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THE UNEXPECTED EFFECTS OF CSR ON EMPLOYEE BEHAVIOUR

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1. Introduction

The theme of sustainability continues to be increasingly relevant in today's industrialized world, and as a result, it is becoming more prominent in the corporate and workforce management context as well. The relevance of this theme, even in the corporate context, depends on the urgency of the global geopolitical situation regarding climate change and the increasing poor living conditions. Therefore, the need to improve the current situation also extends to the working environment of individuals, given the relevance of the time that people spend working every day.

In fact, more and more people have become increasingly sensitive to sustainable practices, making sustainability in general a competitive advantage factor in the corporate context. The literature on the subject shows a generally positive effect of the implementation of corporate social responsibility practices within companies, both in terms of increased profits and reputation. Furthermore, the importance of these practices to employees is increasingly recognized, to the extent that CSR has become a factor to be considered during the job search phase. Several studies indicate that a sustainable company is able to attract more talented employees than a company that makes no effort in this regard. Consequently, the literature on sustainability and its impact on employees generally suggests a positive relationship.

On the contrary, a small body of research suggests the existence of unexpected effects on employee behaviour in terms of work performed and job performance if employees are not made aware of their company's sustainability efforts. Therefore, in cases where employees do not have a strong predisposition to sustainability, such actions by their company could have a negative impact on them, leading to misconduct in the workplace.

This research stems from the limitations of the aforementioned study, which suggests that employees may be negatively influenced by their company's sustainability efforts. In fact, the research aims to investigate the effect of corporate sustainable practices subjectively, through qualitative research. This approach is intended to overcome the limitation of objectivity in mostly quantitative research on the topic and to investigate the phenomenon in a more focused manner. It will be based on interviews with a limited sample of employees from a multinational consulting firm in Italy.

Therefore, the study aims to use a sample of employees who are part of a company, excluding temporary workers, and who are all part of the same company to analyze different perceptions of the same type of corporate social responsibility activities. Thus, the question that this thesis aims to answer is: 'What are the unexpected effects of corporate social responsibility (CSR) practices on employee behaviour?'. Indeed, the research's purpose is to confirm or refute the existence of

unexpected effects of CSR on employees. It is also important to mention the limitations of the study, as being qualitative, it does not allow for the analysis of a large dataset and involves a series of biases that are generally excluded using quantitative research methods. Additionally, the limited literature on the subject poses challenges when comparing results with existing literature.

As a result, the thesis will be structured into several chapters. A literature review will be conducted to review all the literature on sustainability and to contextualize the historical and social relevance of sustainable development. Secondly, the research methodology, analysis tools, and data collection will be explained. Finally, the results of the interview coding will be analyzed, followed by implications, recommendations, and limitations of the research.

2. Literature Review

This literature review aims to delve into the extensive scholarship on Corporate Social Responsibility (CSR), exploring its history, evolution, and underlying social theories. Specifically, it will investigate the impact of CSR on employees, focusing on a critical aspect: the dark side of CSR. By examining the potentially adverse effects of CSR initiatives on employees, this research seeks to shed light on a crucial dimension often overlooked in the discourse surrounding CSR.

2.1 Definition and Evolution of CSR

“Corporate Social Responsibility is a management concept through which companies integrate social and environmental concerns into their affairs and relationship with stakeholders. CSR is well-known to help a company achieve a balance of economic, environmental, and social imperatives, while at the same time addressing the expectations of stakeholders” (UNIDO, 2020).

The United Nations Industrial Development Organization's notion perfectly captures the spirit of CSR as a business strategy. It emphasizes how crucial it is for businesses to take into account not just their financial performance but also the social and environmental effects of their operations. Companies can help create a more sustainable and inclusive society by incorporating social and environmental issues into their decision-making processes. CSR encompasses more than just corporate charity or philanthropy. It underlines how important it is for companies to integrate social and environmental factors into their fundamental business plans and practices. This suggests that CSR is an essential component of companies' overall business strategies rather than an add-on or optional activity. Moreover, the definition stresses the importance of stakeholders. Stakeholders include employees, customers, suppliers, and communities whose expectations are a main part of CSR. Addressing

stakeholders' expectations can result in mutual benefits and more sustainable business practices. Thus, the UNIDO definition underlines the significance of a holistic approach to business, where economic profitability goes alongside social and environmental improvements.

According to the European Commission, the concept of CSR can be associated with the free initiative of firms to contribute in order to improve society and the environment in which people live. Indeed, these firms recognize their responsibilities towards the community and thus create their identity from it. This responsibility is directed towards their workers and all the sectors interested in the firm's activity (GREEN PAPER, 2001).

This belief is a reflection of what European citizens and stakeholders increasingly expect from a transformation of the role of business in the new changing society. This vision agrees with the fundamental message of the Sustainable Development Strategy adopted by the Gothenburg European Council in June 2001 that in the long term, economic growth, social cohesion, and environmental protection should go in the same direction.

The importance of corporate social responsibility depends on several factors, including:

- the new concerns and expectations of citizens, consumers, public authorities, and investors considering globalization and major industrial transformations;
- social criteria that increasingly influence the investment decisions of individuals or institutions, whether as consumers or investors;
- the growing concern that the environment will continue to deteriorate because of economic activity;
- the transparency that modern information and communication technologies and the media have brought to company operations.

Being firms' first objective generating a profit, they are quite conscious that CSR can have also a direct economic role, indeed companies can contribute to social objectives and environmental preservation by integrating social responsibility as a strategic investment in their business strategy and operations (GREEN PAPER, 2001). Therefore, CSR should be considered as an investment and not as a cost in the eyes of managers. Companies can adopt an approach that integrates financial, commercial, and social factors to implement a long-term strategy that minimizes risks connected to uncertainty.

For this reason, it is crucial to make a distinction between CSR as a strategic business management concept and the pure act of charity, sponsorships, and philanthropy. The latter can make a change in the world by enhancing the common well-being while making the firm gain more reputation and strengthen its position, but the CSR phenomenon goes beyond that (GREEN PAPER, 2001).

Corporate Social Responsibility is not a recent concept, it has always existed in the minds of managers and entrepreneurs because of the crucial role, both economic and social, that those people have always had in society. Managers started to have a propensity towards social issues and welfare during the 1920s and 1930s when they integrated the balance between the maximization of profits with the demands of their consumers, workers, and community (Latapi Agudelo et al., 2019). This behaviour translated into the creation of an image of managers as trustees which led to social and economic responsibilities being adopted by corporations (Carroll, 2008).

During the Second World War and the 1940s, firms started to acquire a role of responsibility towards social issues (Heald, 1970). Consequently, In the 1950s, this sense of responsibility was associated for the first time with the term Corporate Social Responsibility because of the spread of literature focused on the social level of study (Lee, 2008). Indeed, firms started to implement activities that went beyond the philanthropic aim.

Bowen (1953) affirmed that corporations could have a tangible impact on society and therefore there was a need to consider acting in terms of decision-making processes.

Indeed, the businessman's decisions and actions affect the life of society as a whole and therefore Bowen defined the social responsibilities of business executives as "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". As a matter of fact, Bowen is renowned as the "Father of Corporate Social Responsibility" (Latapi Agudelo et al., 2019).

In the 1960s, CSR started to have a pivotal role as the answer to the problems and aspirations of a new society. A role that, at the beginning of the 1970s, was compromised due to a growing sense of awareness that led to dissatisfaction towards the role of the company as a way of fulfilling the needs and wants of the public (Waterhouse, 2017). Indeed, this low trust towards companies plummeted when in 1969 a major oil spill on the coast of Santa Barbara occurred. Thus, in the same period, the federal government of the USA proposed different regulations regarding environmental regulations. Noteworthy is the creation of the Consumer Product Safety Commission (CPSC), the Equal Employment Opportunity Commission (EEOC) and the Occupational Safety and Health Administration (OSHA).

In the 1980's on the contrary the Reagan and Thatcher governments led to a progressive reduction of the pressure put on companies to reduce the inflation that both the US and UK were facing. Indeed, they thought that the wealth of a country lay in the concept of a free market environment with little state intervention. Therefore, there was a massive reduction of regulations in the private sector accompanied by a tax reduction (Latapi Agudelo et al., 2019).

At this point, managers were still forced to account to different interest groups that expected firms to meet the social expectations of the time as governments' role in regulating corporate behaviour decreased. These new societal concerns led to a series of events set up by the international community on behalf of sustainable development. The most important were the creation of the European Commission's Environment Directorate-General (1981), the publication of the report *Our Common Future* presented by the Brundtland Commission which provided a definition of sustainable development (1987) and the creation of the Intergovernmental Panel on Climate Change (IPCC) (1988) (Latapi Agudelo et al., 2019). These events were able to indirectly influence the literature and knowledge about CSR and its effect on corporate behaviour. Indeed, Carroll (2008) stated that societal issues and expectations of a company's behaviour were focused on "environmental pollution, employment discrimination, consumer abuses, employee health and safety, quality of work life, deterioration of urban life, and questionable/abusiveness practices of multinational corporations".

