Lämsä et al., 2008).

Thus, the aim of this study is first to investigate employee attitudes towards CSR (see also Bolton et al., 2011; Law et al., 2017; Michailides and Lipsett, 2013; Singhapakdi et al., 2015) and, second, to explore whether employees belonging to different gender, age, and/or educational level groups also experience different levels of CSR attitudes, such as demandingness of, trust in and satisfaction with CSR.

This research is carried out by examining 11 Italian banks. The Italian banking sector is particularly interesting for such an analysis because of recent financial scandals, which have been heavily criticised by institutions, scholars and customers, as well as society as a whole.

The following section reviews and discusses the existing literature on the influence of individual characteristics on CSR attitudes, perceptions and expectations, and presents the concept of demandingness, trust and satisfaction regarding CSR. Section 3 presents the research method and dataset, and Sections 4 and 5 provide the results of the study and their discussion. The final sections present a summary of the study conclusions (Section 6), and the limitations and recommendations for future studies (Section 7).
2. Literature Review

2.1 Employee attitudes towards CSR

In order to develop and improve dialogue with increasingly demanding stakeholders (and employees), increase stakeholders’ satisfaction and gain stakeholders’ trust, growing numbers of companies now disclose their CSR commitment by means of sustainability reports, websites and other CSR communication activities (Capriotti and Moreno, 2007; Kolk and Pinkse, 2010; Perrini, 2005; Pollach, 2003). Moreover, employees (as internal stakeholders) are also exposed to internal CSR communication (Brunton et al., 2017; Du et al., 2010; Onkila, 2015; Seele and Lock, 2015). Effective internal CSR communication allows companies to better understand and influence their employees’ perceptions (Brunton et al., 2017) by improving engagement, commitment and advocacy (Du et al., 2010; ter Hoeven and Verhoeven, 2013), which ultimately creates new opportunities for innovation and growth (European Commission, 2011).

By disclosing its CSR efforts (both externally and internally), a company thus has the opportunity to improve employee perception of CSR performance, resulting in a higher likelihood that employees meet the company’s expectations.

In this study, based on a comparison between company CSR disclosure (D), employee CSR expectations (E) and employee CSR perceptions (P), we define three types of employee CSR attitudes: CSR demandingness, CSR trust and CSR satisfaction (Figure 1). In the following three subsections, the three employee CSR attitudes are illustrated, and for each, the relationship between CSR disclosure, expectations and perceptions will be investigated.

2.1.1 CSR demandingness

Previous studies have found that employees are very demanding in terms of labour practices and working conditions (Abel and Ittermann, 2003), human rights (Chauhan and Chauhan, 2008), equal opportunity (Bosch and Knuth, 2003), environmental impacts (Arvidsson and Carlén, 2012), and
transparency of CSR disclosure (Lawal et al., 2017). Underestimating the importance of employee opinion can cause discontent and strikes (Gabbatt, 2012), with negative impacts on labour productivity (Bhatnagar, 2007), corporate image and reputation (Chan et al., 2013), as well as economic performance (Kramer and Vasconcellos, 1996). Thus, it is increasingly important for companies to assess and monitor the level of employees’ CSR demandingness – understood here as the attitude of being demanding in terms of CSR. The authors of this study define employee CSR demandingness as the extent to which an employee expects and demands economically, environmentally and socially sustainable conduct from his/her company. This definition is inspired by studies on customer demandingness (e.g. Li and Calantone, 1998; Wheelwright and Clark, 1992), and has been adapted to the academic domain of CSR. Indeed, in accordance with Li and Calantone (1998), customer demandingness is determined by the level of customer requirements for the product performance. Customer demandingness thus reflects the gap between customer expectations and the product/service on offer (Gupta et al., 1986; Wang and Netemeyer, 2002).

Similarly, the level of employee CSR demandingness intrinsically depends on both employee expectations of CSR and the CSR performance of the company. Indeed, an employee who expects a CSR performance that is lower than the CSR performance disclosed by the company cannot be defined as a demanding one. Thus, analytically, employee CSR demandingness can be defined as the difference between employee CSR expectations (E) and the CSR performance disclosed by the company (D).

### 2.1.2 CSR trust

By optimising their CSR, companies can also build long-term employee trust (European Commission, 2011; Sanchez-Hernandez and Grayson, 2012). Indeed, according with Hansen et al. (2011, p. 33), employee trust is an “outcome of organizational CSR perceptions that may shape employee attitudes and behaviors”. Employee trust, in turn, is found to be positively related with employee organisational citizenship behaviour (Dirks and Ferrin, 2001) and employee commitment (Farrell, 2003; Morgan and Hunt, 1994). Moreover, it has been found that trust can have a significant positive influence on stress management strategies (Yu, 2009). High levels of trust can thus help to create an innovative and growth-oriented environment (European Commission, 2011). Conversely, a lack of employee trust can have a negative effect on openness in communication (Probst and Raisch, 2005), and increase absenteeism and
turnover (Hemdi and Nasurdin, 2007; Tzafrir and More, 2006; Zemke, 2000). This study focuses on employee trust in company CSR performance (employee CSR trust), which is defined as the employee perception that the company is at least as economically, environmentally and socially sustainable as it claims to be. Thus, analytically, employee CSR trust can be defined as the difference between employee CSR perceptions (P) and the CSR performance disclosed by the company (D).

2.1.3 CSR satisfaction

As widely reported in CSR literature, a strong CSR orientation can enhance employees’ job satisfaction (e.g. Bauman and Skitka, 2012; Martinuzzi, Gisch-Boie, and Wiman, 2010; Vlachos et al., 2013), which can have, in turn, a positive impact on: (i) employees’ motivation and performance at work (Judge et al., 2001), (ii) organisational commitment (Koh and Boo, 2004), and (iii) employees’ loyalty and turnover level (Fisher and Locke, 1992; Zhu et al., 2014). However, to the authors’ knowledge, CSR literature does not provide any insight into employee satisfaction in terms of CSR performance. Thus, this study also aims to investigate employee CSR satisfaction, which is defined as the employee’s perception that his/her CSR expectations and desires are being fulfilled and gratified by the CSR performance of his/her company.

