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# **The gender effect on Corporate Social Responsibility**

## **Orientation: Does Emotional intelligence act as a moderator in this relationship?**

**A Study among Erasmus university Business students**

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The views stated in this thesis are those of the author and not necessarily those of the supervisor, second assessor, Erasmus School of Economics or Erasmus University Rotterdam.

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# Table of Contents

Abstract.....	2
Introduction .....	2
Theoretical Framework.....	5
Corporate Social Responsibility: Definitions and its increasing importance .....	5
Gender effects on CSRO.....	7
Economic Dimension.....	7
Ethical dimension.....	8
Legal Dimension .....	9
Discretionary Dimension.....	10
The mediating role of EI in the effect of gender on CSRO .....	11
Methodology.....	12
Data sample collection.....	16
Analysis and Results.....	18
Corporate Social Responsibility Orientation and gender .....	20
Emotional Intelligence and CSR dimensions.....	23
Discussion.....	26
Limitations and future research.....	28
Appendix .....	29
Appendix A.....	29
Appendix B .....	30
Appendix C .....	31
Appendix D.....	32
Appendix E .....	33

## Abstract

Corporate Social Responsibility Orientation (CSRO) represents the direction of managers in terms of a firm's responsibilities towards the society as well as the environment. The present study examines whether gender affects a potential manager's CSRO and at a second stage whether Emotional Intelligence acts as a moderator in this relationship. The research is conducted by means of a survey which was distributed to students of Erasmus School of Economics. Contrasting the existing literature, the results reveal that females perceive the economic aspect of CSR to be of greater importance compared to their male counterparts, while no significant result occurs in terms of perceived importance of the social aspects (ethical, legal, discretionary) for males and females. Furthermore, the Emotional Intelligence measure reveals no significant difference in terms of level for males and females, nevertheless it is negatively related to the economic dimension of CSR.

Keywords: CSR, CSRO, gender, Emotional Intelligence

## Introduction

It has been extensively debated whether corporations should be treated as "individuals", in the sense that they share the same rights and responsibilities as the people of the society where they are located. (Carroll et. al, 2012). During the past few decades, consumerism, increasing income levels and globalization have significantly contributed to corporations' rapid expansion, both in terms of social influence and geographical reach. Thus, one can deduce that this expansion of impact and reach has also intuitively increased the responsibility of businesses towards the society within which they operate. Acknowledging this fact, Corporate Social Responsibility (CSR), which principally encompasses the responsibilities of a firm towards the environment and the society, has been increasingly examined and concurrently its different aspects to date have been carefully assessed by a growing body of literature. According to Carroll (1979), there are 4 dimensions that compose CSR; the economic, the ethical, the legal and the discretionary dimension, all of which will be clarified in forthcoming sections of this paper. Naturally, the concept of "measuring" CSR appears to be challenging due to its multidimensionality (Capelle-Blancard & Petit, 2015). For instance, it could be the case that a given firm could behave environmentally responsibly but at the same time avoid adhering to the laws. Therefore, assigning an overall CSR score to assess a

firm's CSR can prove to be challenging. So how could one effectively measure the CSRO (Corporate Social Responsibility Orientation) of a given firm?

Carrol's research concluded to assigning different "weightings" for each CSR dimension; the economic, legal, ethical and discretionary dimensions of CSR have been given weights of 4:3:2:1 respectively, based on his survey of 241 executives who were asked to state the perceived importance of each of these dimensions. More specifically, the weights assigned to each of the dimensions was 3.5 for the economic aspect, 2.54 for the legal aspect, 2.22 for the ethical aspect and finally 1.30 for the philanthropic one, based on the perceived importance of each of these dimensions. Thus, Carrol's renowned pyramid was shaped (1991). Carrol's construct is to date, 30 years after it was originally published, one of the most frequently used constructs used to define and measure CSR (Carroll, 2016). However, the question arises whether different times call for different weightings to be assigned to the aforementioned CSR types. More notably, it is important to take into account that the evolution of societies, along with the environmental emergency that is concerning a large part of the population nowadays, might have shifted the weights one would place in each of the CSR dimensions. For example, statements with regards to producing goods in a sustainable and respectful way towards the environment, might be perceived to be more important today than it was in the 1990s, simply due to the significant exacerbation of environmental health. Thus, the present paper aims to examine, amongst others, whether subjects will alter the weights that have been elicited in past literature.

Moreover, according to latest findings of Eurostat, during the third quarter of 2020 the total number of people occupying a managerial position in the European Union was 9,5 million, only 3,3 of which were occupied by female managers. Incidentally, females constitute about half of all employed people in the European Union. This is a striking fact demonstrating that gender equality in leadership positions is far from being accomplished. Harel G. et. al (2003) conducted a survey among Israeli Organizations and their results suggested a significant positive relationship between fairness in the promotion of women in managerial positions and organizational effectiveness. Since women occupying managerial positions in fact increase organizational effectiveness, the question arises in terms of why the managerial positions currently occupied by women are so disproportional compared to those occupied by men. Thus, the present research aims to provide evidence of a relationship between gender and CSR perceptions. More specifically, it assesses whether the two genders weigh the distinct dimensions of CSR (economic, legal, ethical, discretionary) differently in a test among university students. As far as the relevance of the

examination of gender effect is concerned, it would be very interesting to examine whether females are best-suited to occupy a CSR manager position. Hence, providing evidence for consideration in favor of female CSR manager recruitment is one of the aims of this paper. The gender issue appears to remain a controversial one, as the literature with regards to gender effects on CSRO is relatively inconclusive. Even though the existing literature to date suggests that, in general, women value CSR more than men, the results are mixed when one analyzes each CSR dimension separately for the two genders (del Mar Alonso-Almeida et. al, 2015). As presented in the following sections of the paper, in many cases, females are found to assign more weight on the non-economic aspects of CSR (legal, ethical, discretionary), whilst in few other cases there is no significant difference in terms of male and female responses. However, literature suggesting that males perceive the non-economic dimensions of CSR to be more important than the economic one has not been encountered during the present research.

Furthermore, this paper empirically tests whether emotional intelligence (EI) acts as a moderating factor in the relationship of gender with Corporate Social Responsibility Orientation (CSRO), namely whether it has an effect on genders' CSRO. The latter will be ascertained by means of measuring the level of emotional intelligence of males and females. Historically, EI has been strongly associated with success in the workplace and effective leadership. Kerr R. et. al (2006) reach the conclusion that EI interventions should be incorporated in firms' recruitment and training process, as they find that it is a determinant factor for effective leadership. Similarly, Abraham A. (2006) supports that EI skills should be incorporated in the academic curriculum. Emotional intelligence has been proven to be a beneficial factor not only for a manager's mental health and wellbeing, but also their managerial performance. The literature concerning the effects of EI on CSRO is scarce. Holtbrügge, D. and Oberhauser, M. (2019) measure the CSRO among business students of Indian Institute of Management, and they find that both demographics and psychographic factors can influence students' CSRO. More specifically, emotional stability seems to have a great impact on whether individuals choose to assign more weight on the economic or the non-economic aspects of CSR. However, similarly to the present study, the authors point out that time spent in business schools can significantly influence students' CSRO. In fact, more time spent in a business school leads to greater tendency for strategic CSR, meaning the act of pursuing CSR in order to achieve profitability rather than environment protection or benefits for the society. This is taken into consideration in the analysis section of the present paper. There has been no research to date testing the moderating effects of EI on CSRO. Determining the latter could lead to implications in terms of what makes an efficient CSR manager.