In the 1990's other relevant events influenced even more CSR development. Some of them were the creation of the European Environment Agency (1990), the UN Summit on the Environment and Development held in Rio de Janeiro which led to the Rio Declaration on Environment and Development, the adoption of Agenda 21, the United Nations Framework Convention on Climate Change (UNFCCC) (1992), and the adoption of the Kyoto Protocol (1997). The 1990s were no exception to the rising interest in CSR; in fact, it was during this decade that the idea garnered attention from around the world, potentially because of the time's global approach to sustainable development in conjunction with the process that was underway for globalization.

Thus, the institutionalization of CSR increased considerably; the most relevant example was the foundation of the association Business for Social Responsibility (BSR) (1992) whose aim was to become a "force for positive social change". In addition, the European Commission was crucial in promoting the development of CSR. In 1995, 20 business leaders adopted the European Business Declaration against Social Exclusion to contrast the unemployment and social exclusion problem (Latapi Agudelo et al., 2019).

The 2000s witnessed worldwide recognition of the CSR concept, with the launch of the United Nations Global Compact (UNGC) with the purpose of building a tool that would bridge the governance gaps that existed at the time in terms of human rights, social difficulties, and environmental concerns, as well as to introduce universal ideals into the economic system (Latapi Agudelo et al., 2019). The actual promotion of CSR started when the European Commission presented the Green paper "*Promoting a European Framework for Corporate Social Responsibility*" (2001). After that, the European Commission (EC) held a series of conferences

between 2001 and 2004 to discuss CSR, including "What is CSR" in Brussels, "Why CSR" in Helsinki, and "How to promote and implement CSR" in Venice. As a result, CSR was adopted as a strategic component for the European Commission's Plan of the General Direction of Business. (Eberhard-Harribey, 2006). The redesigned European Union (EU) strategy for CSR for the years 2011–2014 was released by the EC in 2011, and its accomplishments, inadequacies, and upcoming difficulties were the subject of a public consultation in 2014. Thus, a multi-stakeholder forum on CSR organized by the EC in 2015 concluded that the Commission should continue to play a significant role in its promotion and in helping businesses incorporate social responsibility into their plans (European Commission, 2011). In the same year, CSR Europe released the Enterprise 2020 Manifesto, which can be seen as a response to both the EU Strategy on CSR and the Sustainable Development Goals. This manifesto sought to direct businesses in Europe and take the lead in creating an inclusive sustainable economy (CSR Europe, 2016). The Manifesto concentrates on creating value in five important areas:

- the societal effect through the encouragement of ethical and sustainable business practices;
- member involvement and satisfaction, which are intended to ensure the continuity of CSR Europe's activities to fulfil its objective and have an impact on society;
- financial stability;
- environmental impact assessment to identify areas for improvement, focusing on investments in both personal and organizational capabilities;
- employee engagement.

The Paris Agreement, the introduction of the 2030 Agenda for Sustainable Development, and the adoption of the seventeen Sustainable Development Goals (SDGs), which represents a "shared vision of humanity and a social contract between the world's leaders and the people," make the year 2015 the most significant of the decade for CSR (Latapi Agudelo et al., 2019).

Currently, the EU's renewed Corporate Social Responsibility (CSR) Strategy builds on the CSR recommendations found in the Europe 2020 Strategy and Entrepreneurship 2020 Action Plan - COM (2012) - 795, the Industrial Policy Initiative, and the Single Market Act to foster sustainable growth, ethical business practices, territorial communities, and long-term job creation (Ministero del Lavoro e delle Politiche Sociali).

2.2 Theoretical Perspectives on the Effects of CSR on Employees

Previous CSR research has paid little attention to using employees as a unit of analysis. The majority of prior research on CSR and HRM has been on the connections between leadership and corporate social behaviour or on the definition of socially responsible leadership. Even though some theoretical models of corporate social performance (such as Wood, 1991) expressly included employees as a level of study, few studies have looked at the impact of CSR on employees' attitudes and behaviour. Therefore, many studies relied mostly on social theories. The following literature research will illustrate theoretical perspectives in the context of corporations and analyse their use to explain the link between CSR and changes in employees' behaviour.

The Stakeholder Theory sustains the idea that each person who contributes to the activities of a company is crucial to creating a profit and ensuring the company's stability and prosperity. Freeman (1984) stated that any business whose aim is to be successful must create value for customers, suppliers, employees, communities, and shareholders in general. Therefore, a good manager has the job of coordinating and satisfying the interests of stakeholders and shareholders as a whole. As a matter of fact, the concept of Corporate Social Responsibility and employees' interest is strictly connected since understanding both phenomena is crucial for a company to be successful. Indeed, Löhman & Steinholtz (2006) proved that the most important parameter that underlines an excellent company is the company's responsibility towards its employees. This shows that the internal needs of the company and employee concerns are pivotal in the conversation about CSR.

Through the doctrine of Social Identity Theory, it is possible to explain why individuals tend to identify with groups. The grouping activity, in this case, has the aim of reinforcing self-esteem and image by recognizing themselves with groups or organizations that are well-known for their social effort and responsibility (Gond et al., 2010). CSR encompasses actions that are stakeholder-oriented, a scope that goes beyond one of the traditional corporate activities, involving social issues such as the preservation of the environment. Those social-oriented actions influence the dynamics between corporations and employees, resulting in the creation of an emerging need for employees to reciprocate positive corporate social efforts (Blau, 1964; Gouldner, 1960; Molm & Cook, 1995). In fact, a concept that derives directly from Social Identity Theory is Organizational Identification since it represents the degree to which workers perceive that a company shares their values and attributes (Asforth & Mael, 1989; Pratt, 1998). Research demonstrated that individuals' identification with a specific firm is likely to be aligned with particular forms of social exchange. This implies that social interaction may be influenced by a person's level of organizational identification and that subsequent processes brought on by CSR may modify the dynamics of social exchange within an organization.

The Social Exchange Theory and Social Comparison Theory state that if a firm ensures good wages and welfare benefits, providing a good organizational atmosphere and promotion opportunities, then its workers will act altruistically on the corporation's behalf (Akarsu et al, 2020). This points out the relationship between Corporate social responsibility and employees' behaviour, which leads to one of the most crucial issues for a company: paying attention to the effect of CSR on employees' behaviour. Social exchange theory is indeed one of the most influential theoretical concepts to analyze people's reactions. In social exchanges, there are "sequences of communications" that build responsibility among people and are at the same time inter-reliant and subject to other people's actions (Cropanzano & Mitchell, 2005). In the case of organizations, social exchange springs from the way managers interact with their employees, creating responsibilities for them. Therefore, the employee's responsibility is to reciprocate by agreeing on an optimistic approach in order to create an encouraging environment and attract advantages (Thomas & Gupta, 2021). As a matter of fact, in the context of corporations, the crucial point is the "expectations of reciprocity" between employers and employees. Positive behaviours towards employees coming from their employers create useful outcomes (Tomas & Gupta, 2021). From these social exchanges stems the sense of justice and inspiration of employees towards the company.

On the contrary, Wood (1996) stated that Social Comparison can be described as the "process of thinking about information about one or more other people in relation to the self". And for "relation to self" it signifies that the comparer sees similarities or differences from the target of comparison on some dimension. Then, it is expected that the comparer will react to this comparison by changing her behaviour (Gherber et al., 2018). In this means, the analysis of social comparison theory becomes fundamental to understanding how employees react to employers' behaviours. On this behalf, the Theory of Wills is quite interesting. Wills (1981) argued that comparison is typically upward except for situations in which self-esteem is threatened, indeed, in that case, the comparison's nature becomes downward to restore self-esteem. As a result, the theoretical argument can be used to explain why underconfident employees compare themselves downwardly to raise their self-esteem.

As a matter of fact, changes in behaviours can be analyzed in the specific, using Social Determination Theory and Social Cognitive Theory. Social Determination Theory (SDT) is based on the concept that individuals may be motivated to act in a certain way both externally and internally. The internal perspective relies on autonomous motivation which refers to the incentives to perform a behaviour that does not play a part in fulfilling their self-needs. In fact, individuals tend to feel motivated when they recognize self-determination in choosing their goals freely based on their personal interests and values. On the other hand, the external perspective is based on controlled motivation which refers to

the incentives that play a relevant part in fulfilling their self-needs. Thus, individuals who tend to feel controlled or pressured regarding the performance of a particular behaviour are subject to controlled motivation. Examples of external motivation in a company context are rewards/punishments contingencies and the employer's approval (Wang, 2016). Research on Self-Determination Theory (SDT) highlights the critical importance of autonomous motivations in shaping human behaviour and emphasizes the degree of internalization of external motivations. Autonomous motivations are grounded in the individual's personal values, enabling them to direct their behaviour towards their passions and meaningful endeavours (Wang, 2016). This underscores the intrinsic nature of autonomous motivations and their ability to drive individuals towards actions that align with their personal values and aspirations.