Analytically, employee CSR satisfaction can be defined as the difference between employee CSR perceptions (P) and employee CSR expectations (E). This definition is borrowed from studies on service quality (e.g. SERVQUAL model), which measure customer satisfaction as the gap existing between customer perception and customer expectation (e.g. Pakdil and Harwood, 2005; Parasuraman et al., 1988).

2.2 The influence of individual characteristics on employee CSR attitudes

This section reviews the scientific literature on the influence of individual differences on employee CSR demandingness, trust and satisfaction, which are themselves attitudes dependent on employee perceptions and expectations of CSR. Recent decades have opened up a lively debate on whether (and if
so, how) stakeholder CSR attitudes, perceptions and expectations can be influenced by individual differences, such as gender, age and educational level.

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Insert Figure 1 about here
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2.2.1 Gender differences

According to the gender socialisation approach, women and men have different attitudes, values and psychological characteristics. Thus, employees’ moral orientation, as well as the outcome of certain decisions and practices, may be influenced by gender (Prasad et al., 1998; Simga-Mugan et al., 2005).

Several CSR studies on gender differences argue that women are more ethically responsible than men, and tend to act more sustainably (Alonso-Almeida, 2013; Aouina Mejri and Bhatli, 2014; Marz et al., 2003). Focusing on the Spanish tourism industry, Alonso-Almeida (2013) found that female restaurant managers are more likely to adopt practices aimed at saving water and energy. Jizi (2017) revealed that female participation on boards favourably affects engagement in and the reporting of CSR, as well as the establishment of ethical policies. Women on boards can also positively affect sustainability reporting at country level (Fernandez-Feijoo et al., 2014a). This is in line with eco-feminist theories, which claim that women are more respectful of environmental conservation needs (e.g. Agarwal, 1992; Perkins, 2007; Veuthey and Gerber, 2010). In this regard, Shiva (1988) argued that women have higher perceptions in terms of ecological degradation and adopt practices and behaviours that are more socially and environmentally responsible and sustainable. Through their analysis of the CSR perceptions and expectations of 908 Italian customers, Calabrese et al. (2016) found that there is a small substantive difference between women's and men's average expectations, with women showing higher average values than men. Thus, based on previous research, the authors of this study hypothesise that CSR demandingness can also vary for different gender groups, with women being, on average, more demanding than men.

In terms of CSR satisfaction, Panwar et al. (2010) examined students’ perceptions of social responsibility within the context of the US forest products industry, and found males to be more satisfied
than females that such an industry was fulfilling its socio-environmental responsibilities. Moreover, Smith and Kumar (2013) found men to be more strongly affected by CSR initiatives than women. These two studies seem to suggest that CSR satisfaction and CSR trust can be, on average, higher for men than for women.

Conversely, Kidwell et al. (1987) found that male and female managers do not differ in their perception of what is ethical and what is unethical. Moreover, they found that each gender views the opposite sex as more unethical than their own. In general, the scientific literature does not seem to provide a coherent answer as to the overall variation of CSR attitudes in terms of different gender groups. Thus, new research is needed on the topic of gender differences in employees’ CSR attitudes. In order to fill this gap, the current study aims to verify three research hypotheses, which are proposed as follows (Table 1):

- **H1a:** Female employees have, on average, a higher CSR demandingness than male employees.
- **H1b:** Female employees have, on average, a lower CSR trust than male employees.
- **H1c:** Female employees have, on average, a lower CSR satisfaction than male employees.

### 2.2.2 Age differences

Previous research shows that age can affect cognitive processes (Cho and Hu, 2009; Hemingway and Maclagan, 2004; Quazi, 2003) and the ability to process information (Morris and Venkatesh, 2000). Moreover, aging can be accompanied by changes in attitudes, values, and lifestyles (Cho and Hu, 2009).

In particular, existing research shows that age can affect individual perceptions and attitudes towards CSR (e.g. Coutinho *et al.*, 2017; Perryer and Jordan, 2002; Quazi, 2003; Ruegger and King, 1992). For example, Ruegger and King (1992) attempted to determine whether age played a role in the way in which 2,196 business students perceived proper ethical conduct. Their results suggest that age is a determining factor in making ethical decisions. In particular, students who fell in the 40+ age group were found to be the most ethical (i.e. the most demanding in terms of ethical behaviour), followed in order by the 31-40 group, the 22-30 group and those of 21 years of age and under.

Concerning CSR satisfaction and trust, Cho and Hu (2009) revealed that younger people are generally more satisfied and confident with company services than older ones, and that aging is linked to an
increase in cynicism and distrust. In their study based on the CSR perceptions of 546 Generation Y Canadians, Mang and Piper (2013) found that, while an individual’s age alone was not a significant influencing factor, an individual's age enhanced, or reduced, the effect that both higher educational attainment and greater full-time work experience had on their CSR views. Such an effect, in the authors’ opinion, indicates that the relationship between age and attitudes towards the triple bottom line is more complex than initially assumed.

On the other hand, other scholars (Eweje and Brunton, 2010; Gholipour et al., 2012; Laroche et al., 2001) have not found significant and coherent evidence to support the notion that age has a significant impact on the topic at hand.

