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## An examination to effects of Gender Differences on the Corporate Social Responsibility (CSR)

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### Abstract

Corporate Social Responsibility (CSR) generally means company's obligation to contribute to the well being of society. CSR refers to operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business. It tends to emphasize that businesses should act and be held accountable formore than just its legal responsibilities to shareholders, employees, suppliers and customers. A strategic approach to CSR is increasingly important to the competitiveness of enterprises. Despite the intensive debate which has been taking place among academics, consultants and corporate executives, the concept remains open to various definitions and understanding. The main purpose of this research is to investigate the effects of a basic variable including gender differences on the corporate social responsibility. For achieve to this purpose, after detailed literature review and research background, a comprehensive questionnaire has been provided. Data has been gathered from Iranian Center of Statistics (ICS). For data analysis the SPSS software has been used. Based on this software, related and appropriated statistical analysis have been implemented. The results showed that despite of relative superiority of women orientation to the CSR, but there is no significance and meaningful differences between male and female's orientation to the CSR.

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### 1. Introduction

CSR is about understanding and managing the relationship between our trading operations and the economy, environment and communities within which we operate (Scott, 2007). Morrisons claim that its CSR focus is on “managing the social, ethical and environmental issues that are material to our commercial performance, through a programme of continuous improvement” (Morrisons, 2005). The notion of corporate social responsibility (CSR) is related to ethical and moral issues concerning corporate decision-making and behavior. Knowing if a company should undertake particular activities or refrain from doing so because they are beneficial or harmful to society is a central question. CSR is nowadays related to issues such as environmental protection, health and safety at work, relations with local communities and relations with consumers (Branco and Delgado, 2011). CSR is the concept

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used most widely to address the relationships between business and society. However, recently some concepts have been proposed to conceptualize business and society relations, such as corporate sustainability and corporate citizenship (Branco and Delgado, 2011). This study aimed to examine the effects of gender differences on the corporate social responsibility dimensions. Based on the research conceptual framework, data will be gathered and analyzed.

**2. Research Background**

*2.1. Corporate Social Responsibility*

The basic idea of CSR is that business should act and be held accountable for more than just its legal responsibilities to shareholders, employees, suppliers and customers. That is, business should be ‘expected’ to acknowledge and take full responsibility for the non-economic consequences of its activities with respect to wider society and the natural environment (Robbins, 2005).

Corporate social responsibility (CSR) is not a new concept, it has been debated in management literature for more than half a century (Bowen, 1953; Davis, 1973) But Recent years have seen the concept of CSR gains prominence among academics from a wide range of disciplines (Dentchev, 2005). Myriad stakeholders such as government agencies, non-governmental organizations (NGOs), employees, investment firms and the general public seek information concerning company policy on governance, environmental issues, social programs and community involvement (Dawkins and Lewis, 2003). Delivering this information becomes integral to mitigating risks associated with CSR-related issues, inclusion in indexes and the satisfaction of behavioral standards. Companies must not only adopt CSR as part of their mission, they must also communicate CSR to stakeholders (Brønn and Vironi, 2001). Piacentini et al. (2000) defined it as; CSR is the voluntary assumption by companies of responsibilities beyond purely economic and legal responsibilities. Khoury et al. (1999) debated that CSR is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance. Marsden (2001) stated CSR is about the core behavior of companies and the responsibility for their total impact on the societies in which they operate. CSR is not an optional add on, nor is it an act of philanthropy. A socially responsible corporation is one that runs a profitable business that takes account of all the positive and negative environmental, social and economic effects it has on society. Van Marrewijk (2003), claimed that corporate sustainability and CSR refer to company activities the inclusion of social and environmental concerns in business operations and in interactions with stakeholders. World Business Council for Sustainable Development (2000), stated that CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large. Studies have shown that the benefits of engaging in CSR include:

Table 1. Benefits of engaging in CSR

External Benefits	Internal Benefits
<ul style="list-style-type: none"> <li>• Improved financial performance</li> <li>• Reduced risk exposure</li> <li>• Enhanced brand image</li> <li>• Increased sales and customer loyalty</li> <li>• Creation of new business networks</li> <li>• Improved trust</li> <li>• Enhanced corporate reputations</li> <li>• Improved government relations</li> <li>• Reduced regulatory intervention</li> <li>• Reduced costs through environmental best practice.</li> </ul>	<ul style="list-style-type: none"> <li>• Improved financial performance</li> <li>• Reduced risk exposure</li> <li>• Improved recruitment and staff retention</li> <li>• Increased staff motivation and enhanced skills</li> <li>• Improved trust.</li> </ul>

**Source:** Fact Sheet: Corporate Social Responsibility; Commonwealth of Australia 2010, Licensed under AShareNet Share and Return licence

### 2.2. Gender Differences

Literally relationship between gender and business ethics receives the most attention and is widely researched, the empirical researches numerous indicate females are more ethical than males, despite there have also been ample studies which show no ethical difference between male and female respondents (Atakan et al 2008). Friedman (1987) agrees that perceived gender related differences in ethical values are well at the popular level, that is, both men and women still believe men and women moralize differently. Evidence, however, is insufficient for embracing these perceived gender related differences, but empirical evidence of gender influence on ethical viewpoints continues to present confused and often contradictory results. Ford and Richardson (1994), review empirical articles studying business ethics subjects, found 14 studies of gender differences; of those, 7 studies found at least some situations in which females were more likely to act ethically than males. Also Borkowski and Ugras (1998) a Meta analysis by regarding the relationship between gender and ethical perception, suggest that most studies indicate females being more than males when judging ethical infractions. Guffey and McMillan (1996) found that females accounting majors were less tolerant than males of academic misconduct. Dawson (1997) found that females in a marketing professionals responded in a more ethical fashion than males in 6 of 20 scenarios. Gill (2010), indicate female business students are more ethically predisposed than their male counterparts. It is further observed that males exhibit less diversity in ethical decision making while females more readily invoked different ethical dimensions for different business scenarios. Also it is seen about of gender in CSR some studies, Panwar et al (2010) indicates Males and females differ in terms of their perception of the social responsibilities. Burton and Hegarty (1999) found level of CSR Orientation female students to be more than males, in other to females are more likely to rate higher on scales of ethics and social responsibility than males. Smith et al (2001) found females indicate more attention to corporate ethical responsibilities than males. Marz et al (2003) indicated Females have a significantly higher level of social orientation than males. Elias (2004) female students perceived social responsibility to be more important in effectiveness before and after the bankruptcies compared to male students.

### 3. Methodology and Conceptual Framework

Accordance with research purpose, here the research conceptual framework has been presented. As figure 1 shows, gender differences is related to the dimensions of corporate social responsibility. Therefore, the basic research hypothesis is:

- **Hypothesis:** “women have a higher level of corporate social responsibility (CSR) than men”.

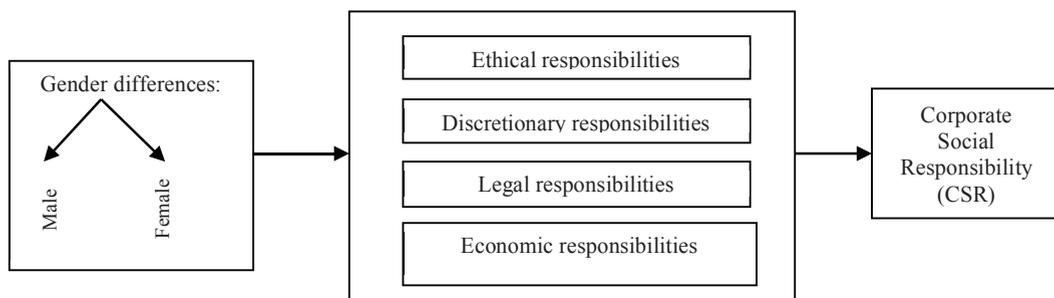


Figure 1. The Research Conceptual Framework

To analyze this hypothesis, required data has been gathered from Iranian Center of Statistics (ICS). The 100 employees were participated in the survey. Table 1 shows the research reliability results using Cronbach’s Alpha test. As clear in the table 2, this research with 0.861 of Cronbach’s Alpha has a high reliability.