To explain human behaviours, Self-Cognitive Theory suggests the use of a cognitive framework based on a triadic relationship among an individual's attitude, beliefs, cognition, environment, and behaviours. In the specific, it explains that human behaviours are influenced by the interaction between personal/cognitive factors such as attitudes and beliefs and environmental factors. In addition, the theory provides the definition of two factors that still influence human behaviour: Self-efficacy and outcome expectations. Self-efficacy represents the crucial role of a person's own judgement regarding their own capabilities of organizing the actions that are used to accomplish a specific performance. On the contrary, outcome expectations refer to an individual's estimation of the consequences of a given behaviour (Ambrose & Chiravuri, 2010).

The aforementioned theories suggest that employees are more likely to establish a strong connection with a responsible company, particularly when their values align with the CSR activities promoted by the organization. When employees identify with a socially responsible company, it fosters a sense of ownership and control over their work, leading to employee-controlled motivation. This motivation, driven by their identification with the company's values and CSR efforts, inspires employees to actively engage in positive behaviours related to CSR initiatives. Moreover, these theoretical frameworks highlight the importance of reciprocal relationships between employees and the organization. Employees feel a sense of obligation to reciprocate the positive social efforts demonstrated by the company. This reciprocity is reinforced by factors such as fair wages, attractive benefits, and a positive work environment. When employees perceive that the company values their well-being and contributes to the broader society, it shapes their behaviour in a positive manner. In conclusion, these theories provide valuable insights into how CSR positively influences employee attitudes and behaviour within the context of business commitment. Employees' connection with a responsible company, fueled by their values and identification, leads to employee-controlled

motivation and a willingness to actively participate in CSR activities. Additionally, the establishment of reciprocal relationships and the provision of favorable working conditions play vital roles in shaping employees' behaviour. Analyzing these dynamics enhances our understanding of how CSR can have a positive impact on employee attitudes and behaviour.

2.3 Empirical evidence on the effects of CSR on employees

Empirical studies concentrated their attention on external factors, focusing on the influence of CSR on prospective employees rather than employees currently working for the company. Therefore, results show that corporations that implement responsible practices send positive signals to potential workers because they tend to identify more with a responsible organization that shares their same values. Moreover, research demonstrates the influence of a socially responsible reputation on prospective employees such as undergraduates or graduate students or in general, workers that have many job choices (Gond et al., 2010).

According to Strand et al. (1981), it is vital to take into account both job and organizational characteristics to ascertain how enhanced societal or environmental business performance affects organizational attractiveness for recruits. According to other research, diversity programs can have an impact on women's and/or people from ethnic minorities' decision-making regarding their employment (Ng & Burke, 2005). In fact, a recent global poll of 1,122 corporate executives found that those CEOs could see the business gaining from enhancing CSR's operations because it resulted in an increase of appeal for both potential and existing personnel. Based on a survey, MBAs may even be willing to forsake financial benefits to work for a company with a solid reputation for corporate social responsibility (CSR) (Montgomery & Ramus, 2003). Therefore, CSR is a crucial part of a business's reputation and can be considered a beneficial marketing strategy for luring in the best candidates. Moreover, other research suggests that a positive employee assessment of the company's image might increase job satisfaction and have a detrimental impact on the turnover effect (Riordan et al., 1997). Beyond corporate commitment, little study has been done on the impact of CSR on employees' attitudes and behaviour. As a consequence, Gond et al. (2010) provided an integrative model that aimed to explain how CSR influences employees' attitudes, behaviour, and performance to fill the gap. According to their findings, exchange and identification dynamics can have an impact on the interactions between corporations and their workforce. Their research supports the idea that CSR can serve as a promotional tool for a company's current employees. Indeed, research demonstrates that CSR activities have a greater impact on employee perceptions of CSR, whether in a favourable or negative way, the more aware the employees are of CSR activities. Therefore,

extensively implemented CSR programs are unlikely to have a good impact on personnel who have a history of being unsupportive of CSR.

The case study by Lodsgård & Aagaard (2017) gives another example of employees' value creation related to CSR practices, indeed, the research identified Rynkeby Foods as an example of unanticipated value creation that was assisted by employees through volunteer activities in partnership with NGOs. Beyond the subjective perception of the consumer, both intended and unintended value creation as well as the repercussions of CSR actions were considered significant. This was attributed to workers using their individual values, which might result in noteworthy achievement if acknowledged by management. The results point out that it is necessary to take into account this value creation when redefining the value propositions of CSR in order to not lose future commercial prospects.

The aforementioned research proves that CSR remains an important marketing tool for companies both for prospective employees and current workers. Moreover, they assert that employees can be positively affected by CSR practices and the good CSR reputation of their companies. On the other hand, employees who are not interested in this matter are not positively influenced by the implementation of those practices. Moreover, it is shown that employees can have a role in enhancing CSR activities and thus create additional value for their companies.

2.4 The dark side of CSR: Unintended Consequences for employees

Research shows that CSR can directly influence employee adoption of socially responsible behaviour within corporations. In general, theories and empirical evidence attest that it can serve as a social incentive tool to change workers' behaviour reducing unethical and counterproductive actions in the workplace. This happens because social incentives trigger reciprocity toward corporations and their employers, reducing misbehaviour through a mechanism of gift exchange. On the contrary, recent findings show that CSR can increase misbehaviour through moral licensing. Unethical behaviour downgrades self-image meanwhile pro-social behaviour can boost individual self-image. Therefore, when a person acts in a good way in one domain that action is likely to be perceived as permission to behave unethically in another domain. In light of this, moral licensing has been brought up as a potential downside to CSR's appeal to image concerns. Indeed, Benabou & Tirole (2006) sustained that "people who have recently 'done good' in one dimension may feel immunized against negative (social or self) inferences, and thus later on act less morally constrained".

On the other hand, the study by Cassar & Meier (2017) showed that CSR can decrease productivity when the firm's perceived intention is to benefit from engaging in CSR. The concept underlying this

finding is known as "perceived intentionality." Employees may become sceptical or cynical if they perceive their firm is only using CSR as a strategic tool to enhance its image or reputation rather than caring about social and environmental issues. This view might lead to disillusionment and distrust, hurting their motivation and dedication to their profession. Employees may perceive CSR initiatives as insincere or as merely public relations gestures. As a result, their involvement and effort in their work could decrease, leading to lower production levels. This is a consequence of the perceived misalignment between the company's professed values and its actual aims, resulting in a sense of inconsistency and a lessened motivation to commit additional effort.

The research by List & Momeni (2021) provided an important contribution based on empirical data to define the dimension of the downside effect of CSR on employee behaviour. They conducted a field experiment with more than 1,500 workers who were hired by the researchers on an online labour platform. The task was a short transcription work for payment. The contract was structured in two payments: the first 10 % upon acceptance, and the remaining 90% would be paid after completing the task. Workers were divided into three treatment groups, receiving a wage of \$1.20 for completing the task. Two groups received a social incentive in the form of CSR. The social incentive consisted of a donation on behalf of a prespecified nonprofit organization. Thus, to test the moral-licensing effect, workers had to perceive themselves as a part of the prosocial act in which the employer engages to improve their self-esteem. As a consequence, one group of workers received the message "donation for charity" and the other one "donation to the charity on behalf of the worker". This information was given to the workers after accepting the contract but before they started to work on the task. The task was a transcription task composed of 10 images of short German texts, scanned from old books. It was specified in the contract that if any image was not readable, reporting them as unreadable was acceptable and did not lower the payment, even though only one image was actually unreadable. Thus, the two misbehaviours considered were:

1. Type 1 cheating: Misreporting readable images as unreadable.
2. Type 2 cheating: Accepting the contract without finishing the task.

Considering both types of cheating, the results showed that the mention of CSR increases the propensity of cheating by nearly 24% and the intensity of cheating by 11%. Moreover, the specification of CSR as an act on behalf of employees slightly increased the propensity to cheat. Exploring the effect of CSR separately in types 1 and 2, the results showed that framing CSR as a prosocial act on behalf of workers doubled the number of type 1 cheaters.

Therefore, the study's findings demonstrate the importance of the moral-licensing effect in analyzing the connection between CSR and employee misconduct, showing that an employee's misconduct may be caused by a license acquired through engaging in CSR. The results are pivotal for a company that is going to invest in CSR. Companies indeed should focus on two main determinants: selection effect and treatment effect. The first one refers to the opportunity of attracting better workers when a firm is well-known for CSR, meanwhile, the second consists of the impact of improving CSR incentives for an existing pool of workers. Considering those aspects, the empirical findings of List & Momeni (2021) have some limitations. Despite using a significant sample, the research includes context-related constraints. Since it is based on transitional employment, workers have no affiliation with the company. Additionally, all the employees were unaware of CSR practices prior to accepting the contract.