Thus, new research is needed on the impact of age on employee CSR attitudes, and the second three research hypotheses are proposed as follows (Table 1):

\[
H_{2a}: \text{Younger employees have, on average, a lower CSR demandingness than older employees.}
\]

\[
H_{2b}: \text{Younger employees have, on average, a higher CSR trust than older employees.}
\]

\[
H_{2c}: \text{Younger employees have, on average, a higher CSR satisfaction than older employees.}
\]

### 2.2.3 Educational differences

Previous studies on CSR and business ethics argue that education can influence attitudes, perceptions and expectations (e.g. Dellaportas, 2006; Elias, 2004; Luthar et al., 1997). In particular, Elias (2004) revealed that a business ethics education can have a positive influence on students’ attitudes, awareness, and expectations regarding CSR. Luthar et al. (1997) found that taking a business ethics course can influence students’ business ethics perceptions, and that taking such a course during the earlier stages of a Bachelor programme can maximise its impact. Dellaportas (2006) claimed that a course on accounting ethics can positively influence students’ ethical perceptions, thus enabling graduates to manage and solve a range of ethically ambiguous issues. Researchers have also demonstrated that people with a higher level of education develop more elaborate CSR perceptions (Quazi, 2003) and exhibit a greater CSR orientation (Kelley et al., 1990) than those less educated.

Furthermore, Sobczak et al. (2006) found that both educational level and orientation of education determine attitudes and perceptions towards CSR. In some cases, business programmes favouring the
culture of profit maximisation produce students that give less importance to sustainability issues (Lämsä et al., 2008; Piper et al., 2012), and thus have lower CSR expectations. In this regard, Lämsä et al. (2008) found that the importance of the shareholder model grows as a result of business education, while the importance of equal-opportunity employment decreases. Comparing business students with non-business students, Piper et al. (2012) found that business students are more likely to behave in a manner that ignores human wellbeing and environmental sustainability, in favour of the pursuit of profit maximisation.

However, according to other studies, educational level does not seem to have an impact on CSR attitudes. For example, Pérez and Rodríguez del Bosque (2013) found that educational level does not have an influence on the formation process of CSR perceptions among banking customers in Spain. Similarly, Akman (2011), in a study based on 500 Turkish employees, claimed that educational level is not a significant determining factor when it comes to business ethics perceptions.

Thus, even though CSR literature seems to suggest that education, in some circumstances, can have an influence on CSR attitudes, perceptions and expectations, it is important that the present study attempts to better understand how differences in education are linked to employee demandingness, trust, and satisfaction regarding CSR. The final three research hypotheses are proposed as follows (Table 1):

\[ H_{3a}: \text{Graduate employees have, on average, a higher CSR demandingness than non-graduate employees.} \]

\[ H_{3b}: \text{Graduate employees have, on average, a higher CSR trust than non-graduate employees.} \]

\[ H_{3c}: \text{Graduate employees have, on average, a higher CSR satisfaction than non-graduate employees.} \]
3. Method and dataset

The proposed method provides a systematic assessment of employee CSR attitudes (i.e. demandingness, trust and satisfaction) by means of pairwise comparisons between the three variables:
1. “CSR disclosure” (D), meaning the CSR commitment disclosed to employees by the company;
2. “CSR expectations” (E), meaning the CSR commitment that employees require from the company;
3. “CSR perceptions” (P), meaning the CSR commitment of the company, as perceived by its employees.

As described in Section 2, employee CSR attitudes are defined by the gap between CSR expectations, perceptions and disclosure. In particular, employee demandingness of CSR corresponds to the difference between CSR expectations and CSR disclosure (E-D), employee trust in CSR relates to the difference between CSR perceptions and CSR disclosure (P-D), and employee satisfaction in CSR is related to the difference between CSR perceptions and CSR expectations (P-E).

This approach is in line with previous studies on service quality (e.g. SERVQUAL model), which measure the gap existing between two variables (e.g. perception vs expectation) rather than directly measuring a specific variable (e.g. satisfaction) (e.g. Pakdil and Harwood, 2005; Parasuraman et al., 1988).

The current study uses the Global Reporting Initiative’s (GRI) Sustainability Reporting Guidelines G3.1 (Global Reporting Initiative, 2011) as the basis for measuring D, E and P (see also Bouten et al., 2011; Farneti and Guthrie, 2009; Lamberton, 2005). The GRI is a widely recognised, structured framework for CSR reporting, subdivided under three sustainability dimensions: economic, environmental and social, with the social dimension further divided into four sub-dimensions, namely labour practices and decent work, human rights, society and product responsibility (see also Bouten et al., 2011; Fernandez-Feijoo et al., 2014).

Each aspect of the company’s CSR is analysed by means of GRI dimensions, sub-dimensions, aspects and indicators. The proposed method utilises the GRI indicators to create a series of “CSR items”, which are composed of individual indicators or groups of homogenous indicators that describe different characteristics of the same CSR topic (Table 2) (see also Calabrese et al., 2015). For example, as seen in Table 2, the CSR item “market presence”, under the GRI “economic” dimension (EC), is reported by indicators EC5, EC6, and EC7, which all describe the company’s commitment to developing the local
economic system in a sustainable manner.

3.1 Content analysis

The CSR commitment disclosed by the company (D) was evaluated by means of content analysis. Content analysis is a research method for the standardised evaluation of textual information (Krippendorff, 2004; Neuendorf, 2002; Weber, 1990). It has been widely used to analyse and discover patterns in CSR reporting (Bouten et al., 2011; Dangelico, 2015; Guthrie and Abeysekera, 2006). The authors of this study follow the coding structure for content analysis in the form of a tree, as shown in Calabrese et al. (2015), which is characterized by the hierarchical structure of CSR dimensions, sub-dimensions, and items, as illustrated in Table 2. The use of a hierarchical approach minimises confusion concerning criteria and reduces disagreement among individual coders (Krippendorff, 2004). As reported by Calabrese et al. (2015, p. 317), “[t]he coding tree consists of two layers: 1) content and 2) judgements”. The “content layer” is subdivided into two levels: 1a) the CSR dimensions/sub-dimensions, and 1b) the CSR items described in Table 2. For example, when the coders assess the CSR item “market presence” of the economic CSR dimension, they first associate content elements with the economic dimension, and then to the CSR item “market presence”. Next, as described by Calabrese et al. (2015, p. 317), “the coders assign a value to each CSR item on a Likert scale from 1 to 5, based on their judgement of the degree of commitment” that the company “expresses concerning that particular CSR item”.