The introduction of this paper is followed by a detailed definition of CSR and its composing types, as well as previous evidence on gender differences of CSRO. Followingly, a definition of EI as well as its potential influence on the gender-CSRO relationship is presented and explained. The theoretical framework of the topic as well as an overview of relevant papers will be reviewed in the literature review. Subsequently, the hypotheses as well as the methodology of the paper will be introduced. The latter will clarify the implications of the conducted survey, followed by the results section. In the discussion, the results, as well as limitations of the present paper will be discussed.

## Theoretical Framework

### Corporate Social Responsibility: Definitions and its increasing importance

Defining CSR with precision has been a challenge for scholars over decades (Carroll et. al, 2012). Amongst others, a potential explanation for this is the fact that different societies along with their respective cultures and norms as a whole determine a significant part of what defines a firm as “socially responsible”. In principle, firms which contribute to solving social issues, consistently recycle their waste and consist of a diverse workforce are typically considered to be responsible. In contrast, firms that deliberately bend the law to increase profitability, dispose toxic waste in nearby streams and discriminate employees based on their race or gender are judged as irresponsible. While the above would be agreed upon from nearly all societies, one can identify different variants and forms of CSR practices due to cultural diversity. An example of this is i-CSR (Islamic Corporate Social Responsibility), a framework proposed by Darus et. al (2013). The latter encompasses the main concept of CSR, but prioritizes policies and practices according to the concept of Maslahah, also known as the “Islamic divine law”. Evidently, the definitions of CSR may vary across cultures and their focus may shift during different segments of time.

The initial concept of CSR can be traced back in the 1950s. Howard R. Bowen (1953), gave a first rather broad definition of the term as follows:

“It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society (p. 6).”

The literature regarding CSR broadened in the 1960s with a renowned thinker of CSR, Keith Davis, who supported that it is “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest.” (Davis, 1960 as cited in Carroll, 1991). In 1979, Carrol carried the work of previous researchers forward by attaching four distinct types to the concept of CSR. More specifically, he stated that “social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (Carrol, 1979). The present paper is based on this framework, meaning the decomposition of CSR to these four components aiming to assess which are given the most weight from males and females respectively. More specifically, one can see what each of the components entails below:

1. The economic responsibilities of a business refer to its obligation to be productive, make profit and satisfy the needs of consumers
2. The legal responsibilities of a business refer to fulfilling the economic responsibilities by adhering to written law
3. The ethical responsibilities of a business refer to performing its operations according to social norms and values that the society has established
4. The discretionary (philanthropic) responsibilities of a business refer to going beyond other responsibilities to act in philanthropic ways

Henceforth, Carrol’s model has been extensively used in the literature to determine individuals’ CSRO in relation to multiple variables. One of the most common factors that has been examined is the effect of culture on CSRO. Naturally, social norms vary across different cultures, and this is also reflected in different perceptions and evaluations of CSR. There is extensive literature in cross-cultural comparison of CSRO (Corporate Social Responsibility Orientation); Burton et. al, (2000) compared the orientation toward CSR between business students of Hong Kong and the USA. They found that, despite the fact that Hong Kong and U.S. students viewed CSR and its components in similar ways, Hong Kong students gave more weight to its economic dimension rather than the non-economic one. Similarly, Schmidt and Cracau (2015) examined the differences in CSRO between Qataris and German business students, thus closing the research gap with regards to Middle Eastern countries. They found that Qataris put more weight on the philanthropic dimension while Germans value more the ethical dimension of CSR. Naturally, differences in CSR orientation, especially between countries of different socio-economic backgrounds, can frequently

occur. For instance, prioritizing the economic dimension of CSR would be expected for less economically developed countries, as it constitutes the aspect that primarily ensures the firm's survival and in extension the satisfaction of the employees' basic needs. On the other hand, firms which operate in developed and relatively economically stable countries can afford to deal with the non-economic aspects of CSR (Orpan, 1987). Despite the extensive literature concerning the culture effect in CSR perceptions, the examination of the gender factor remains relatively unexplored.

## Gender effects on CSRO

Aupperle et. al, (1985) examined the relationship between CSR and profitability for CEOs. Amongst other findings, the results demonstrated a strong negative correlation between the economic and non-economic components of CSR. Thus, it appears that the more economically-driven a firm is, the more likely it is to give less attention to ethical, legal and discretionary issues that may occur. It has already been established that men are the ones to occupy the largest share of managerial positions; approximately 66% of managerial positions are held by men (Eurostat, 2021). Thus, the question arises regarding whether undervaluing the non-economic dimensions of CSR is correlated to the gender of the decision maker, and whether more fair occupation of managerial positions in terms of gender could alter the negative correlation between economic and non-economic CSR components. We will attempt to form our expectations regarding the gender effect in CSRO by decomposing CSR in its four distinct categories and examining which of these aspects males and females tend to perceive as more valuable.

## Economic Dimension

T.L. Tang et. al (2006) claimed that "Historically, women tended to have lower expectations toward money and placed lower importance on money than did men" (Lawler, 1971; Major and Konar, 1984; Tang et al., 2000b as cited in Li-Ping Tang, T., Li-Na Tang, T. and Yazmeen Homaifar, B., 2006). Moreover, in their comparative study, Schmidt and Cracau (2015) established that Qatari and German business students share a common characteristic; men of both samples tend to put more weight on economic-related activities rather on social (legal, ethical and discretionary) activities compared to their female counterparties. Building up on this, men traditionally undertook the role of the bread-winner within a household for decades. Although naturally women's participation in the labor force has been increasing thenceforth, this does not necessarily entail that men have consciously discarded the role. Thus, we



expect that men will assign more weight on the economic dimension of CSR, compared to women. Our respective hypothesis is formed as follows:

*H1.1.: Males assign more weight to the economic dimension of CSR on average, compared to females.*

## Ethical dimension

Tang and Chen (2008) underline that gender is the most popular factor of examination when it comes to literature on ethical sensitivity. The literature presents us with mixed results concerning this matter. The majority of the studies suggests that there should be a clear difference between males and females in terms of the weight each gender would assign to the ethical dimension of CSR relative to its perceived importance.

Indicatively, Reiss and Mitra (1998) examined the effect of individual factors on ethical workplace behavior amongst university students, and found that gender plays a role in terms of whether subjects consider a certain behavior ethical or not. More specifically, their results suggest that men tend to consider an act of uncertain ethical nature as more acceptable compared to women. Female students were also found to be more ethically predisposed compared to men, based on the findings of Gill (2010), who examined ethical predisposition among business students in India. The results of his survey indicated that men find behaviors of questionable ethicality more acceptable than women. Moreover, Hatch and Stephen (2015) found that amongst graduate students, women presented a higher “moral identity” relative to men, and also that women believe more strongly that firms should benefit societies compared to men.

The root of these differences in ethicality that genders demonstrate can be traced back to the childhood of individuals, where females and males unconsciously are engaged in the role indicated by social norms so as to fulfill their social expectations. According to this theory, young females are expected to focus more on “feminine attitudes”, such as social relationships, while young males are directed towards “masculine attitudes”, such as financial success. (Holtbrügge and Oberhauser 2019, as cited in Berger and Luckmann, 1966). Building up on this, Dennis Collins (2000) revealed that the majority of the literature is supportive of a higher ethical sensitivity demonstrated by women rather than men. He also stressed out

that the literature that does not suggest the latter, simply finds no significant difference in terms of ethical sensitivity between genders.