Considering the limitations and the research gap in the theory, it would be interesting to analyse the effects of sustainable practices on employees after they have been employed by the organization, to determine how these practices will impact their motivation or performance. Furthermore, it would be valuable to examine the influence that CSR had on workers during the hiring process, in order to determine whether CSR policies attract more valuable employees to the organization who are interested in both the job and sustainable practices. Finally, in investigating such a phenomenon, it would be important to consider the way in which CSR is framed and communicated to workers because this factor can influence the extent to which workers' self-image is exploited by CSR. To address these objectives, this qualitative study will rely on in-depth interviews as a research method providing a thorough understanding of the complex relationship between CSR and employee behaviour.

3. Methodology

3.1 Research Design

This study aims to delve into the unexpected impacts that Corporate Social Responsibility (CSR) practices may have on employees' behavior. The chosen approach for this investigation is the explanatory method, which proves to be the most suitable for comprehensively analyzing this relatively unexplored phenomenon. This approach offers a deeper understanding of phenomena that warrant further examination.

To facilitate this exploration, in-depth interviews were employed as the primary research instrument. This qualitative and subjective approach was considered optimal for providing a nuanced and detailed

portrayal of the subject matter. The interview questions were strategically structured into distinct macro sections, each contributing to a holistic comprehension of the phenomenon under scrutiny:

1. **Influence of CSR During the Hiring Process:** The initial section of inquiry is centred on the impact of CSR practices during the hiring process. This critical stage elucidates the role CSR plays in shaping employees' perceptions from the outset analysing the relevance of sustainability during the job search.
2. **Communication of CSR Practices:** The subsequent section delves into the mechanisms through which CSR practices are communicated to employees. Understanding how these practices are spread within the organization enhances our grasp of their integration into the corporate culture.
3. **Perception of Company's Effort:** This section focuses on employees' perceptions of their company's commitment to sustainability. By gauging their viewpoints, we gain insights into the alignment between organizational claims and employee perspectives.
4. **Effects of CSR on Employees' Behavior:** The final segment adopts an innovative approach by exploring two hypothetical scenarios. In the first scenario, the study investigates the impact of a company donation made on behalf of employees, the same situation previously examined by List & Momeni in their empirical study. The second scenario delves into the effects of employees being forced to engage in sustainable behaviour by their company.

3.2 Data collection and sources

The data collection phase was given a maximum period of 30 days, allowing enough time to contact each employee and schedule interviews, which were scheduled to last approximately 15 minutes. This time range proved to be ideal for the research goals. A methodical approach was followed from the first interview on July 27th to the final one on August 14th to ensure a comprehensive data collection process. Work-related emails and face-to-face encounters encouraged early engagement with potential respondents. This proactive approach early in the study was critical in securing their valuable participation. In accordance with ethical considerations, each respondent was attentively supplied with a consent form outlining the goal of the research and the use of their data.

Notably, a key aspect of ethical data handling was the preservation of anonymity. The respondents' identities, as well as the identifying details of their organization, have been safeguarded throughout the research journey. This commitment to confidentiality underscores the study's dedication to upholding the highest ethical standards.

3.3 Sample selection and characteristics

To overcome the limits of List and Momeni research, a purposive sampling approach was adopted. The sample consisted of 5 Italian workers who were employed by an organization to transcend the limitations of being a transitional worker not affiliated with the company that is complying with CSR activities. Furthermore, the research was conducted at a multinational consulting company in Italy, which is significant given that the consulting industry is increasingly committed to implementing sustainability practices in response to evolving regulatory directives. In addition, while having varied roles, the respondents were all working for the same consulting firm; this choice was taken to provide a broader variety of replies considering the different duties and responsibilities among the different levels of the organization. It is worth noting that parameters relating to the respondents' pre-existing sensitivity to sustainability and CSR activities were deliberately omitted from the selection criteria. This judicious omission was exercised to ensure the neutrality of the data collection process and to preempt any potential bias that could skew the research outcomes. By refraining from such preselection, the study was able to embrace a more organic and holistic depiction of the respondents' viewpoints, fostering a richer foundation for analysis.

Table 1:

| Interviewees | Gender | Age | Job Role |
|--------------|--------|-----|------------------------------------|
| A1 | Female | NA | Manager |
| A2 | Male | NA | Senior Consultant |
| A3 | Female | 25 | Strategic Analyst |
| A4 | Female | NA | Management Consulting Analyst |
| A5 | Female | 29 | Packaged App Development Team Lead |

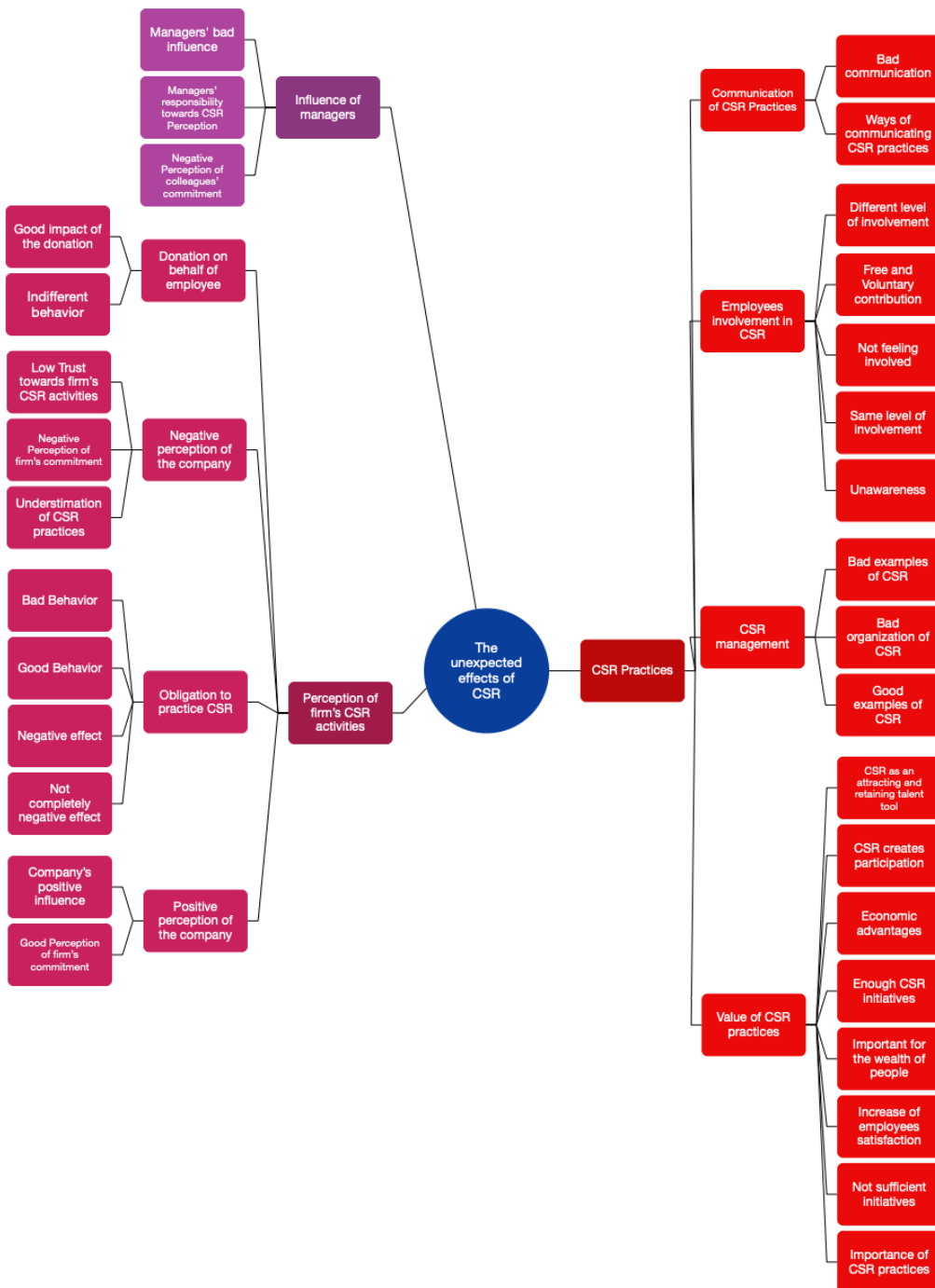
3.4 Data Analysis Techniques

The process of data analysis was meticulously divided into three distinct phases, each of which was executed using the Nvivo qualitative data analysis software. The journey of in-depth exploration started with first-order open coding, where every interview was systematically examined. This initial coding phase encompassed a comprehensive selection of 32 distinct codes. This comprehensive approach ensured not only the reliability of the coding process but also its consistency.

In the subsequent stage, the first-order codes underwent a process of aggregation, evolving into 11 intermediate-level axial codes. This transformation aimed to merge the most recurrent open codes under thematic areas. By doing so, the data assumed a structured alignment around broader conceptual themes, unveiling patterns and interconnections that were integral to the investigation of unexpected effects stemming from corporate social responsibility (CSR) practices on employee behavior.