3.2 Questionnaire

CSR expectations (E) and perceptions (P) of bank employees were assessed through a questionnaire to collect their judgements on each CSR item. To illustrate the questionnaire structure, the example of the CSR item “market presence” (GRI indicators EC5+EC6+EC7, see Table 2) is provided below:
• **Question for assessing E:** “What expectations do you have of the company in terms of contributing towards the sustainability of the local economic system, e.g. hiring local employees or spending on locally based suppliers?” Employees were requested to answer using a five-point Likert scale: very low (1); low (2); fair (3); high (4); very high (5).

• **Question for assessing P:** “What perceptions do you have of the company in terms of contributing towards the sustainability of the local economic system, e.g. hiring local employees or spending on locally based suppliers?” Employees were requested to answer using the same five-point Likert scale.

Similar pairs of questions were formulated for each CSR item: their content expresses the nature of the corresponding GRI indicators, as described in Table 2. The questionnaire was pre-tested on 10 bank employees in order to ensure clear understanding and to avoid any vagueness.

### 3.3 Data selection, collection and analysis

The 11 banks selected for inclusion in the current study are among Italy’s largest in terms of stock capitalisation and quotation. The selection was also based on the fact that each of the 11 banks declares a commitment to CSR, as identified by the preparation of annual sustainability reports and the inclusion of “sustainability” sections on the company websites.

The content analysis of the CSR commitment disclosed by the banks was based on their sustainability reports and websites\(^1\), and was performed simultaneously to the questionnaire data collection (2013). To reliably evaluate the CSR items, the content analysis was conducted by four CSR experts (involved in CSR research and teaching over the last 10 years), and discrepancies between the coders were subject to discussion, reanalysis and reconciliation (Lombard *et al.*, 2002). Through the content analysis, CSR items were assigned judgement values with an overall intercoder reliability of 92.8%. Intercoder reliability was calculated by means of the Krippendorff’s alpha and the ReCal3® tool (Freelon, 2010; Krippendorff, 2004).

Due to time and resource constraints, it was decided to limit the questionnaire data collection by means of a two-stage sampling procedure. In the first stage, the authors sampled randomly 11 bank employees.

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\(^1\) Exclusively internal communication content was not available for the selected banks. We thus decided to conduct our analysis only on information available to the public through banks’ sustainability reports and websites.
branches (one for each of the 11 Italian banks under study) with at least 15 front-line employees with similar levels of function and responsibility. In the second stage, the authors sampled 15 front-line employees per branch. The sampling inside each branch was based, when available, on data regarding distribution by gender, age and educational level of the bank employees; otherwise, on distribution by gender, age and educational level of the national population (Italian National Institute of Statistics, 2013). In three cases out of 11 (Bank 7, Bank 6 and Bank 4), the authors could not get more than 9, 11 and 13 interviews per branch, respectively, due to employees’ unavailability. The dataset for the analysis is thus composed of 153 employees from 11 banks. Table 3 provides the characteristics of the dataset and its coverage with respect to gender (female/male), age characteristics (under 35 years old; and over 35), and education (graduates/non-graduates). The distinction between employees under 35 years old (Generation Y, or simply “Gen Y”) (see also: Mang and Piper, 2013; and Solnet et al., 2012) and over 35 (non-Generation Y) is motivated by the fact that only recently in Europe has there been a maturation of CSR as an academic field within business schools, both in terms of teaching and research (Matten and Moon, 2004; Orlitzky and Moon, 2011). Generation Y is also an age group that shows a deep sensitivity towards ethical and CSR issues (Cone Communications, 2016; Connell et al., 2012; Howe and Strauss, 2000), resulting in companies bearing such employees in mind when deciding on CSR practices (Klimkiewicz and Oltra, 2017). The authors thus assume that employees over 35 years old have been less exposed to CSR than younger employees throughout their education.

When submitting the questionnaires, participation was voluntary and anonymity was assured. Participants were informed prior that they would be answering questions regarding 41 CSR items.

The internal consistency of questionnaires submitted to employees was analysed using the Cronbach’s alpha, which is at an acceptable level both for CSR expectations (E) and CSR perceptions (P), being 94.6% and 95.3%, respectively (Cronbach, 1972). Data were analysed by using IBM® SPSS® Statistics version 24 (IBM Corporation, IBM Inc., Armonk, NY, USA).
4. Results

The aim of this section is to examine the statistical and substantive significance of gender, age and educational differences in employee demandingness, trust and satisfaction regarding CSR. In the first subsection, the general results are presented, followed by the results of gender, age, and educational level, and then by a summary of the results.

4.1 General results

In general, the analysis shows that employees are very demanding in terms of CSR commitment. They expect companies to deliver, on average, a higher level of commitment than the one that companies actually report (Table 4). Regarding trust in CSR, employees are found to be, on average, trustful of companies’ CSR commitment. Satisfaction in CSR fares less positively, however, with employees being dissatisfied with companies’ CSR efforts on the whole. Figure 2 shows the distributions of average levels of employee demandingness, trust and satisfaction regarding CSR (%).