In consistence with these results, B.K. Burton et. al (2000) claimed that there is no significant difference between Hong Kong and American males and females relating to how much weight they put on each of the CSR dimensions. Thus, there is no substantial literature suggesting that males are more ethical than women. Based on the evidence above, the expected outcome of the survey in terms of the ethical dimension of CSR is presented below:

*H1.2.: Females assign more weight to the ethical dimension of CSR on average, compared to males.*

## Legal Dimension

The literature suggests that males are involved in criminal behavior more frequently than females. Moon et. al, (2012) attributed this fact to the lack of self-control that men exhibit compared to women. Self-control, as noted by the authors, is a characteristic that an individual has fully formed by the age of 10 and does not significantly evolve thenceforth. In their paper, the authors also suggested that women exhibit a higher self-control due to the increased socialization that they are exposed to, combined with the stricter rules that their parents usually pose for them, compared to men. Furthermore, research has shown that men are more likely to demonstrate criminal behavior in various cases. For example, men and young drivers are found to commit to traffic violations more often than women and older drivers (Yagil, 1998). Similarly, women are found to report much lower levels of involvement in computer crimes compared to men (Moon et. al, 2012). We expect that, since males seem to be less obedient to laws and tend to be involved in criminal behavior in more cases than females, males will also assign less weight to the legal dimension of CSR. Thus, the respective hypothesis will be formed as follows:

*H1.3.: Females assign more weight to the legal dimension of CSR on average, compared to males.*

## Discretionary Dimension

As previously mentioned, the discretionary dimension of CSR concerns the voluntary aspect of a firms' social responsibilities. As the literature that follows suggests, there is no definite answer to the question "Which is the more altruistic sex?", nevertheless evidence seems to tip the scale in favor of women to date. Concerning this matter, Gilligan (1982) suggests that women have a more positive attitude towards cooperation and are more sensitive towards the community compared to men. In accordance to this, Andreoni and Vesterlund (2001) ran an experiment using a variance of the Dictator Game, where participants, comprised by university students, were asked to play the game with different budgets, thus aiming to determine the levels of "altruism" of the two genders. Their findings suggest that women are more generous than men in cases where it is more "expensive" to give, as in many cases they are more willing to equally distribute their share. On the other hand, men tended to be either completely selfish or completely selfless, as when it was "expensive" to give they appeared to offer less to the recipient and when it was "cheap" they offered more to the recipient, compared to women. This fact suggests different price elasticities for men and women, despite the similarity that is observed in terms of the genders' overall donations. Furthermore, Andreoni et. al (2003) established that marital status significantly affects the charitable giving of individuals. Characteristically, single households make significantly different donations compared to married households, a fact that confirms that genders have different price elasticities. Men are found to have a larger sensitivity to price and income and also to be the prevailing "winners" of the marital bargain in terms of charity giving. At the same time, women seem to distribute their charity budget evenly to more charities compared to men. Consistent with this evidence, Rooney et. al (2005) found that single women are not only more likely to donate to charity, but also to donate larger amounts compared to men.

Conversely, Brown-Kruse and Hummels (1993) ran a Public Goods Game experiment and concluded that men tend to contribute more to the "common pot" on average, compared to women. They noted that this difference, though insignificant, contradicts the majority of the existent literature which suggests the opposite to occur, namely that women are more charitable than men. In accordance with the majority of findings in the literature, we therefore hypothesize that:

*H1.4.: Females assign more weight to the discretionary dimension of CSR on average, compared to males.*

In sum, as previously discussed, the majority of the literature suggests that women are more sensitive towards the social aspects of CSR (legal, ethical, discretionary) compared to men. Similarly, we expect that female students will place more weight on these three non-economic types, while male students are expected to respond inversely in the current research. We will subsequently examine whether Emotional Intelligence could be one of the factors that influence this potential outcome.

### The mediating role of EI in the effect of gender on CSRO

Burton and Hegarty (1999) examined the effects of gender, Machiavellian orientation and socially desirable reporting on CSRO among undergraduate students. It should be noted that Machiavellian orientation could be considered as the opposite of Emotional Intelligence, as according to social science research, it involves emotional detachment and results to lack of empathy and manipulation of other individuals. The authors find a strong positive relationship between Machiavellianism and the economic dimension of CSR. Similarly, Machiavellianism is found to have a mediating role between the love of money and unethical behavior (Tang & Chen, 2008). At the same time, Machiavellianism has been proven to be negatively associated to EI (O'Connor & Athota, 2013, O'Donoghue, 2018). Therefore, if we consider EI to bring the opposite effects compared to Machiavellianism, then we would expect to see a negative relationship between EI and the economic aspect of CSR, and at the same time a positive relationship between EI and the ethical aspect. As far as the gender effect is concerned, Burton and Hegarty find that women assign more weight to the ethical dimension of CSR than men and they attribute this result to the more caring nature of women. This result is in accordance with the majority of the literature findings as presented in the "Ethical Dimension" section.

Ridinger and McBride (2015) examined whether money affects genders differently in terms of their Theory of Mind (ToM). Theory of Mind is described by the authors as the ability to empathize and effectively communicate with other individuals, which evidently could also be associated with Emotional Intelligence. In their research, the authors explored whether ToM acts as a mediating factor in the relationship of genders with money. To be more precise, they examined whether "monetary incentives differently affect males' and females' motivation to understand others' emotions". Their results suggested that women demonstrate a higher ToM score compared to men when tested in the absence of a monetary incentive, while the opposite result occurs when a monetary prize is offered to the participant who achieves the

highest score in a “competition” setting. As mentioned by the authors, this result confirms the statement that males are more comfortable and efficient when placed in competitive environments relative to females. In addition, females are intrinsically motivated to express ToM, and an incentive of this nature (monetary) acts as a discouraging factor instead of increasing their overall motivation to achieve a high ToM score. For men, on the other hand, a monetary incentive increases their willingness to achieve a high ToM score. In short, while females are intrinsically motivated to demonstrate empathy and relate to other individuals, males mainly demonstrate these when there is a monetary reward involved. In our case, we are interested in examining whether Emotional intelligence positively or negatively correlates to the economic dimension of CSR, meaning the obligation of a firm to be productive and make profit.

The purpose of this paper is to initially examine whether males and females exhibit significantly different levels of EI. In addition, we will attempt to examine whether EI acts as a mediating factor or has any influence in genders’ perception of CSR. More specifically, it is an attempt to ascertain whether male and female students place different weights on each of its four types (economic, legal, ethical, discretionary) as suggested by Carroll’s framework (1979) and subsequently whether the occurring difference can be attributed to a difference in terms of emotional intelligence that the genders exhibit. Based on previous findings, the hypotheses designed to examine the mediating role of EI in gender and CSRS perceptions are the following:

*H2.1.: Emotional Intelligence positively relates to the non-economic (ethical, legal, discretionary) CSR dimensions.*

*H2.2.: Emotional Intelligence negatively relates to the economic CSR dimension.*

## Methodology

The sample for this study was derived from Erasmus University in Rotterdam. Surveys were distributed to students through social media applications and a total of 62 respondents constitute the final sample. The instrument used in this study consists of three parts. The first part of the instrument informs subjects of the purpose of the survey and the confidentiality of their data, while it also presents some demographic

questions (gender, age, education level). The second part consists of the tool used to measure CSRO, as presented above, and, lastly, the third part is meant to measure the level of EI of students.