The final stage involved the combination of second-order codes to forge selective codes, culminating in the construction of a comprehensive conceptual framework. The process involved several iterations and revisions, ultimately resulting in the refined framework illustrated in the schematization map provided below. Finally, the codes conjoined into three overarching categories: “Colleagues’ Influence”, “CSR Practices”, and “Perception of the Company's CSR Activities”. The comprehensive depiction of the data's structure is presented in Figure 1. Thus, this meticulously crafted approach enabled the construction of the core theory behind the research.

Figure 1:



4. Results

4.1 Qualitative Analysis of Unexpected Effects

The research resulted in three categories of selective codes: “CSR Practices”, “Perception of the Company's CSR Activities”, and “Influence of managers”. Compartmentalizing the findings in these categories helps to understand the phenomenon and analyze it in its different aspects and attributes.

CSR Practices

The CSR Practices category encompasses all the actions that the company implement, in an attempt to influence positively its employees, thus, the category includes the different types of communication used to convey CSR, the subjective perspective of employees towards their involvement in those practices and the value they attribute to sustainable actions. In addition, the group contains good and bad examples of CSR management in order to give a thorough understanding of the employees’ sustainability standards in the work environment. This category was shown to be the most relevant, indeed, it consists of 18 open codes. As a consequence, it can give a complete perspective of employees’ attitudes towards CSR.

Communication of CSR practices

The interviewees were coherent on this theme, indeed, each one agreed on the same ways to communicate CSR initiatives. The company’s main instrument is the work emails that sponsor “specific workshops (that) are conducted...explain the activities that have been carried out and what future initiatives are planned”, “communicate requests for volunteer work, and collaborations with third-party companies and NGOs” and “training courses, specifically on sustainable development, which is a core focus of the company”. In addition, one of the respondents, precisely the manager, added that an internal social platform exists, similar to a company’s social network used for massive communication within the company. Moreover, in the company office, it is possible to see “screens displaying repeated videos, and among these, various social responsibility initiatives are communicated”. Even though the existence of many communication channels, one of the respondents still affirmed that the communication is not effective and is not able to “carry the right weight” of sustainability.

Employees involvement in CSR Practices

This section provides insights into employees' perceptions of their participation in sustainable initiatives. Common to all the participants is a sense of unawareness towards sustainability during the hiring process, as these answers stated: "I didn't know before being hired, and even in the early years of my career, I wasn't very aware of it", "I wasn't interested in the company's principles. It was a temporary job" and "Well, I wasn't aware of it, so initially, it didn't have a particular influence". Therefore, the level of sustainability of the company was not a driver during the job search process and it definitely did not influence them in their choices.

The opinions on the level of involvement were undoubtedly discordant. Some of the respondents agreed that the company ensures the same level of involvement ("That being said, from the initiatives I've witnessed, it seems like everyone is equally involved and can support them in the same way", "I think, at the basic level, everyone is more or less at the same level"). On the other hand, one respondent stated that "some people are more involved" than others, citing as examples the manager in charge of sustainability or "people who write articles about sustainability". Two respondents also stated to not feel influenced by the practices implemented by their company ("I don't really feel influenced by these practices") meanwhile, one interviewee attributes this different perception to individual preference: "In the example I mentioned earlier, the donation wasn't mandatory. If you wanted to make a contribution, you did it. If you wanted to direct it to a specific cause, you had that freedom. If you didn't want to contribute, you didn't have to".

CSR management

Regarding CSR management, the respondents were able to provide examples of good management: "during the COVID situation, the company organized a fundraising campaign and pledged to match the amount contributed by employees who wanted to participate. So, let's say I donated 100 €, the company matched it with another 100 € from their side" and "the offices remain closed on Fridays as a way to reduce emissions". On the contrary, one of them provided proof of bad organization of CSR initiatives: "I didn't participate in an initiative because they scheduled it during the week I was on vacation, and they informed us only a week before. So, it could be a bit of laziness or also disorganization. Even the "Race for the Cure," I participated, but my colleagues didn't show up. In the end, I ran the race on my own".

Value of CSR practices

When asked about the relevance of CSR in the corporate environment, the participants attributed numerous advantages to the practice of Corporate Social Responsibility. As a matter of fact, factors such as attracting and retaining talent tool and economic benefit were recognised factors of competitive advantage for the company (“Knowing that your company is somehow engaged in positive actions definitely increases the engagement of employees or candidates with the company” and “Because multinational companies like ours have more factors to benefit from and gain more”). On the other hand, two respondents affirmed that the importance of CSR relied on the human aspect: “It enables better participation and, in a way, fosters a better culture within the organization. Practising and sponsoring corporate social actions, beyond employee participation, also involves an investment from employees even if they don't actively participate” and “It increases employee satisfaction and provides personal and professional growth opportunities”.

Moreover, most of the interviewees mentioned that implementing CSR practices was pivotal for the company’s reputation and external prestige: “It significantly affects how the company is perceived externally” and “Presently, I'd say it's very important because it adds value to the human aspect. Individuals within the company become vehicles to communicate these aspects externally. This helps to evaluate the company's image positively”. On the other hand, one employee suggested that nowadays companies implement CSR practices in order to cover some illegal activities. Indeed, he explained that in a previous experience, his company was investigated and proved to be guilty. Finally, regarding their company’s initiatives the majority of the participants stated that their company is doing enough as this answer provides “There's always room for improvement, but honestly, I'm satisfied with the ongoing initiatives”. On the contrary, two respondents affirmed that it could potentially implement its effort: “perhaps there could be more”.

Perception of the Company’s CSR activities

Perception is defined as the way something is regarded or interpreted and in this particular case, it refers to the subjective experience of the employees when it comes to the CSR activities implemented by their company. This selective code consists of 11 open codes grouped into 4 main axial codes. The first 2 directly refer to the kind of perception: “Positive Perception of the company” and “Negative Perception of the company” and the other 2 codes refer to the two hypotheses that are strictly connected to the research question of this study: “Donation on behalf of employees”, “Obligation by the company to practice CSR”. To be precise, the respondents were asked 3 questions:

- How would you feel if your company donated on your behalf without taking it from your wage? Would you feel good? Would you feel authorized to perform less in your job because you feel you are doing enough for the community?
- How would you feel if your company made you practice sustainable actions that you didn't practice before? Do you think that "this obligation" would make you feel free to perform less at work?
- Considering the previous question, do you believe that workers would behave differently if forced to be sustainable? Do you think that could negatively impact them instead of positively?

Positive Perception of the Company

Four interviewees out of five stated that they had a positive perception of their company's effort towards sustainability. This means that they believe that their company are really committed to sustainability issues as these answers state "Yes, I perceive it. I see it being implemented, and there's concrete evidence. So, yes" and "Yes, there's definitely a real commitment, and I believe it's sufficient for now". While some participants attribute this commitment to the purpose of making a positive impact and creating awareness, others assign this dedication as an attempt to improve brand image and reputation ("So, probably, from my point of view, it's mainly for brand image and also the positive outcome of sensitizing people towards these issues").

Moreover, the respondents felt influenced by their company to practice sustainable activities, indeed, this answer reports: "I definitely feel influenced, and also in a proactive way. For instance, when I joined, I was used to buying bottled water and other things like that, but [Name of the company] provides water dispensers for everyone's use. So, there are no plastic bottles, and now I and my colleagues always have our refillable bottles that we use. So, this is definitely an example of a common practice that allows us to make a contribution". Another respondent pointed out how his company makes him reflect on sustainability issues and how his work can contribute to improving it ("Yes, I feel influenced in terms of sustainability practices. I'm constantly exposed to inputs. Even if I don't participate, it does take time. For instance, I've attended courses, and roundtables, and feel absolutely influenced. I find myself thinking about how software development affects the environment, like the concept of carbon neutrality).

Negative Perception of the Company

One respondent showed a different view on the company's efforts; indeed, she stated that according to her it was only "theoretical" meaning that it is not a real commitment and the firm's aim is not to

make a difference. Moreover, another participant affirmed that: “So, theoretically, the company should promote those who uphold its values. But in reality, that's not how it works. In the end, values don't matter that much. What counts is day-to-day work, what we do. So, even if you're not a bearer of the company's values, you still move forward”. Thus, she underlines that even though the company promotes those values of sustainability, its employees often do not align with them in their actions at work and outside work.

Donation on behalf of employees

When asked how they would have perceived a donation on their behalf made by their company without previously being informed about it, four employees out of five stated that the donation would have a positive impact on them. While only one respondent argued that, according to her, it would be indifferent. Some of them affirmed that it would be an incentive for them and did not see a negative outcome from this hypothetical initiative. Indeed, the manager, in particular, stated “I don't see a negative effect. I can't imagine why there should be one. Personally, it seems like an extra thing the company gives me, and it's a matter of pride to” and “If this donation was added as a bonus, it would actually encourage me more because it feels like an additional benefit”. Likewise, the management consulting analyst pointed out: “No, I would actually feel very happy and proud to be a part of such a company. However, it doesn't imply that I can do less work just because I've done something good”.