4.2 Results by gender

Regarding demandingness of CSR, the analysis shows that employees’ CSR expectations, on average, are not met by companies’ CSR disclosure (Table 5). Student $t$-tests conducted in the analysis of gender differences show that, on average, men and women do not significantly differ in terms of CSR
demandingness (Cohen’s $d = 0.040$, $p$-value = 0.402).\footnote{Cohen's d is one of the most commonly applied measurements for effect size and is defined as the difference between two means divided by a standard deviation for the data [1] (see Cohen, 1988). It is calculated as: $d = (\bar{X}_1 - \bar{X}_2)/s_p$ [1] where $\bar{X}_1$ is the mean of the first group, $\bar{X}_2$ is the mean of the second group, and $s_p$ is the pooled standard deviation; a measure of the average within-group variation. $s_p$ is defined in [2] as: $s_p = \sqrt{\frac{(n_1-1)s_1^2 + (n_2-1)s_2^2}{n_1+n_2}}$ [2] Where $s_1$, $s_2$, $n_1$, and $n_2$ are the standard deviations and sample sizes for the first and second group samples. Cohen (1988, p. 40) defined a Cohen’s $d$ of 0.2, 0.5, and 0.8 as small, medium and large effect sizes, respectively.}

Regarding trust in CSR, employees are found to be, on average, trustful of companies’ CSR commitment. In particular, the results show that, on average, men are slightly more trustful than women (Cohen’s $d = -0.247$, $p$-value = 0.065).

Concerning satisfaction with CSR, employees’ perceptions are, on average, lower than their expectations. Thus, employees are generally dissatisfied, with male employees generally less dissatisfied than their female counterparts (Cohen’s $d = -0.349$, $p$-value = 0.017).

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4.3 Results by age

Analysing age, Table 6 shows that employee demandingness of CSR does not seem to vary significantly when comparing answers obtained by employees under 35 years old (Gen Y) and those over 35 (non-Gen Y) (Cohen’s $d = -0.098$, $p$-value = 0.292).

Furthermore, regarding trust in CSR, the analysis shows no significant age differences (Cohen’s $d = 0.017$, $p$-value = 0.461).

Finally, the analysis of satisfaction with CSR shows no significant differences between younger and older employees (Cohen’s $d = 0.137$, $p$-value = 0.461).
4.4 Results by educational level

Analysing educational level, Table 7 shows that graduate employees are slightly more demanding than non-graduates (Cohen’s $d = 0.238$, $p$-value = 0.072).

Regarding trust in CSR, graduates are found to be significantly more trustful of a company’s CSR commitment than non-graduates (Cohen’s $d = 0.901$, $p$-value < 0.01).

Analysis of satisfaction with CSR shows that employees are, on average, dissatisfied with their company’s CSR efforts, regardless of their educational level. However, graduates are found to be significantly less dissatisfied than non-graduates (Cohen’s $d = 0.762$, $p$-value < 0.01).

4.5 Summary of results

Table 8 shows the acceptance (or not) of study hypotheses on the differences in CSR attitudes for different employee gender, age and educational level groups.

Regarding gender differences, hypotheses H$_{1b}$ and H$_{1c}$ are accepted (both with small substantive significance levels), while hypothesis H$_{1a}$ is rejected. Thus, employee trust and satisfaction regarding CSR seem to slightly vary according to differences in gender, with male employees generally more trustful and satisfied than female colleagues. However, employee demandingness of CSR does not vary for female and male employees.

Concerning age differences, all the hypotheses (H$_{2a}$, H$_{2b}$ and H$_{2c}$) are rejected: no significant age differences are observed in the demandingness, trust and satisfaction regarding CSR.

The analysis of educational level differences shows that all hypotheses (H$_{3a}$, H$_{3b}$ and H$_{3c}$) are accepted, with small, large and medium substantive significance levels, respectively. Graduates are slightly more demanding, largely more trustful and generally more satisfied than non-graduates.
5. Discussions

The findings of this study suggest that employees are generally very demanding in terms of CSR efforts and that, although they are trustful of their company’s commitment to sustainability, they are not completely satisfied with it.

Regarding gender differences, male employees are, on average, slightly more trustful in and satisfied with CSR performance than their female colleagues. These results are coherent with those obtained by Panwar et al. (2010), who find men to be more satisfied that their company is fulfilling their socio-environmental responsibilities, and by Smith and Kumar (2013), who find men to be more affected by CSR initiatives. Gender differences in terms of demandingness of CSR are not significant, however.

In terms of age differences, the results of this study generally confirm the results of other studies (e.g. Eweje and Brunton, 2010; Gholipour et al., 2012; Laroche et al., 2001) in not finding significant and coherent evidence of age differences in CSR attitudes.

Regarding differences in educational level, the analysis shows that graduates are slightly more demanding, largely more trustful and generally more satisfied than non-graduates. These findings are in line with the results of Sobczak et al. (2006) and Quazi (2003), who show that educational level can determine attitudes and perceptions towards CSR. Conversely, these results do not confirm those obtained by Pérez and Rodríguez del Bosque (2013) and Akman (2011), who state that educational level does not have an influence on the formation process of CSR and business ethics perceptions.

This study shows that male and graduate employees are more trustful of and satisfied with CSR than females and non-graduates. Highly educated male employees are also more likely to advance their careers in Italy, and to become part of top management (Grant Thornton, 2017). In this context, employee similarity to their leaders and top managers (who are also most likely to be male graduates) can play an important role in employee attitudes towards CSR (Epitropaki and Martin, 1999; Green et al., 1996), and can positively influence employee trust and satisfaction regarding CSR.
6. Conclusions

This study investigates the degree to which three employee CSR attitudes (demandingness of CSR, trust in CSR and satisfaction with CSR) vary according to gender, age, and educational level differences. The analysis was carried out by examining employee attitudes towards CSR in 11 Italian banks. The findings suggest that male employees are, on average, slightly more trustful in and satisfied with CSR performance than their female counterparts. Graduates are slightly more demanding, largely more trustful and generally more satisfied than non-graduates. However, the difference between older and younger employees is not significant.