### 4. Findings

In order to analyse gathered data and test the research hypothesis, in this section both descriptive and analytical statistics have been implemented. Participants of this research are including 100 employees that table 3 best describe the population’s characteristics.

Table 2. The research population characteristics: gender

Frequencies		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	52	52.0	52.0	52.0
	Female	48	48.0	48.0	100.0
	Total	100	100.0	100.0	
<b>Descriptive analysis</b>					
Mean					1.4800
Std. Error of Mean					0.05021
Std. Deviation					0.50212

First, using one sample t-test the affectability of each of the CSR dimensions including: Ethical responsibilities, Discretionary responsibilities, Legal responsibilities and Economic responsibilities on the CSR in the research’s statistical population have been examined. Table 4 shows the results of t-test. As clear from the table accordance with Sig and calculated means, all of the CSR dimensions have positively related to the main research variable namely CSR.

Table 3. Results of t-test for four basic dimensions of CSR

CSR dimensions	T-Statistics	df	Sig	Mean	T-Value	Result
Ethical responsibilities	46.772	99	0.000	4.024	3	Confirm
Discretionary responsibilities	34.102	99	0.000	3.997	3	Confirm
Legal responsibilities	22.885	99	0.000	4.310	3	Confirm
Economic responsibilities	38.901	99	0.000	3.895	3	Confirm

Finally, to test the research hypothesis and determine that which of Male of Female has a higher orientation to the CSR, after data adjusting and summarization here the Friedman Test -among non-parametric statistical tests because of its nature encompasses nominal variable- is applied. Results of Friedman Test analysis compare means of Men and Women orientation to the CSR shows in the table 5. As demonstrated in the table 5, despite of relative superiority of women orientation to the CSR, but accordance with the Sig amount there is no significance and meaningful differences between male and female’s orientation to the CSR in the organization.

Table 4. Results of Friedman Test analysis for comparing and ranking the male and female to CSR

Gender	Mean Rank	N	S.D
Male	2.6511	52	0.9298
Female	2.5149	48	0.7660
Total	2.5857	100	0.8536
Sig		0.244	

### 5. Conclusion

The World Business Council for Sustainable Development has defined corporate social responsibility (CSR) as 'the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life'. An equally valid but more concise definition of CSR in practice is 'companies managing their business processes to produce an overall positive impact on society'. CSR suggests that a corporation is not only responsible to the law, its investors, customers and employees, but also to 'society' (Commonwealth of Australia, 2010). A strategic approach to CSR is increasingly important to the competitiveness of enterprises. It can bring benefits in terms of risk management, cost savings, access to capital, customer relationships, human resource management, and innovation capacity. Because CSR requires engagement with internal and external stakeholders, it enables enterprises to better anticipate and take advantage of fast changing societal expectations and operating conditions. It can therefore drive the development of

new markets and create opportunities for growth (European Commission, 2011). Despite plenty of researches and studies related to corporate social responsibility around the world, some its aspects and relationships are still neglected and have required a deeper investigation and studies. This study aimed to examine the role of gender differences on the corporate social responsibility. Based on the data gathered and analysed, it is demonstrated that the orientation and intentions of women is a little more than men, but there was not significance and meaningful differences between male and female in the CSR. This research found that females in dimensions of CSR have a little more attention in comparing with males and for determining the absolute response to this hypothesis the more researches and studies are needed.

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