Obligation to practice CSR

This question and its relative section were added to provide a wider understanding of the attitudes of the respondents towards sustainability in a situation of obligation. A new variable that enables to go beyond the research of List and Momeni. Indeed, the aspect of the obligation to be sustainable was not covered in the aforementioned research. In this regard, three people out of five stated that the imposition of sustainability would have a negative effect on employees' behaviour due to the different attitudes towards sustainability (“I believe so because not everyone shares the same attitude toward external concerns, especially regarding the environment and assistance. So, yes, I think there would be varied reactions. Some might resist, while others might not be content and could demand some form of compensation”).

In addition, the strategic analyst affirmed that: “Well, in that case, I would definitely feel negative about it. It's not something spontaneous, it's a constraint. So, it would definitely have a negative effect”. Instead regarding the effect on others, she mentioned that a similar initiative could lead to

discontent among employees. On the other hand, another respondent said: “I don't know if work productivity would be affected, but morale would, because these people would complain” meaning that employees not necessarily would misbehave at work but for sure they would feel less motivated. Noteworthy, some respondents said that the consequences of such a choice not necessarily would be negative: “Well, as I mentioned earlier, I think these two things should be separated. Just because everyone is forced to follow certain practices doesn't mean it will affect their work negatively or decrease the quality of their work. That's my opinion”. On the contrary, three people stated that the effect could be beneficial because they would trust the motif of their company and it would increment their productivity rather than decrease (“On the other hand, if it's more of an incentive, I'd perceive it positively and would be more driven to be productive” and “If it were an obligation, I would probably feel, in relation to those activities, enabled to do so, and it absolutely wouldn't dent my productivity or negatively impact my work situation. It should absolutely be seen as a positive”).

Influence of managers

Even though, it was not included in the questions asked to the respondents, the dimension of managers' influence emerged and acquired relevance in the discourse of changes of behaviour. In this behalf, respondents stated that managers' attitudes towards these practices are crucial for their subordinates. Indeed, one respondent stated that the responsibility of directors and managers is to be representative of the company's values. Moreover, they pointed out that usually managers do not guide their subordinates and diminish these practices (“The older colleagues take a negative stance because, in their view, participation is just about trying to impress the bosses. They aren't really interested”).

4.2 Discussion of Findings

The findings of this research shed light on the relationship between a firm's sustainability initiatives and the effect on its employees' behaviour. The primary focus was to explore whether the sustainability level of a firm plays a significant role in attracting and influencing potential employees.

Contrary to expectations and previous empirical research, this study found that the level of sustainability of the firm did not serve as a determining factor for prospective employees during the hiring process. In fact, none of the respondents were aware of the company's propensity towards sustainable issues when they applied for the position. This striking revelation implies that this study

does not align with the prevailing belief that implementing responsible practices leads to a more attractive company for potential talent. The previous research, in fact, states that improving such activities should send positive signals to potential workers who should feel a greater sense of identification towards the company. On the contrary, the respondents did not know about the company's initiatives, they were definitely not attracted to them, and they gave importance to different variables instead.

However, despite the lack of awareness and attraction towards sustainability initiatives during the hiring process, all the employees agreed on Corporate Social Responsibility's relevance for a firm. These acknowledgements fell into two broad categories:

(1) CSR as a Provider of Competitive Advantage: Respondents recognized that CSR initiatives could enhance a company's competitive advantage in several ways. First, they acknowledged that CSR initiatives played a significant role in retaining talent. Employees saw sustainable practices as a way for a company to stand out as an employer of choice, thereby reducing turnover and attracting skilled professionals. Additionally, respondents believed that CSR initiatives could result in economic benefits for the company. Sustainability practices could lead to cost savings through more efficient resource use and better relationships with suppliers and stakeholders. Finally, respondents acknowledged that CSR initiatives contributed to improving the firm's reputation and external prestige. They believed that being associated with responsible practices enhanced the company's image in the eyes of customers, partners, and investors, potentially leading to increased business opportunities.

(2) CSR as a Provider of Participation and Cohesion Among Employees: Employees also recognized the impact of CSR activities on the internal dynamics of the company. They acknowledged that CSR initiatives fostered a sense of unity and belonging among the workforce. Respondents believed that engaging in sustainability-related activities created a shared sense of purpose and pride among employees. This sense of participation and cohesion not only contributed to a positive work environment but also nurtured a deeper commitment to the company's mission and values.

These findings are consistent with Social Identity Theory, which suggests that individuals derive part of their self-concept from the groups they belong to. Employees may identify more with a socially responsible company that matches their values, leading to positive attitudes and behaviours. Moreover, the answers proved once more that CSR is perceived as an economic tool that is able to create higher gains compared to a non-sustainable company. At the same time, this effect can be associated with the rising awareness towards sustainability over the last period of time. Indeed, it

has become one of the major issues due to the negative effect that an unsustainable lifestyle can have on every person's life.

On the other hand, it came to the surface that not all companies use CSR with an altruistic or purely economic aim. Some of them, indeed, use it to cover other criminal activities that they carry on without the knowledge of the authorities or to barely implement their image. These answers demonstrate that even though employees do perceive a pivotal role of CSR in a company, they are still aware that it can be used for non-altruistic purposes.

Regarding the communication of sustainable practices, the firm proved to use different ways of communication to be able to convey its initiatives, in fact, the majority of the respondents agreed that the level of communication was efficient and effective. Indeed, some of them provided examples of good management of CSR practices, such as stimulating their employees to donate adding the double value of their initial donation or keeping the employees always up to date on current or future initiatives. On the other hand, one respondent gave an example of bad management in terms of organization, suggesting that there is surely room for improvement regarding the management of those practices.

The level of involvement in CSR activities also changed among employees, with some feeling more involved than others. This different perception among employees derives principally from the different values and propensity towards sustainability of each respondent. Indeed, the theory states that personnel who have a history of being anti-CSR are unlikely to be positively affected by widely deployed CSR programs. In this case, the theory proved to be right because the CSR initiatives had a wider impact on employees' perception of CSR, the more aware the employees were of those practices. Worth of notice on this behalf is that the higher the role the employees had, the higher their involvement in sustainable practices. This observation led to the recognition by the interviewer of a different level of involvement among employees.

Employees generally had a positive perception of their company's CSR efforts, viewing them as genuine commitments to sustainability. However, one respondent expressed scepticism, perceiving the company's efforts as mainly for brand image. Indeed, it is well-known that CSR represents a crucial marketing instrument for companies and still a good image can be used to attract more valuable employees.

Overall, the participants felt a sense of identification towards the company, aligning with the theory of Social Identity and organizational identification. This means that the majority of them feel that their company meets their values and principles, therefore, their firm has mostly a positive influence on them. As a consequence, this influence can be translated into the need for the

employees to reciprocate this positive corporate social effort. Indeed, research demonstrates that the identification with a specific company is linked to a particular form of social exchange. This emerging responsibility to comply with the company's effort was clearly visible when the respondents were asked about the donation on their behalf and consequently the obligation to be sustainable.

Most employees had a positive view of their company making donations on their behalf, seeing it as an added benefit. Most of them affirmed that they would see the donation on their behalf as an incentive to produce more and work better, therefore, the results go against the findings of List and Momeni. Indeed, all the participants denied a negative consequence on them due to an unexpected donation on their behalf showing a feeling of confusion towards the question asked to them. Thus, they could not understand a possible link between the sustainable initiative and their hypothetical misbehavior proving that the moral licensing effect does not apply to this situation. All the employees did not feel authorized to misconduct at work after being good in another domain. On the other hand, the idea of mandatory CSR practices resulted in mixed reactions, with some expecting negative effects on motivation and others believing it could have positive outcomes. This result can still be associated with the personal sensibility shown towards CSR issues and the perception they had of their company. The ones that trusted more their firm's initiatives believed that any improvement the company had implemented could have only impacted them positively.

Moreover, these findings can be related also to the Self-Determination Theory, which suggests that individuals are more motivated when they perceive their actions as autonomous, guided by their willingness and aligned with their values. Some interviewees may perceive these mandatory CSR practices as controlling, leading to resistance, on the other hand, they stated that it could possibly be seen as supporting autonomy if framed in a way that aligns with their individual values. However, this research underlines that employees are more likely to misbehave when they are forced to be sustainable rather than when they are not aware of a donation. Indeed, they are two different observations, and analysing both could spread the relevance of the research that points out a different determinant that could lead to misbehaving.

Finally, this research uncovered an unexplored theme: the influence of managers on employees' attitudes and behaviours regarding CSR. Two respondents emphasized the relevance of their managers' perceptions of sustainability. Employees felt less motivated when their managers did not prioritize the company's CSR initiatives or when they expressed dissatisfaction with those who did. This managerial influence led to passive behaviour among employees regarding sustainability issues, as they felt hesitant to speak up or participate. Consequently, managers' attitudes can

significantly impact employee behaviour towards sustainability, potentially leading to misbehaviour and reduced motivation.