From a theoretical perspective, this study contributes to the literature on CSR and employee attitudes by providing a framework with which to assess employees’ attitudes towards CSR, and a method to investigate gender, age and educational level differences in CSR attitudes.

From a practical perspective, companies can be inspired by this analysis to investigate their own employees’ attitudes towards CSR, identifying variations depending on employees’ characteristics, designing tailored CSR programmes and activities, and implementing changes in terms of internal CSR communication (Amaladoss and Manohar, 2013; Sanchez-Hernandez and Grayson, 2012). In accordance with this perspective and within the context of the Italian banking sector, the results of this study indicate that banking companies lack effective CSR programmes and internal CSR communication avenues that are geared towards female and non-graduate employees, who show the lowest levels of trust in and satisfaction with CSR.

7. Limitations and Further Research

When interpreting the study results, a limitation that is particularly worth considering is the non-availability of exclusively internal communication content, for this might have influenced employee perceptions. Indeed, although scholars tend to consider internal and external CSR communication as being inextricably linked to one another (e.g. Brunton et al., 2017), the authors of this study believe that
the availability of such internal information would have strengthened the study results.

As with all empirical studies, the limited sample size drives the generalisability of the findings. Moreover, although the sampling frame could be similar to banking companies around the globe, it could be rather different from other company types, such as production and trade companies. Furthermore, the companies’ top management was not contained in the sample of this study.

Thus, replication of this study with more companies operating in different industrial sectors and more employees with different levels of responsibility may provide robustness to these findings. In future studies, the authors believe it is of crucial importance to investigate other types of links between employee attitudes towards CSR and employee diversity. In particular, it might be interesting to study the influence of geographical, cultural and socioeconomic status differences. In this regard Atakan et al. (2008), Derry (1989), Simga-Mugan et al. (2005) and Tsalikis et al. (2002) argue that stakeholder attitudes towards CSR can change according to the socio-cultural context in which the studies are conducted. Such analyses may be also repeated over time, for different CSR dimensions and indicators, and thus provide useful information for decision-makers formulating sustainability and CSR policies and strategies.

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Hemdi MA, Nasuradin AM. 2007. Investigating the Influence of Organizational Justice on Hotel Employees’ Organizational Citizenship Behavior Intentions and Turnover Intentions. Journal of


Pérez A, Rodríguez del Bosque I. 2013. Customer personal features as determinants of the formation...