As far as the second part of the survey is concerned, subjects, more specifically undergraduate and graduate business students, were asked to participate in a forced-choice model which consists of 10 sets of 4 statements. In this model, each of the 4 statements that composes a set represents one of the four CSR types. More specifically, subjects are asked to allocate a total of 10 points in each of the set statement, based on the perceived importance of each statement. A sample of one set of statements is the following:

For you, a successful organization can be defined as one that (Responses should total 10 points):

- i. Is consistently profitable:  (Subjects assign score from 1-10)
- ii. Fulfills its charitable responsibilities:  (Subjects assign score from 1-10)
- iii. Fulfills its legal obligations:  (Subjects assign score from 1-10)
- iv. Fulfills its ethical and moral responsibilities:  (Subjects assign score from 1-10)

**Total: 10 points**

*Note.* Adapted from “Cross-Country Comparison of the Corporate Social Responsibility Orientation in Germany and Qatar: An Empirical Study among Business Students,” by M.A. Schmidt and D. Cracau, 2015 (<https://ideas.repec.org/p/mag/wpaper/150006.html>)

Therefore, subjects could allocate the total of 10 points in each of the statements according to the perceived importance of each one of the presented dimensions. Subjects that considered, for example, the economic type of CSR to be of greatest importance, could allocate the majority of the total of 10 points to the first statement of the set above. Similarly, subjects that considered all four dimensions to be of equal importance, were expected to spread out the 10 points equally across all 4 presented statements. However, since only discrete numbers were used in this part of the survey, spreading the points equally would be practically infeasible, therefore, in this case, subjects needed to favor the most valued statements relative to the rest. It is also important to note here that the statements were randomly ordered for each survey participant, aiming to reduce response bias (Aupperle et. al, 1983). This forced-choice model is clearly preferred in the literature over any other ordinal scale (e.g. Likert scale), as it was found to reduce social desirability bias (Aupperle et. al, 1983). It is important to point out that subjects are explicitly asked to complete the survey as if they were occupying a managerial

position of a firm, so as to render it as more realistic and reliable. Furthermore, this will ensure that students complete the survey considering each statement as a stakeholder of a firm instead of a consumer, as the latter might disorient subjects. Since students are considered for this study regardless of their ethnicity, this factor can prove to be a confounding variable, meaning that, based on the existing literature, subjects are not expected to view the structure of CSR in a similar way. Consequently, if the analysis reveals different mean scores for each of the dimensions for males and females, then this would suggest that genders attach different weights to the CSR dimensions. It is important to note that this tool of CSRO measurement was originally developed by Aupperle (1985) and was based on Carrol's previously mentioned theoretical framework. It was initially designed to measure CSRO among corporate executives and consists of 20 sets of 4 statements, each of which explicitly represents one of the four dimensions of CSR. Various researchers have repetitively used this tool aiming to measure CSRO across different cultures (Schmidt & Cracau, 2015; Burton et. al, 2000), but also between genders (Burton & Hegarty, 1999). It is important to note that thenceforth, tools with 10 and 15 sets of statements instead of 20 have also been developed (Burton et. al, 2000). In the current survey, the Burton et. al (2000) survey, which consists of 10 sets of 4 statements each, was replicated.

Following CSRO measurement, the survey measured subjects' level of emotional intelligence (EI). For this purpose, the Self-Report Emotional Intelligence (SSREI) tool was used, designed by Schutte et. al (2004), and based on the Emotional Competence Inventory, as originally developed by Boyatzis et. al (2002). As implied by its denomination, the latter was designed to measure underlying competencies of the subjects and has been used multiple times to measure the Emotional intelligence of not only business leaders, but also students. The part of the current survey measuring Emotional Intelligence was initially used by Ezzi et. al (2020) and has been replicated for this research. In their paper, the authors examine the moderating role of a CEO's emotional intelligence on the relation between CSR performance and R&D investment. The replicated tool consists of 17 items which are classified under 7 factors. As it was originally addressed to subjects occupying managerial positions, some small adjustments were made so as students could relate more to it. For example, statements such as "My colleagues are not communicative" were replaced by "My classmates are not communicative". Below, one can find the 7 distinct factors measured along with an example of a statement which represents them in the survey:

1. Personal awareness: "I do things that I regret".

2. Empathy: “It is unpredictable how my classmates feel in any given situation”.
3. Personal Management: “I can stay calm even in difficult circumstances”
4. Report Management: “I feel excited when I think of my goals”.
5. Emotional awareness: “I comfortably talk to anyone”.
6. Motivation: “I am aware enough to achieve my future goals”.
7. Relation Management: “Others do not see me as I see myself”.

The participants were asked to state their beliefs in a Likert 5-point scale, ranging from “Strongly disagree” to “Strongly agree”. Thus, the level of Emotional intelligence occurs from the total of all the points collected from the questions. Ezzi et. al (2020) treat the EI variable as a discrete variable which takes a value of zero if the total EI<30 and value 1 if the total EI>30. Thus, for a value=0 the subject is considered to have a low EI, while a value=1 is interpreted as a high EI. The current paper treats EI as a continuous variable, as this threshold could not be applied.

Table 1 summarizes the hypotheses and tests required to conclude the data analysis, as well as the expected signs indicating a positive/negative relationship between the variables being tested. The last two columns give a preview of the results that will be discussed in the following section.

HYPOTHESIS	EXPECTED SIGN	TEST	RESULTING SIGN	SIGNIFICANCE
H1.1.: MALES ASSIGN MORE WEIGHT TO THE ECONOMIC DIMENSION OF CSR ON AVERAGE, COMPARED TO FEMALES.	+	OLS	-	SIGNIFICANT



H1.2.: MALES ASSIGN LESS WEIGHT TO THE ETHICAL DIMENSION OF CSR ON AVERAGE, COMPARED TO FEMALES.	-	<b>OLS</b>	<b>+</b>	<b>INSIGNIFICANT</b>
H1.3.: MALES ASSIGN LESS WEIGHT TO THE LEGAL DIMENSION OF CSR ON AVERAGE, COMPARED TO FEMALES.	-	<b>OLS</b>	<b>+</b>	<b>INSIGNIFICANT</b>
H1.4.: MALES ASSIGN LESS WEIGHT TO THE DISCRETIONARY DIMENSION OF CSR ON AVERAGE, COMPARED TO FEMALES.	-	<b>OLS</b>	<b>+</b>	<b>INSIGNIFICANT</b>
H2.1.: EMOTIONAL INTELLIGENCE POSITIVELY RELATES TO THE NON-ECONOMIC (ETHICAL, LEGAL, DISCRETIONARY) CSR DIMENSIONS.	<b>+</b>	<b>OLS</b>	<b>+</b>	<b>SIGNIFICANT ONLY FOR ETHICAL DIMENSION</b>
H2.2.: EMOTIONAL INTELLIGENCE NEGATIVELY RELATES TO THE ECONOMIC CSR DIMENSION.	-	<b>OLS</b>	-	<b>SIGNIFICANT</b>

Table 1 – Summary of hypotheses, tests and significance of results

### Data sample collection

As mentioned in the Methodology section, the sample is derived from the Erasmus university of Rotterdam. Subjects were approached through their university email addresses as well as social media platforms and were provided with a link to fill in the survey. It is important to note that the survey is strictly anonymous and the data collected cannot be traced back to the subjects. The latter, along with the fact that one can withdraw from the survey at any moment were explicitly mentioned in the survey

introduction. The survey was designed in Qualtrics, a platform designed for the creation and distribution of surveys.

The final sample consists of 62 observations, out of which 9 had to be discarded because they did not contain sufficient information so as to be included in the analysis. Therefore, the resulting observations taken into account for this paper amount to 51. Out of the aforementioned 9 discarded surveys, one did not contain any information in terms of gender, therefore could not contribute to the current research. The remaining 8 surveys were only filled in at a percentage of 20%, which was considered to be inadequate for their inclusion in the data analysis. In addition, a total of 7 missing values was observed for variables econ, legal, charit and ethic. Therefore, as it will also be evident in the result tables presented in further sections of the thesis, the final observations for the aforementioned variables amount to 44.