To conclude, this research provides valuable insights into the complex relationship between CSR and employee' behaviour. It underscores the importance of considering factors such as managers' perceptions of sustainability and the imposition of CSR obligations in understanding employees' reactions, which can vary widely. Ultimately, these findings contribute to a deeper understanding of the multifaceted effects of CSR initiatives on employee behaviour and motivation.

5. Implications and Recommendations

5.1 Implications and Recommendations

The findings suggest that contrary to common assumptions, a firm's sustainability initiatives may not play a significant role in attracting employees during the hiring process. Instead, employees prioritize other factors. Thus, organizations should reevaluate their recruitment strategies to focus on a broader range of factors that candidates consider essential. Highlighting the company's commitment to sustainability should be part of a holistic approach rather than the sole attraction factor.

Effective communication of CSR initiatives was found to be influential in shaping employees' perceptions and involvement. This demonstrates that companies should invest in comprehensive CSR communication strategies. This includes regular updates on sustainability projects, clear explanations of their impact, and ensuring that all employees are well-informed about CSR initiatives.

Another relevant implication is the fact that managers' attitudes and support for CSR initiatives significantly influenced employee behaviour and motivation. As a consequence, firms should educate and sensitize their management teams about the importance of CSR. Indeed, encouraging managers to lead by example and actively support CSR efforts can lead to a better organizational culture.

Regarding the employees' attitude towards sustainability, they have diverse perceptions of CSR, ranging from seeing it as a genuine commitment to brand enhancement. Therefore, companies should recognize and respect these diverse viewpoints. This includes addressing scepticism and ensuring that CSR activities are genuinely aligned with the company's values rather than being perceived as mere marketing tools.

Regarding the imposition of sustainability practices, the research suggests that employees may react negatively when obligated to engage in CSR activities. To improve this behaviour, firms should promote employee autonomy by offering voluntary CSR programs that align with individual values. This solution is likely to encourage greater employee engagement and reduce the risk of possible misbehaviour.

The implications aforementioned lead to the following recommendations for employers:

- **Implementing Talent Attraction and Retention Strategies:** Companies should review their talent attraction and retention strategies, placing more emphasis on a broader range of factors that candidates consider when choosing an employer. Consider implementing employee value propositions that align with various individual motivations, including sustainability, but not as the main factor.
- **Provide Efficient CSR Communication:** Develop a robust CSR communication strategy that includes regular updates, transparent reporting on CSR initiatives, and clear communication of their impact. Most importantly, the firm should ensure that CSR communication reaches all employees, regardless of their role within the organization.
- **Managerial Training and Support:** Provide training and development opportunities for managers to understand the significance of CSR initiatives and how they can positively influence employee engagement. A firm should improve its managers' sensibility towards CSR issues and encourage managers to actively support and participate in CSR activities to set a positive example for their teams.
- **Alignment of CSR Initiatives with Values:** Ensure that CSR activities are genuinely aligned with the company's values and principles, rather than being perceived as mere public relations efforts. To comply with that, a pivotal aspect for the company is being transparent about the motivations behind CSR initiatives in order to build trust and respectability among employees.
- **Promote Voluntary Engagement:** Encourage employees to participate voluntarily in CSR activities that resonate with their personal values and interests. To implement that, the company should develop programs that allow employees to choose their level of involvement, fostering a sense of autonomy and self-management.
- **Analyze the Impact of CSR Activities:** Continuously assess the impact of CSR initiatives on employee behaviour and motivation through surveys, feedback mechanisms, and

performance indicators. As a consequence, the company should always be prepared to adapt CSR practices based on employee feedback and changing organizational needs.

These implications and recommendations aim to help organizations navigate and possibly improve the complex relationship between CSR initiatives and employee behaviour. They encourage a proactive approach to ensure that CSR efforts align with employee values, foster engagement, and contribute to a positive organizational culture.

5.2 Limitations and suggestions for future research

While the aim of this study is to expand the literature on the effects of CSR on employees, it nonetheless has some limitations. The major limitation is the scarce literature on CSR's effect on employees' behaviour. For this reason, reconciling previous findings from the literature and this research was difficult, requiring a high level of honesty and critical thinking. Despite the initial reservations, the research relied on the fact that implications about this particular issue that are regarded significant across several sectors could also be applied to a unique industry, in this instance the consulting one.

In addition, the sample size, which, although adequate for qualitative research, does not allow for the generalization of results on a larger scale. In fact, it would be necessary to broaden the study sample in order to obtain more relevant results and make a greater contribution to the literature on the subject. Furthermore, the research is not comparative; therefore, focusing on employees of a single consulting company does not provide a more diverse view of the phenomenon. Finally, it is important to note that in qualitative research, while the subjects provided a direct and more personal contribution, at the same time, they were more exposed to potential biases created by the research method. Therefore, it is suggested for future research to expand the sample size, adopt a comparative research approach, and consider a greater diversity of companies in the study.

6. Conclusion

In an era characterized by growing corporate awareness and societal expectations regarding ethical and sustainable practices, the question of how a firm's sustainability initiatives impact the behaviour of employees is of paramount importance. This research has delved deep into this multilayered relationship, uncovering insights that challenge conventional knowledge, reinforce established principles, and offer valuable guidance to organizations seeking to navigate the intricate terrain of corporate social responsibility (CSR) in the context of employee management.

Contrary to the theory of sustainability, the empirical evidence reached from this study unveils a surprising revelation: the sustainability level of a firm does not emerge as a primary determinant in the decision-making processes of potential employees during the hiring phase. Despite the increasing prominence of CSR on the corporate landscape and its alignment with societal values, candidates appear to prioritize other factors over sustainability when choosing their prospective employers. This counterintuitive discovery urges organizations to broaden their perspective on talent attraction and retention strategies.

However, within the confines of the organization, CSR remains a potent force. Effective communication of CSR initiatives, when coupled with an authentic commitment to sustainability, emerges as a potent stimulus for fostering a profound sense of participation, unity, and cohesion among employees. This effect resonates with the tenets of Social Identity Theory, as employees derive a significant portion of their self-concept from the groups to which they belong. CSR initiatives become pivotal when it comes to the organization's values and principles, thereby creating a magnetic pull that draws employees closer to the company's ethics. The culmination of this process is the establishment of a positive and harmonious organizational culture, characterized by favourable attitudes and behaviours among employees.

Moreover, this research highlights the crucial role that leadership and management play in shaping employees' perceptions and motivations in the context of CSR. Managers who actively recommend and participate in CSR activities serve as influential role models for their teams, triggering a positive effect that enhances employee motivation and engenders active participation. In contrast, scepticism within management ranks or a lack of robust managerial support can stifle the effectiveness of CSR initiatives, underscoring the crucial role that leadership buy-in plays in the equation.

The diversity of employee perceptions regarding CSR, from viewing it as a genuine corporate commitment to regarding it as a mere branding exercise, is able to emphasize the need for organizations to navigate this landscape with utmost care and consideration. The duty is on

organizations to adopt a transparent and authentic approach to CSR that genuinely aligns with their employee's core values. Such an approach not only bridges perceptual gaps but also fosters a sense of trust and credibility among employees who will feel closer to the company. This perception will make them subject to a sense of reciprocity towards the company that will make them behave better and held a positive perception of their firm and their contribution.

Furthermore, this study underlines the significance of developing employee autonomy in the context of CSR participation. Encouragement of voluntary engagement in sustainability initiatives based on individual beliefs and interests not only empowers employees but also fosters a deep sense of ownership and commitment. Organizations may leverage intrinsic motivation and limit the danger of misbehavior by allowing employees to choose their level of involvement, ensuring that CSR activities remain a source of inspiration rather than obligation.

Contrary to the held assumptions from which this study stems, the research, not only shows that employees are unlikely to misconduct if their company acts in a sustainable way without them being aware of it but also most of them would react positively to an imposition of CSR activities. This confirms what the literature on the theme sustains, that is, the importance of CSR for employees and their positive perception of the company's effort towards sustainability. Therefore, it adds up to all the studies that recognize sustainability as an advantage for a company rather than a downside.

In conclusion, this study provides important insights into the multidimensional interaction between CSR programs and employee behaviour. It is a call to action for organizations to rethink their talent attraction and retention strategies, embrace comprehensive CSR communication, invest in managerial training and leadership alignment, match CSR practices with unwavering core values, and champion voluntary engagement as an essential component of their sustainability journey. Ultimately, organizations can use CSR to not only create a positive organizational culture but also to cultivate resolute employee engagement, setting them on a path to long-term success in an ever-changing business landscape marked by heightened expectations and ethical imperative.

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8. Appendices

Appendix 1: Interviews Transcripts

Senior Consultant Interview

Date interview: July 11, 2023

Gender: Male

Age: Not Available

Interviewer: Martina D'Occhio

Job of the participant: Senior Consultant

I: So, I'm asking if I can record. Do I have your permission?