10.1177/009102600903800102.
### Tables

<table>
<thead>
<tr>
<th>Hypotheses</th>
<th>CSR attitudes</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>a. Demandingness</td>
</tr>
<tr>
<td>Individual characteristics</td>
<td></td>
</tr>
<tr>
<td>1. Gender</td>
<td>$H_{1a}$</td>
</tr>
<tr>
<td>2. Age</td>
<td>$H_{2a}$</td>
</tr>
<tr>
<td>3. Educational level</td>
<td>$H_{3a}$</td>
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*Table 1: Study hypotheses.*
<table>
<thead>
<tr>
<th>CSR dimensions</th>
<th>CSR sub-dimensions</th>
<th>CSR items</th>
<th>GRI indicators</th>
<th>Brief description of CSR items and content of questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic (EC)</td>
<td></td>
<td>Direct economic value</td>
<td>EC1</td>
<td>Direct economic value generated and distributed by the organisation, e.g. employee compensation, donations and other community investments.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Climate change</td>
<td>EC2</td>
<td>Risks and opportunities for the organisation's activities posed by climate change.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Benefit plan obligations</td>
<td>EC3</td>
<td>Coverage of the organisation’s defined benefit plan obligations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial assistance received from governments</td>
<td>EC4</td>
<td>Significant direct or indirect financial benefits received by the organisation from governments.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Market presence</td>
<td>EC5 - EC7</td>
<td>Organisation’s contribution to the sustainability of the local economic system, e.g. hiring local employees and spending on locally based suppliers.</td>
</tr>
<tr>
<td></td>
<td>Indirect Economic Impacts</td>
<td>EC8, EC9</td>
<td></td>
<td>Indirect economic impacts of the organisation’s activities on the local economic system, e.g. investments in public infrastructure and services.</td>
</tr>
<tr>
<td>Environmental (EN)</td>
<td></td>
<td>Materials</td>
<td>EN1, EN2</td>
<td>Efforts to reduce the material intensity and ability to use recycled input materials.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Energy</td>
<td>EN3 - EN7</td>
<td>Initiatives to reduce energy consumption.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Water</td>
<td>EN8 - EN10</td>
<td>Initiatives to reduce water consumption.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Biodiversity</td>
<td>EN11 - EN15</td>
<td>Management of impacts on biodiversity, i.e. environmental protection and conservation of protected areas, and areas of high biodiversity outside protected areas.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Emissions</td>
<td>EN16 - EN20</td>
<td>Initiatives to reduce emissions.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Effluents</td>
<td>EN21, EN23, EN25</td>
<td>Initiatives to reduce water discharge and spills of hazardous substances.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Waste</td>
<td>EN22, EN24</td>
<td>Initiatives to reduce waste and to improve hazardous waste management.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Products and services</td>
<td>EN26, EN27</td>
<td>Initiatives to mitigate environmental impacts of products and services.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Compliance</td>
<td>EN28</td>
<td>Compliance with environmental laws and regulations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transport</td>
<td>EN29</td>
<td>Initiatives to reduce environmental impacts of transporting products and other materials used for the organisation’s operations, and transporting members of the workforce.</td>
</tr>
<tr>
<td></td>
<td>Overall</td>
<td>Overall</td>
<td>EN30</td>
<td>Expenditures for environmental protection.</td>
</tr>
<tr>
<td>Labour Practices and Decent Work (LA)</td>
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<td>Employment</td>
<td>LA1 - LA3</td>
<td>Job stability and equity by gender, age, group and region.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Labour/Management Relations</td>
<td>LA4, LA5</td>
<td>Consultation with workers and other relevant parties.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Occupational Health and Safety</td>
<td>LA6 - LA9</td>
<td>Management of occupational health and safety in the workplace, i.e. health and safety training, counselling, prevention, risk-control programmes and committees.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Training and Education</td>
<td>LA10 - LA12</td>
<td>Training and assistance programmes to upgrade employee skills.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diversity and Equal Opportunity</td>
<td>LA13, LA14</td>
<td>Equal opportunity in salary and in the composition of workforce and governance bodies (according to gender, age, race, etc.).</td>
</tr>
<tr>
<td>Social Human Rights (HR)</td>
<td></td>
<td>Investment and Procurement Practices</td>
<td>HR1 - HR3</td>
<td>The organisation’s integration of human rights into its external business relationships through either investments or suppliers, contractors, and other business partners.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non-discrimination</td>
<td>HR4</td>
<td>Non-discrimination on grounds of race, gender, religion, political opinion, nationality, or social origin.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Freedom of Association and Collective Bargaining</td>
<td>HR5</td>
<td>Protection of the right of workers (and employers) to organise collectively in organisations of their own choice.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Child Labour</td>
<td>HR6</td>
<td>Measures taken to contribute to the effective abolition of child labour.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Forced and Compulsory Labour</td>
<td>HR7</td>
<td>Measures taken to contribute to the effective abolition of forced or compulsory labour.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Security Practices</td>
<td>HR8</td>
<td>Efforts in training security personnel about the organisation’s policies or procedures concerning aspects of human rights that are relevant to operations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Indigenous Rights and local communities</td>
<td>HR9</td>
<td>Respect of the indigenous and local communities rights.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Assessment</td>
<td>HR10</td>
<td>Organisation’s efforts in considering human rights when making decisions on its locations of operations, e.g. number of operations that have been subject to human rights reviews and/or impact assessments.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Remediation</td>
<td>HR11</td>
<td>Efforts in addressing and solving human rights grievances.</td>
</tr>
<tr>
<td>Society (SO)</td>
<td>Local Communities</td>
<td>SO1, SO9, SO10</td>
<td>Management of impacts on local community, i.e. local community engagement, impact assessments, and development programmes.</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>--------------------</td>
<td>----------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Corruption</td>
<td>SO2 - SO4</td>
<td>Existence of supporting procedures and employee training to manage reputational risks arising from corruption.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Public Policy</td>
<td>SO5, SO6</td>
<td>Extent to which publicly-expressed positions on sustainability are consistently embedded across the organisation.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Anti-Competitive Behaviour</td>
<td>SO7</td>
<td>Actions that may result in collusion with potential competitors with the purpose of limiting the effects of market competition.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance</td>
<td>SO8</td>
<td>Compliance with laws and regulations related to accounting fraud, workplace discrimination and corruption.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Customer Health and Safety</td>
<td>PR1, PR2</td>
<td>Systematic efforts to address health and safety across the life cycle of a product and/or service.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Product and Service Labelling</td>
<td>PR3 - PR5</td>
<td>Accessible and adequate information and labelling on the sustainability impacts of products and services.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Marketing Communications</td>
<td>PR6, PR7</td>
<td>Marketing communications practices conforming to generally accepted ethical standards and privacy regulations.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Customer Privacy</td>
<td>PR8</td>
<td>Existence of management systems and procedures to ensure customer privacy protection.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance</td>
<td>PR9</td>
<td>Compliance with laws and regulations concerning provision and use of product and services.</td>
<td></td>
</tr>
</tbody>
</table>

**Table 2:** CSR dimensions, sub-dimensions and items considered in the study (adapted from Global Reporting Initiative, 2011).
<table>
<thead>
<tr>
<th>Gender</th>
<th>Age</th>
<th>Education</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>&lt;=35 (Gen Y)</td>
<td>&gt;35 (Non-Gen Y)</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>69 (45.1)</td>
<td>44 (28.8)</td>
<td>109 (71.2)</td>
</tr>
<tr>
<td>Male</td>
<td>84 (54.9)</td>
<td>171 (71.8)</td>
<td>153</td>
</tr>
</tbody>
</table>

*Table 3: Sample characteristics (% with respect to all surveyed employees in parentheses).*
<table>
<thead>
<tr>
<th></th>
<th>CSR Demandingness (E-D)</th>
<th>CSR Trust (P-D)</th>
<th>CSR Satisfaction (P-E)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Average</strong></td>
<td>1.30</td>
<td>0.52</td>
<td>-0.77</td>
</tr>
<tr>
<td><strong>Median</strong></td>
<td>1.41</td>
<td>0.56</td>
<td>-0.66</td>
</tr>
<tr>
<td><strong>Standard Deviation</strong></td>
<td>0.77</td>
<td>0.79</td>
<td>0.66</td>
</tr>
<tr>
<td><strong>Max</strong></td>
<td>2.93</td>
<td>1.98</td>
<td>0.34</td>
</tr>
<tr>
<td><strong>Min</strong></td>
<td>-0.98</td>
<td>-1.12</td>
<td>-2.80</td>
</tr>
<tr>
<td><strong>% of employees with a positive CS attitude</strong></td>
<td>96.1</td>
<td>71.9</td>
<td>14.4</td>
</tr>
</tbody>
</table>