The 51 respondents are relatively unevenly distributed in terms of gender; males constitute 65% of the subjects (33 male respondents) and female respondents constitute the remaining 35% (18 female respondents). This could affect the results of ANOVA, as it assumes equal variances (Rusticus & Lovato, 2014). We ensured that despite this, we can draw a safe conclusion in terms of the gender effect on CSR dimension weighting. To be more specific, the result of Bartlett's test (Table 4) for equal variances revealed a p-value of 0.952. This was a positive sign – it ensured that the variances of the groups (females, males) are not unequal. Therefore, a safe conclusion can be drawn in terms of gender effect and the results of the ANOVA are not biased due to unequal sample sizes.

The sample was initially transferred from the Qualtrics environment to an excel file, where the values of interest were properly arranged prior to being entered in stata and some initial calculations were made. More specifically, we calculated the general means of all values (econ, charit, legal, ethic) as well as the mean of the two genders for each of the CSR dimensions. In addition, some values needed to be re-coded to produce a reliable result. For example, the EI of respondents was measured by means of a likert scale and, based on the responses, each of the subjects had a total EI score which resulted from the addition of the “points” corresponding to each answer. However, not all statements were consistent, meaning that there were statements with a negative tone, where selecting ‘totally agree’ should count for one (instead of five) point. Those statements were re-coded as soon as they were imported to stata so as to ensure consistency of the EI total of each participant.

## Analysis and Results

The average age of the sample is 25 years. As far as the level of education is concerned, approximately half of the sample consists of students who have already obtained their bachelor's degree, while a number of 15 subjects have additionally obtained a Master's degree. Education level is important in our case because, as indicated in the literature, more time in business schools lead to more strategic CSR, meaning greater importance given to the profitability of a business (economic dimension). The summary of the variables entered in Stata are presented in Table 2. For each of the subjects the mean score assigned to each of the dimensions was calculated in excel. It is important to stress out that the average score of the total sample in each of the dimensions is referred to as the general mean. Evidently, the ethical dimension presented the highest general mean (approximately 2.94), followed by the legal (2.65), the economic (2.52) and lastly the discretionary dimension (1.88). These results represent the relative importance placed on each CSR aspect from the total sample. Similar studies present a different ranking of the CSR dimensions in terms of perceived importance. More specifically, the results of Schmidt and Cracau (2000) as well as Aupperle et. al (1985) find that the economic aspect notes the highest general mean (2.78 and 3.50 respectively), followed by the legal (2.43 and 2.54), ethical (2.42 and 2.22) and discretionary dimension (1.91 and 1.30). Despite the fact that the results of the present study could be considered exceptional, it is essential to take into consideration that CSR weightings can vary depending on socio-economic background and country of respondents. Notably, the fact that the survey took place in the Netherlands, which is a well-developed country, along with the high level of education of the respondents could explain the fact that the economic dimension is not prioritized. Nevertheless, considering that the specific survey took place among business students, one would expect that the economic aspect of CSR would be given more relative importance.

<b>Variable</b>	<b>Mean</b>	<b>Std. Dev.</b>	<b>Min</b>	<b>Max</b>
<b>Ethical</b>	2.94	0.64	1.6	4.6
<b>Legal</b>	2.65	0.56	1.4	3.8
<b>Economic</b>	2.52	1.01	0	5.7
<b>Discretionary</b>	1.88	0.82	0.2	3.6
<b>gender</b>	0.65	0.48	0	1
<b>education</b>	8.2	0.93	4	10

<b>age</b>	25.33	3.40	21	37
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*n* = 51

Table 2 – Displays all key variables which contribute to the analysis

As I worked with a construct in which items are interrelated (CSR dimensions), there was a need to verify that the items in this scale are conceptually related to each other. Similarly to Burton et. al (2000), a correlation matrix was used for this purpose. The results of the latter are presented in Table 2. As the literature also suggests, variable econ, which represents the economic dimension of CSR, is negatively correlated with legal, ethical and charitability dimensions. However, these relationships are only significant between ethical/economic (-0.6802) and discretionary/economic (-0.5810).

	<b>Economic</b>	<b>Legal</b>	<b>Ethical</b>	<b>Discretionary</b>
<b>Economic</b>	1.00			
<b>Legal</b>	-0.18 (0.24)	1.00		
<b>Ethical</b>	-0.68 (0.00**)	0.01 (0.93)	1.00	
<b>Discretionary</b>	-0.58 (0.00**)	-0.47 (0.00**)	0.05 (0.74)	1.00

Figures in parentheses are p-values

\*\*p < .01

Table 3 – Pairwise correlations between dimensions of CSR

I initially ran unpaired t-tests between the economic and each of the social aspects of CSR (econ with legal, econ with charit, econ with ethic), to establish whether there is significant difference in terms of perceived importance of any of the pair of two aspects. The results of these t-tests are presented in Appendix A. I specifically selected this test, as it is broadly used to compare the means between two independent groups with equal variance, which in our case are the two CSR dimensions compared in each of the cases. The results of the t-tests suggested that the subjects perceive the ethical aspect of CSR significantly more important compared to the economic aspect, and this difference is significant with a p-value of 0.05. Contrasting this, the subjects also place significantly more weight on the economic rather than the charitability aspect, and in this case the difference is significant with a p-value of 0.01. The difference between the economic and legal aspect, on the other hand, results to be insignificant based on the results

of the t-test. Indeed, the means of the summary statistics (econ: 2.52 and legal: 2.65) already suggest that the students would perceive the economic and legal aspect to be of similar importance if they were occupying a managerial position.

### Corporate Social Responsibility Orientation and gender

Following Schmidt and Cracau (2015), I ran four one-way ANOVA tests using each of the CSR dimension as a dependent variable and gender as an independent variable in each of the four regressions. ANOVA (Analysis of Variance) is a tool which has been broadly used in similar analyses, naming when there is a necessity for the comparison of the means among more than two groups. It is important to note that the null hypothesis for each of these four tests is that the means of weight placed on each of the CSR dimensions is equal for males and females of the sample.

As far as the economic dimension is concerned and relying on relevant literature, I hypothesized that men would place more weight on this aspect of CSR compared to their female counterparts. The results of my analysis suggest that this is not actually the case. Females, in fact, perceive the economic dimension as more important compared to men on average, and this result is significant with a p-value of 0.05. These results are presented in Table 3. In the first part of the table, it is clear that females put a mean weight of 2.93 on the economic aspect, while their male counterparts present a mean of 2.31. Thus, hypothesis 1.1, which states that males assign more weight to the economic aspect of CSR, is not supported.

<b>Variable gender</b>	<b>Mean</b>	<b>Std. deviation</b>	<b>Frequency</b>
<b>Female (n = 15)</b>	2.93	0.97	15
<b>Male (n= 29)</b>	2.31	0.98	29
<b>Total</b>	2.52	1.01	44

<b>Dependent variable</b>	<b>Sum of Squares</b>	<b>df</b>	<b>F</b>	<b>p-value</b> <b>(significance)</b>
<b>econ</b>				
<b>Between groups</b>	3.84	1	4	0.052*
<b>Within groups</b>	40.28	42		
<b>Total</b>	44.12	43		

\*p < .05

Output of Bartlett's test for equal variances: p-value = 0.952

Table 4 – One-way ANOVA using econ as the dependent variable and gender as independent variable

The results concerning the social aspects of CSR (ethical, legal, charitability) are all non-significant. This outcome is in line with the results of Burton et.al (2000), who only found a significant difference for weight placed on the economic dimension to be of significance. Thus, our results suggest that, in fact, the male and female students of the sample did not place significantly different means of weight on any of the three social aspects. Therefore, hypotheses 1.2, 1.3 and 1.4 are not supported based on the results, which can be found in Appendix B.

