

## INTERNAL CORPORATE SOCIAL RESPONSIBILITY PERCEPTIONS OF WORKING STUDENTS: WHAT PERSONAL CHARACTERISTICS INFLUENCE THEIR JUDGMENTS?

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### Introduction

In order to achieve the UN SDG's (2015) through increased corporate social responsibility (CSR) activities with organizations, employee support is crucial: employees with CSR awareness of sustainability and their subsequent extra-role work behavior are an asset to an organization. The purpose of our exploratory study was to develop an internal CSR (ICSR) framework to assess employees' CSR perceptions, based on Bustamante et al. (2020), Mory et al. (2015, 2016, 2017) and El Akremi et al. (2015). This integrative ICSR framework is focused on employee preferences in relation to the workplace, human resources management, organizational culture, and the organization's social and environmental responsibility management. The employee preferences serve as a maturity level for monitoring internal CSR and subsequent sustainable HRM practices in organizations.

In our study, we used a sample of 180 students, all working part-time from Germany and Ireland who have to deal with sustainability issues in their professional lives. Using an online survey from April to June 2022, we examined the extent to which personal characteristics of these young professionals, such as ten personal values (see table 1, Schwartz, 2014, Schwartz et al., 2012), and profession (operationalized by business vs. social sciences), impact their internal CSR perceptions (3 factors of ICSR, see table 2), since previous studies showed heterogenous effects of demographic characteristics such as occupation, gender and personal values on their CSR judgements (Rank & Palframan, 2021). Gender, work tenure and age served as control variables as typical gender effects might occur. The following hypotheses were formulated:



Table 1: 10 personal values of Schwartz et al. (2012)

- **H 1a: Demographics – Caring vs. business orientation in profession** (operationalized by study subject) significantly impacts the preferences of the internal CSR construct: Business administration is significantly related with employee and organizational dimensions of ICSR, whereas social sciences are significantly related to the dimension of social & environmental responsibility management.
- **H 1b: Demographics – Gender** impacts all 3-factor ICSR dimensions as females significantly prefer those ICSR preferences.

• **H 2: 10 Schwartz’s personal values (see table 1)** impact internal CSR preferences differently: Universalism and benevolence values significantly impact the social and environmental responsibility management & organizational ICSR, whereas the power orientation and achievement values are significantly related to employee dimension.

**Results**

The results of our exploratory study show that this ICSR framework is robust tested with the CFA, see table 2: a three-factor ICSR model was confirmed with the employee vs. or-ganisational vs. responsibility management dimensions.

<ul style="list-style-type: none"> <li>• Health and safety</li> <li>• Skill development</li> <li>• Job security</li> <li>• Diversity Management</li> <li>• Work life balance</li> <li>• Tangible involvement</li> <li>• Empowerment</li> </ul>	<b>Employee ICSR</b>
<ul style="list-style-type: none"> <li>• Transparency</li> <li>• Ethical values</li> <li>• Justice &amp; Fairness</li> </ul>	<b>Organizational ICSR</b>
<ul style="list-style-type: none"> <li>• Social responsibility</li> <li>• Ecological responsibility</li> </ul>	<b>Responsibility Management</b>

Table 2: 3-factor ICSR model

Further analyses show the impact of specific personal characteristics on their ICSR perceptions: The results of a stepwise regression analyses confirm that business vs. caring profession significantly impacts 3 factors of internal CSR as well as two other unexpected impacts of location and achievement value occurred. Analyses with SEM bootstrapping (1000 iterations in AMOS 27) partly supported the regression results and showed the impact of Schwartz’s personal values on two of the ICSR factors. The main results show that the impact of personal characteristics on internal CSR perceptions differs as follows:

**H1** is confirmed: (a) Working in a business vs. caring profession (+) influences responsibility management beyond (b) a typical gender effect on the employee and organizational factor (+) females show a higher preference, whereas age (+) and work experience (-) impact all ICSR factors in contrary.

**H2** is partly confirmed: A significant, but opposite impact of universalism (-) & benevolence (+) on organizational & responsibility management factors of ICSR occurred, whereas stimulation (+) impacts the employee factor, tradition (-) the org. factor & achievement (+) the responsibility management factor.

**Limitations**

Due to the sample size in this cross-sectional design, a further field study by collecting a company sample is required to validate our internal CSR framework. The EMPOWER program is the opportunity for this validation study of ICSR frame in a pilot company.

**Conclusion**

The integrative ICSR framework could be applied in organizations to measure the employee perceptions as an internal CSR maturity analysis tool. Specific sustainable HRM practices could be defined to increase this level in order to achieve certain SDGs. Due to the results it is necessary to implement the right sustainable HRM measures due to the company’s employee structure (e.g. demographics) and to attract motivated employees with high benevolence, achievement and stimulation values as multipliers and volunteers for ICSR projects. Further theoretical and practical implications will be discussed in our final paper.

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