*Table 4: Descriptive statistics for employees’ CSR demandingness, trust and satisfaction.*
<table>
<thead>
<tr>
<th>CSR attitude</th>
<th>Gender</th>
<th>N</th>
<th>Mean</th>
<th>Std. deviation</th>
<th>Std. error mean</th>
<th>t-test p</th>
<th>Cohen’s d</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demandingness (E-D)</td>
<td>Female</td>
<td>69</td>
<td>1.31</td>
<td>0.721</td>
<td>0.087</td>
<td>0.402</td>
<td>0.040</td>
</tr>
<tr>
<td></td>
<td>Male</td>
<td>84</td>
<td>1.28</td>
<td>0.821</td>
<td>0.090</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trust (P-D)</td>
<td>Female</td>
<td>69</td>
<td>0.42</td>
<td>0.816</td>
<td>0.098</td>
<td>0.065</td>
<td>-0.247</td>
</tr>
<tr>
<td></td>
<td>Male</td>
<td>84</td>
<td>0.61</td>
<td>0.767</td>
<td>0.084</td>
<td>*</td>
<td>°</td>
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<tr>
<td>Satisfaction (P-E)</td>
<td>Female</td>
<td>69</td>
<td>-0.90</td>
<td>0.655</td>
<td>0.079</td>
<td>0.017</td>
<td>-0.349</td>
</tr>
<tr>
<td></td>
<td>Male</td>
<td>84</td>
<td>-0.67</td>
<td>0.645</td>
<td>0.070</td>
<td>**</td>
<td>°</td>
</tr>
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</table>

Table 5: Gender differences in CSR attitudes.

Statistical significance: *p-value <0.10, **p-value <0.05, ***p-value <0.01.
Substantive significance: °Cohen’s d > |0.20|, °°Cohen’s d > |0.50|, °°°Cohen’s d > |0.80|. 
### Table 6: Age differences in CSR attitudes.

Statistical significance: *p-value <0.10, **p-value <0.05, ***p-value <0.01.

Substantive significance: °Cohen’s d > |0.20|, °°Cohen’s d > |0.50|, °°°Cohen’s d > |0.80|.

<table>
<thead>
<tr>
<th>CSR attitude</th>
<th>Age</th>
<th>N</th>
<th>Mean</th>
<th>Std. deviation</th>
<th>Std. error mean</th>
<th>t-test p</th>
<th>Cohen’s d</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demandingness (E-D)</td>
<td>&lt;=35 (Gen Y)</td>
<td>44</td>
<td>1.24</td>
<td>0.699</td>
<td>0.105</td>
<td>0.292</td>
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<tr>
<td></td>
<td>&gt;35 (non-Gen Y)</td>
<td>109</td>
<td>1.32</td>
<td>0.806</td>
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<td></td>
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<tr>
<td>Trust (P-D)</td>
<td>&lt;=35 (Gen Y)</td>
<td>44</td>
<td>0.53</td>
<td>0.760</td>
<td>0.115</td>
<td>0.461</td>
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<tr>
<td></td>
<td>&gt;35 (non-Gen Y)</td>
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<td>0.52</td>
<td>0.809</td>
<td>0.078</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Satisfaction (P-E)</td>
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<td>0.523</td>
<td>0.079</td>
<td>0.223</td>
<td>0.137</td>
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<td>&gt;35 (non-Gen Y)</td>
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<td>-0.80</td>
<td>0.704</td>
<td>0.067</td>
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<td></td>
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<tr>
<td>CSR attitude</td>
<td>Educational level</td>
<td>N</td>
<td>Mean</td>
<td>Std. deviation</td>
<td>Std. error mean</td>
<td>t-test p</td>
<td>Cohen’s d</td>
</tr>
<tr>
<td>--------------</td>
<td>-------------------</td>
<td>----</td>
<td>-------</td>
<td>----------------</td>
<td>-----------------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td>Demandingness (E-D)</td>
<td>Graduates</td>
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<td>1.39</td>
<td>0.759</td>
<td>0.086</td>
<td>0.072</td>
<td>0.238</td>
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<tr>
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<td>Non-graduates</td>
<td>76</td>
<td>1.20</td>
<td>0.785</td>
<td>0.090</td>
<td>*</td>
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</tr>
<tr>
<td>Trust (P-D)</td>
<td>Graduates</td>
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<td>0.85</td>
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<td>0.000</td>
<td>0.901</td>
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<tr>
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<td>Non-graduates</td>
<td>76</td>
<td>0.20</td>
<td>0.698</td>
<td>0.080</td>
<td>***</td>
<td>ooo</td>
</tr>
<tr>
<td>Satisfaction (P-E)</td>
<td>Graduates</td>
<td>77</td>
<td>-0.54</td>
<td>0.558</td>
<td>0.064</td>
<td>0.000</td>
<td>0.762</td>
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<tr>
<td></td>
<td>Non-graduates</td>
<td>76</td>
<td>-1.01</td>
<td>0.668</td>
<td>0.077</td>
<td>***</td>
<td>°°</td>
</tr>
</tbody>
</table>

Table 7: Educational-level differences in CSR attitudes.

Statistical significance: *p-value < 0.10, **p-value < 0.05, ***p-value < 0.01.

Substantive significance: °Cohen’s d > |0.20|, °°Cohen’s d > |0.50|, °°°Cohen’s d > |0.80|.
<table>
<thead>
<tr>
<th>Individual characteristics</th>
<th>Hypotheses</th>
<th>CSR attitudes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>a. Demandingness</td>
</tr>
<tr>
<td>1. Gender</td>
<td></td>
<td>° (* )</td>
</tr>
<tr>
<td>2. Age</td>
<td></td>
<td>° ( )</td>
</tr>
<tr>
<td>3. Educational level</td>
<td></td>
<td>° ( )</td>
</tr>
</tbody>
</table>

Table 8: Study hypotheses and levels of substantive significance of gender, age, and educational differences (levels of statistical significance in parentheses).

Substantive significance: °Cohen’s $d > |0.20|$, °°Cohen’s $d > |0.50|$, °°°Cohen’s $d > |0.80|$.

Statistical significance: *p-value <0.10, **p-value <0.05, ***p-value <0.01.