At a later stage, it was deemed necessary to look into how variables interact by means of conducting regression analysis. I ran 4 regressions using each of the dimensions of CSR as the dependent variable and variables gender, education and age as independent variables. It appears that gender significantly affects the relative weight one would place on the economic CSR dimension. More specifically, being male and having a higher level of education negatively affect the perceived importance of the economic dimension at a 10% and 1% significance level respectively. The fact concerning the respondents' gender is also verified in the results of the respective one-way ANOVA, as men proved to place less weight on this CSR dimension compared to women. As far as the education level is concerned, the results of the regression reveal that a higher level of education negatively affects the weight one would place on the economic dimension, which is quite an unexpected result. More precisely, it has been noted in previous sections of this research that more years of business studies are associated with increased orientation towards economic-focused CSR. However, this result could be attributed to the fact that the survey participants were merely students, therefore might base their responses on more idealistic and romantic perceptions. Potentially, once they are introduced to the corporate world these views will alter. As previously discussed, middle management would have been a more fitting sample for this thesis, as their views on the CSR dimensions and the relative weights they would place on each of these would have been more realistic and practical. On a different note, and in consistence with Burton et. al (2000), age does not significantly influence the weight placed on the economic CSR aspect. These results are presented in Table 5.

<b>Dependent variable econ</b>	<b><math>\beta</math></b>	<b>p-value (significance)</b>
<b>Gender<sup>a</sup></b>	-0.52 (0.27)	0.07*
<b>Age<sup>b</sup></b>	0.04 (0.04)	0.39
<b>Education<sup>c</sup></b>	-0.55 (0.16)	0.00**
<b>constant</b>	6.40 (1.23)	0.00

\*p < .1, \*\*p < .05

<sup>a</sup> Figures in parentheses are robust standard errors

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Table 5 - Linear regression using econ as the dependent variable and variables gender, age and educ as independent variables

Based on further results, gender has no significant effect on the legal and charitability dimensions, which has also been established in the one-way ANOVA results. Similarly, age and education do not significantly affect the mean of weight placed on the two aforementioned aspects.

As far as the ethical dimension is concerned, gender and age seem to have no significant effect on this variable. Thus, my hypothesis in terms of gender cannot be supported, despite the existing literature suggesting that females are more ethically predisposed compared to their male counterparts. On the other hand, it is evident that the more educated one is, the higher one would value the ethical aspect of CSR. This result is significant at a 5% significance level. These results are presented in Appendix C.

<b>Dependent variable charit</b>	<b><math>\beta</math></b>	<b>p-value (significance)</b>
<b>Gender<sup>a</sup></b>	0.21	0.47
<b>Age<sup>b</sup></b>	0.02	0.70
<b>Education<sup>c</sup></b>	0.21	0.13

<b>constant</b>	-0.40	0.69
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<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Table 6 - Linear regression using charit as the dependent variable and variables gender age and educ as independent variables

## Emotional Intelligence and CSR dimensions

Lastly, the third part of the survey distributed to the Business students of Erasmus university was designed to test the Emotional Intelligence levels of the respondents and clarify the ways and the level to which it relates the four CSR dimensions. More specifically, based on relevant literature, I hypothesized that Emotional Intelligence (EI) negatively relates to the economic CSR dimension. Naturally, since there was expected to be a negative relationship between the economic and the social dimensions (legal, ethical, charitability), EI would be positively related to the three social CSR aspects.

In line with the Analysis of Ezzi et. al (2020), the 17 items used to measure EI were summed up for each of the respondents and the occurring total constitutes the EI level of each student. The mean score of EI is 53.47 points, with a minimum score of 0 and a maximum of 75. It is important to note that 7 respondents were excluded from this part of the analysis, as those subjects did not answer any of the EI measure questions. I initially ran a one-way ANOVA using the variable Eltotal, which represents the total of all EI items for each subject, as a dependent variable, and gender as an independent variable. In this way, I attempted to clarify whether gender affects EI scores, namely whether females scored significantly higher compared to males. The results (Table 7) reveal that, in fact, there is no statistical significance in the difference of the means of EI score for males and females (p-value=0.60). As a reminder, my expectation was that females would place more importance on the social aspects of CSR, and this fact could potentially be attributed to the moderating role of a significantly higher EI score compared to their male counterparts. This hypothesis cannot be supported, as my results indicate that males actually place a larger weight on this aspect (on average) compared to females, however this difference is non-significant (F=0.28, p-value=0.60).



<b>Variable gender</b>	<b>Mean</b>	<b>Std. deviation</b>	<b>Frequency</b>
<b>Female (n = 18)</b>	51.22	24.26	18
<b>Male (n= 33)</b>	54.70	21.27	33
<b>Total</b>	53.47	22.19	51

<b>Dependent variable</b>	<b>Sum of Squares</b>	<b>df</b>	<b>F</b>	<b>p-value (significance)</b>
<b>Eltotal</b>				
<b>Between groups</b>	140.63	1	0.28	0.60
<b>Within groups</b>	24488.08	49		
<b>Total</b>	24628.71	50		

Table 7 - One-way ANOVA with Eltotal as the dependent variable and gender as independent variable

In a similar way to the examination of CSR dimensions and gender, I also looked into the interaction among the variables by means of running four OLS regressions. In each of the regressions, one of the CSR dimensions was used as the dependent variable and Eltotal, age, education and gender were used as the independent variables.

In the first regression, I set the economic dimension as a dependent variable. The results are displayed in Table 8. In accordance with the literature and my hypothesis, it is evident that EI has a negative relationship with the economic aspect of CSR (-0,048). This result is significant at a 5% significance level. The economic aspect of CSR also has a negative statistically significant relationship with education and gender. As far as gender is concerned, this would be interpreted as follows: For males, weight placed on the economic aspect of CSR is decreased by 0.48 units compared to females. Finally, this table indicates a positive significant relationship (10%) of the econ aspect and age, meaning that more years of age lead towards more strategic CSR. This result is also in accordance with the literature.

<b>Dependent variable</b>	<b><math>\beta</math></b>	<b>p-value (significance)</b>
<b>econ</b>		

<b>Eltotal</b>	-0.48	0.03**
<b>Age<sup>a</sup></b>	0.08	0.07*
<b>Education<sup>b</sup></b>	-0.55	0.00***
<b>Gender<sup>c</sup></b>	-0.48	0.08*
<b>constant</b>	8.30	0.00

\*p < .1, \*\*p < .05, \*\*\*p < .01

<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Table 8 - Linear regression using econ as the dependent variable and variables Eltotal, age, educ and gender as independent variables

Followingly, I ran the OLS regression using legal as the dependent variable and the same independent variables as in the previously described regression. In this case, variable Eltotal is not significantly associated with any of the independent variables. As far the relationship between EI and the legal dimension is concerned, the result is consistent with the output that, based on the student responses and contradicting previous literature, the results of my paper suggest that the economic dimension is in fact not negatively associated with the legal dimension of CSR. The results of this regression are presented in Appendix D.

The results of the subsequent regression (Table 9), where the ethical dimension is set as the dependent variable, suggest that this variable has a positive significant relationship with Emotional Intelligence. Therefore, the higher one's EI score, the more probable it would be to value more the CSR aspect which regards to ethicality. This effect is significant at a 10% significance level. It is also worth noting that age has a negative and significant relationship with the ethical dimension of CSR at a 5% level, meaning that more years of age lead to decreased importance placed on the ethical CSR dimension. Contrasting this, more years of education increase one's perceived importance towards this aspect, and this result is significant at a 5% level.

<b>Dependent variable</b>	<b><math>\beta</math></b>	<b>p-value (significance)</b>
<b>ethic</b>		
<b>Eltotal</b>	0.03	0.07
<b>Age<sup>a</sup></b>	-0.08	0.05
<b>Education<sup>b</sup></b>	0.18	0.04
<b>Gender<sup>c</sup></b>	0.21	0.31
<b>constant</b>	1.70	0.03

\*p < .1, \*\*p < .05, p < .01

<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Table 9 - Linear regression using ethic as the dependent variable and variables Eltotal, age, educ and gender as independent variables

Finally, the regression using the charitability dimension as a dependent variable had no significant output. The results can be found in Appendix D.

## Discussion

The aim of this study was to establish whether there is a gender effect in Corporate Social Responsibility Orientation (CSRO) and, at a later stage, whether Emotional Intelligence plays a moderating role in the relationship of gender with CSRO. To serve the first purpose, I replicated a survey designed by Burton et al (2000), which was based on the CSRO measurement tool originally developed by Aupperle (1985). Subsequently, the survey also measured the Emotional Intelligence level of the respondents with the aid of a survey replicated from the paper of Ezzi et. al (2020), which was originally developed by Boyatzis et. al (2002). The results of the paper contradict the existing literature as well as my expectations to a certain extent.

Based on the literature presented in the Theoretical Framework section of this research, it was expected that females would perceive the social aspects of CSR (ethical, legal, charitability) as more important, and the economic aspect as less important compared to males. The results of my survey do not support this

hypothesis. More specifically, the female respondents in fact perceive the economic CSR dimension to be significantly more important compared to their male counterparts. There could be various reasons which could explain why H1.1 was rejected, thus contradicting my expectations. Initially, we need to take into account the fact that the respondents were students, and as mentioned earlier, time spent in a business school could lead to a tendency towards strategic CSR, in the sense of prioritizing profitability. Looking into the literature concerning the obstacles which aspiring female leaders may face, the prevailing ones would be expressing one's emotionality or sensitivity (Ibarra et. al, 2013). Being characterized as 'too nice', 'too sensitive' or 'too bossy' are common gender stereotypes in the global labor force (Tahani, 2019). Thus, in an attempt to distance themselves from these stereotypes, female students could prioritize the economic aspect of CSR, thus concealing their more caring and ethical nature compared to their male counterparts.

Furthermore, the literature suggests that women are more ethically pre-disposed, more compliant to rules or laws, as well as more altruistic -hence charitable- compared to men. Nevertheless, the results of my analysis reveal that there is no significant difference with regards to perceived importance of any of the social dimensions between the two genders. This could also be attributed to the reasoning presented for the economic aspect of CSR. It is also important to note that, as stated in previous sections of this paper, while it has been proven that females value CSR as a whole in a larger degree than males, deconstructing CSR into its four dimensions and examining the perceived importance of each in terms of gender might lead to mixed results. This fact is confirmed in the current research.

This paper also aims to provide insight on whether Emotional Intelligence acts as a moderator in the relationship between CSRO and gender. Emotional Intelligence and the gender effect have been broadly examined and the majority of the existing literature suggests that due to their more caring nature, females portray higher levels of Emotional Intelligence compared to males (Burton and Hegarty, 1999, Pandey et. al, 2015, Sutarso, 1996). However, in other cases there appears to be no significant difference in EI levels when it comes to gender (Badawy & Magdy, 2015). The results of the current research provide further evidence for the second case, as there was indeed no significant difference detected in EI levels based on gender. As mentioned earlier, this could be attributed to the fact that despite their intrinsic characteristic of being more socially sensitive, females might eventually discard or repress this trait, as it might be viewed as a weakness by their male counterparts in the workplace. In alignment with this argument, Opengart (2003) examined the levels of emotional expression of women in the workplace and reports

that the female managers who were interviewed stress out the importance of appearing 'emotionally neutral', namely having a 'poker face' while in the workplace. Furthermore, previous research suggests that males tend to overestimate their ability to deal with emotions, while females underestimate it (Meshkat and Nejati, 2017 as cited in Szymanowicz and Furnham, 2012). Thus, measuring EI by means of an ability test instead of a Self-Report measure could provide more reliable results in further research.

Moreover, To determine this, I looked into how EI relates to the economic as well as the social aspects of CSR. Based on relevant literature presented in the Theoretical Framework, my expectation was that the economic aspect of CSR is negatively related to Emotional Intelligence. The results with regards to this hypothesis are in line with the existing literature, as indeed this relationship is negative and significant. This would suggest that the higher one's Emotional Intelligence level, the less economically-oriented one would be in terms of CSR, thus allowing for more weight to be placed on the social aspects of CSR. This result seems to be coherent and plausible, as EI involves amongst others empathy and emotional awareness, which are indissolubly linked to higher sensitivity towards the society.

Looking into the effect of Emotional Intelligence levels on the social aspects of CSR, my hypothesis is not fully supported. More specifically, while the students' EI score proves to positively and significantly affect the perceived importance of the ethical aspect of CSR, this is not the case for the legal and charitability aspects. This fact suggests that the level of Emotional Intelligence is not associated with the weight that a 'potential manager' would place on the legal and discretionary dimensions of CSR, and this contradicts the relevant literature.

## Limitations and future research

There are several limitations to this research. Initially, the results of the paper could be rendered as ungeneralizable, as the sample derives from a single country and university. Evidently, a greater sample size would decrease our margin of error and would simultaneously increase the possibility of having a representative sample of the population. Increasing our sample would also have given us more confidence in detecting as well as interpreting the differences between males and females (Littler, 2021).

Another limitation which could be distorting the results is the potential existence of hypothetical bias. More specifically, students were asked to fill in part of the survey as if they were occupying a managerial position of a firm. Exposing subjects to such hypothetical scenarios creates uncertainty when it comes to the weight they would practically attach to each of the CSR dimensions in the position of an actual manager. Murphy et. al (2005) report hypothetical bias in economic valuation and claim that this could be attributed to the use of student samples. Ideally, the survey would be distributed to subjects already employed and occupying managerial positions, so as to ensure collection of realistic results. However, as this would render it more challenging to collect the required number of responses, students were used for reasons of convenience and practicality. Thus, future research could be oriented towards a sample of subjects already employed and more specifically in a position of power.

## Appendix

### Appendix A

Variable	Mean <sup>a</sup>	Standard Deviation	p-value <sup>b</sup>
<b>A. econ</b>	2.52 (0.15)	1.01	0.46
<b>B. legal</b>	2.65 (0.08)	0.56	
<b>combined</b>	2.59 (0.09)	0.82	
<b>difference</b>	-0.13 (0.17)		
<b>A. econ</b>	2.52 (0.15)	1.01	0.02**
<b>B. ethic</b>	2.94 (0.10)	0.64	
<b>combined</b>	2.73 (0.09)	0.87	
<b>difference</b>	-0.42 (0.18)		
<b>A. econ</b>	2.52 (0.15)	1.01	0.00***
<b>B. charit</b>	1.88 (0.12)	0.82	
<b>combined</b>	2.20 (0.10)	0.97	
<b>difference</b>	0.64 (0.20)		

\*\*p < .05, \*\*\*p < .01

<sup>a</sup> Figures presented in parentheses are standard errors

<sup>b</sup> Ho: There is no statistical significance between the means of econ and each of the social dimensions (legal, ethic, charit)

*Unpaired t-tests (econ with legal, econ with charit, econ with ethic)*

## Appendix B

Variable gender	Mean	Std. deviation	Frequency
Female ( <i>n</i> = 15)	2.61	0.67	15
Male ( <i>n</i> = 29)	2.67	0.51	29
<b>Total</b>	2.65	0.56	44

Dependent variable	Sum of Squares	df	F	p-value (significance)
legal				
Between groups	0.03	1	0.11	0.75
Within groups	13.62	42		
<b>Total</b>	13.65	43		

*One-way ANOVA test using legal as the dependent variable and gender as the independent variable*

Variable gender	Mean	Std. deviation	Frequency
Female ( <i>n</i> = 15)	2.8	0.64	15
Male ( <i>n</i> = 29)	3.02	0.64	29
<b>Total</b>	2.94	0.64	44

Dependent variable	Sum of Squares	df	F	p-value (significance)
ethic				
Between groups	0.47	1	0.47	0.29
Within groups	2.94	42	0.41	
<b>Total</b>	17.51	43	0.41	

One-way ANOVA test using ethic as the dependent variable and gender as the independent variable

Variable gender	Mean	Std. deviation	Frequency
Female (n = 15)	1.65	1.02	15
Male (n= 29)	2	0.69	29
<b>Total</b>	1.88	0.82	44

Dependent variable ethic	Sum of Squares	df	F	p-value (significance)
Between groups	1.19	1	1.79	0.19
Within groups	27.90	42		
<b>Total</b>	29.09	43		

One-way ANOVA test using charit as the dependent variable and gender as the independent variable

## Appendix C

Dependent variable legal	$\beta$	p-value (significance)
Gender <sup>a</sup>	0.07	0.73
Age <sup>b</sup>	-0.001	0.98
Education <sup>c</sup>	0.17	0.16
constant	1.26	0.17

<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Linear Regression using legal as the dependent variable and gender, age, educ as independent variable



<b>Dependent variable</b>	<b><math>\beta</math></b>	<b>p-value (significance)</b>
<b>ethic</b>		
<b>Gender<sup>a</sup></b>	0.23	0.26
<b>Age<sup>b</sup></b>	-0.06	0.11
<b>Education<sup>c</sup></b>	0.18	0.05*
<b>constant</b>	2.75	0.00

\*p < .05

<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Linear Regression using ethic as the dependent variable and gender, age, educ as independent variable

## Appendix D

<b>Dependent variable</b>	<b><math>\beta</math></b>	<b>p-value (significance)</b>
<b>legal</b>		
<b>Eltotal</b>	-0.01	0.49
<b>Age<sup>a</sup></b>	0.009	0.79
<b>Education<sup>b</sup></b>	0.17	0.17
<b>Gender<sup>c</sup></b>	0.08	0.69
<b>constant</b>	1.73	0.11

<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Linear Regression using legal as the dependent variable and Eltotal, gender, age, educ as independent variables

Dependent variable charit	$\beta$	p-value (significance)
Eltotal	0.03	0.16
Age <sup>a</sup>	-0.01	0.82
Education <sup>b</sup>	0.20	0.11
Gender <sup>c</sup>	0.19	0.52
constant	-1.74	0.18

<sup>a</sup> Equals 1 if subject is male, 0 if female

<sup>b</sup> In years

<sup>c</sup> Takes values from 1-11 (1 - No school completed – 11 - Doctorate degree)

Linear Regression using charit as the dependent variable and Eltotal, gender, age, educ as independent variables

## Appendix E

### Survey:

Thank you for participating in my survey!

This survey is voluntary and takes approximately 7 minutes to complete. Please read the following information carefully and provide your consent if you agree.

For the purposes of this study, you will be asked to fill in a questionnaire. Please note that you can withdraw your participation and consent at any time during this research. The research data that will be collected during this study will be used by the author as part of her Msc thesis project. All data collected is anonymized and cannot be traced back to you.

If you consent to participate, please select the "Yes, I consent" option and then click the next button to get started!

- Yes, I consent.
- No, I do not consent.

What is your age?

What is the highest degree or level of school you have completed? *If currently enrolled, highest degree received.*

How do you identify?

In the following questions, please drag the bar from 1-10 to state how important each statement is for you relative to the rest. **Please note that for each question, your assigned scores should sum up to 10 points. For example, if you allocate the total of 10 points only in the first two statements of a set of statements, then you will not be able to drag the bar for the rest of the statements, thus implying that they have no importance to you relative to the rest.** In this way, the more points you allocate to a statement, the more important you perceive it to be relative to the rest of the 3 statements.

One more thing! Please answer the following questions **as if you were occupying a managerial position of a company.**

1. For you, a successful organization can be defined as one that (Responses should total 10 points):

1    2    3    4    5    6    7    8    9    10

fulfills its charitable responsibilities

fulfills its legal obligations

is consistently profitable

fulfills its ethical and moral responsibilities

**Total:**

2. It is important for an organization to perceive (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

Compliance with the moral and ethical code as an indicator of corporate performance

consistent financial stability as an indicator of corporate performance

compliance with the law as an indicator of corporate performance

philanthropic behavior as an indicator of corporate performance

**Total:**

3. It is important to monitor new opportunities that can enhance an organization's (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

financial strength

compliance with local, state, and federal statutes

moral and ethical image in society

1 2 3 4 5 6 7 8 9 10

ability to help solve social problems

**Total:**

4. It is important for an organization to (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

support, assist, and work with minority owned businesses

pursue those opportunities which will enhance its profits

avoid discrimination against women and minorities

prevent social norms from being compromised in order to achieve universal goals

**Total:**

5. It is important for an organization to (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

maintain a high level of operational efficiency

	1	2	3	4	5	6	7	8	9	10	
advertise its products in an ethically fair and responsible manner											<input type="text"/>
provide support to private and public educational institutions											<input type="text"/>
respect the laws and regulations											<input type="text"/>
<b>Total:</b>											<input type="text"/>

6. It is important for an organization to (Responses should total 10 points):

	1	2	3	4	5	6	7	8	9	10	
examine regularly new opportunities and programs which can improve urban and community life											<input type="text"/>
recognize and respect new or evolving ethical and moral norms adopted by the society											<input type="text"/>
comply promptly with new laws and rulings											<input type="text"/>
allocate resources on their ability to improve long-term profitability											<input type="text"/>
<b>Total:</b>											<input type="text"/>

7. It is important for an organization that (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

when securing  
new contracts,  
only promises  
are made  
which are  
intended to be  
fulfilled

the long-term  
focus is a high  
return on  
investment  
(ROI)

legal  
responsibilities  
are fulfilled

managers and  
employees of  
the company  
participate in  
voluntary and  
charitable  
activities  
within their  
local  
communities

**Total:**

8. It is important for an organization to (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

maintain a strong and  
competitive position

1 2 3 4 5 6 7 8 9 10

recognize that the ends  
do not always justify the  
means

assist the fine and  
performing arts

comply with various  
federal regulations

**Total:**

9. It is important for an organization to be committed to (Responses should total 10 points):

1 2 3 4 5 6 7 8 9 10

being as  
profitable  
as possible

voluntary  
and  
charitable  
activities

always  
following  
laws and  
regulations

moral and  
ethical  
behavior

**Total:**

10. It is important for an organization to be committed to (Responses should total 10 points):



1      2      3      4      5      6      7      8      9      10

being as  
profitable as  
possible

voluntary  
and  
charitable  
activities

always  
following  
laws and  
regulations

moral and  
ethical  
behavior

**Total:**

Please state your level of agreement/disagreement with each of the below statements:

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
I am aware enough to achieve my future goals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am influenced by other people's opinions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My classmates are not communicative	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I imagine that my academic performance will be good	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I comfortably talk to anyone	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I can interpret no verbal messages	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
I communicate well with each of my classmates	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel excited when I think of my goals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I can stay calm even in difficult circumstances	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Others do not see me as I see myself	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I can describe exactly how I feel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I can explain my action	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I do things that I regret	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is unpredictable how my classmates feel in any given situation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I appreciate other people's feedback	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I get impatient with incompetent people	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The things that happen in my life are meaningful for me	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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