P: Yes.

I: Thanks. Alright, let's get started then. Did you know about your company's commitment to corporate social responsibility practices before you were hired?

P: Before my hiring, no.

I: Alright. Did it play a role in your decision to apply for this company?

P: No. In previous experiences, I saw companies that claimed to have a good face in terms of social responsibility, but they had projects that made me hesitant to engage.

I: Okay.

P: It didn't influence my decision.

I: Okay. Do you consider the implementation of these practices a factor of advantage for the company?

P: Yes.

I: Why? Subjectively, of course.

P: It significantly affects how the company is perceived externally. It enables better participation and, in a way, fosters a better culture within the organization. Practicing and sponsoring corporate social actions, beyond employee participation, also involves investment from employees even if they don't actively participate.

I: Alright. How does your company communicate sustainable practices?

P: We have events and internal emails. They communicate activities, requests for volunteer work, and collaborations with third-party companies and NGOs. For instance, during the Emilia Romagna floods, they collaborated with NGOs dealing with such situations. Also, they conduct training courses, specifically on sustainable development, which is a core focus of the company.

I: Do you think these initiatives are sufficient, or do you believe your company could do more or even less?

P: There are many initiatives, heavily sponsored, so in my opinion, they are more than sufficient. Sometimes there might be too many, in a way. That word could be misleading, but it's never too many. Perhaps someone who couldn't participate or hasn't been invested in these activities might feel overwhelmed. There's always a choice, and that's what I want to emphasize.

I: Okay. Do you think all workers are equally involved? Is there a distinction between workers?

P: The company requests equal involvement, and the response might not be the same for everyone. They sponsor in a consistent manner, but also differently, given their presence across Italy.

I: Do you perceive a real commitment from your company towards these practices?

P: Yes, I perceive it. I see it being implemented, and there's concrete evidence. So, yes.

I: How important is it to you that your company engages in these practices?

P: Presently, I'd say it's very important because it adds value to the human aspect. Individuals within the company become vehicles to communicate these aspects externally. This helps project the company's image positively.

I: Now, onto the more personal questions. Do you feel influenced by your company's commitment to sustainable practices, and if so, how?

P: Yes, I feel influenced in terms of sustainability practices. I'm constantly exposed to inputs. Even if I don't participate, it does take time. For instance, I've attended courses, roundtables, and feel absolutely influenced. I find myself thinking about how software development affects the environment, like the concept of carbon neutrality.

I: The next question, if your company were to make a donation on your behalf without deducting from your salary, how would that affect you? Would you feel authorized to perform less at work, thinking you're already doing enough for the community?

P: Yes, I understand the example you're making, but it's personal. The response isn't solely due to the company. It's my personal opinion, and I wouldn't necessarily feel authorized to do less work. However, the influence isn't solely from the company. If the company makes a donation in my name, whether it's from my salary or not, we usually have the option to donate voluntarily. We have a campaign for this among companies we work with, and I don't feel authorized to compensate for a positive action taken by the company. It motivates me to contribute more positively and engage in activities that align with my time, place, and availability.

I: So, if I understand correctly, while the company's donation might not affect your work performance, it does motivate you to engage in additional positive actions personally?

P: Exactly, it's a personal motivation. If the company takes a positive step, it encourages me to contribute positively in other areas. It's about personal time, place, and the mode of participation in various activities, such as manual work or even participating in discussions or attending courses to improve energy consumption.

I: Alright, and how would you feel if your company obliged you to practice sustainable actions that you didn't previously practice? Do you think this obligation would make you feel more liberated,

resulting in performing less at work? And in this case, by sustainable actions, I don't mean donations, but actual practices. For instance, recycling, although that's integrated into daily life now. I mean actions that go beyond that.

P: It could be a case where they require us to make available two hours per week for, let's say, something seemingly insignificant, like taking volunteers with kids to a sports activity.

I: Yes.

P: If it were an obligation, I would probably feel, in relation to those activities, enabled to do so, and it absolutely wouldn't dent my productivity or negatively impact my work situation. It should absolutely be seen as a positive. Naturally, if there was an extra obligation that came across as an imposition, relating to absolute social responsibility, and if I found myself having to do something during my personal commitment, that needs to be weighed in. But otherwise, it wouldn't make me think, "Oh well, I'll behave poorly and do less work because I need to do that other thing."

I: Right. Considering that this is quite a subjective and personal response, in general, do you think workers, in this context, would behave differently if forced to be sustainable? Could this obligation have a negative impact on some workers?

P: I think yes, because not everyone shares the same views towards external concerns. So, regarding the environment, support, and help, I think there would be varied reactions. Some might go against it, others might not be content, or someone might demand an exchange value. For example, if they're required to contribute two hours, they might expect reimbursement for fuel or have constraints on their time because it's not within work hours, and so on.

I: Alright, I understand. So, considering this is indeed quite personal and subjective, do you believe workers, in general, would behave differently if compelled to be sustainable? In other words, could this obligation have a negative impact on some workers?

P: I believe so, because not everyone shares the same attitude toward external concerns, especially regarding the environment and assistance. So, yes, I think there would be varied reactions. Some might resist, while others might not be content and could demand some form of compensation. For

instance, if they're required to contribute two hours of their personal time, they might expect reimbursement for expenses like fuel, or they might simply have time constraints due to personal commitments.

I: I see. Okay, those were all the questions. We're done, and we managed to finish in exactly 15 minutes.

P: Yes, indeed. Thank you.

P: You can also continue recording this, about the company I used to work for, which mirrored these (corporate social responsibility) activities. Maybe there could be collaborations with other companies that were also doing these things, but I'm not implying any shady business, no, not at all.

I: Is it like greenwashing?

P: Well, no, it didn't reach that point. I mean, there was a company that had numerous suppliers, and some of these suppliers were involved in activities that weren't entirely ethical. Alright, it wasn't about drugs or anything like that, but it was about illegal money transfers, for instance.

I: I see, I understand.

P: Yes, they exploited certain situations for personal gain. It wasn't the right approach, I understand.

I: Indeed, considering that. So, the next question, how would you feel if your company obliged you to practice sustainable actions that you didn't previously practice? Do you think this obligation might make you feel more liberated but perform less at work? And in this context, by sustainable actions, I don't mean donations, but actual actions. For instance, let's say, recycling, which is now integrated into everyday life. I mean actions that go beyond that.

P: It could be a case where we're required to make ourselves available for two hours per week. For example, doing something seemingly insignificant, like accompanying volunteers and kids to a sports activity.

I: Yes.

P: If it were an obligation, I would probably feel, regarding those specific activities, enabled to do so, and it absolutely wouldn't diminish my productivity, nor negatively impact my work situation. It should absolutely be seen in a positive light. Of course, if there were an additional obligation, more like an imposition, relating to overall social responsibility, and if I found myself having to do something during my personal commitments, that would need to be weighed. But otherwise, I wouldn't consider it as, "Well, I'll just behave poorly and do less work because I need to do that other thing."

I: Right. Since this is quite a subjective and personal response, in general, do you think workers might behave differently if forced to be sustainable? Could this obligation have a negative impact on some workers?

P: I think so, because not everyone shares the same attitude toward external concerns. So, when it comes to being environmentally conscious and offering assistance, I believe there would be varied reactions. Some might resist, while others might not be content and could demand some form of compensation. For instance, if they're required to contribute two hours of their personal time, they might expect reimbursement for expenses like fuel, or they might simply have time constraints due to personal commitments.

I: I see. Okay, those were all the questions. We're done, and we managed to finish in exactly 15 minutes.

P: Yes, indeed. Thank you.

[End of the interview]

Strategic Analyst Interview

Date interview: July 31, 2023

Gender: Female

Age: Not Available

Interviewer: Martina D'Occhio

Job of the participant: Strategic Analyst

I: Were you aware of your company's level of commitment to corporate social responsibility practices before you were hired?

P: No.

I: Okay. Did it play a role in your decision to apply to the company? Why or why not?

P: Well, I wasn't aware of it, so initially, it didn't have a particular influence.

I: Do you believe the implementation of these practices is an advantage for the company in general?

P: Yes, I do think so. However, the way these practices are communicated should be a bit more market-oriented. I don't think it carries the right weight.

I: Right. And moving on to the second section about communication with employees, how does your company communicate these sustainable practices?

P: Well, generally, they organize meetings and there are certain formats.

I: Okay.

P: However, I feel that the communication doesn't carry the right weight. I think it's not so effective. Often, when you enter the company at an entry-level position, you don't have a great understanding or knowledge of these matters. And from the superiors, from those who are higher up, there should be guidance, but all that gets somewhat diminished.

I: I see. Alright, and in fact, the second question is, do you think these initiatives are sufficient, or do you think your company could do more? Or on the contrary, do you think the company is already doing more than enough? So, you would say it can do more due to the reasons you've listed?

P: Exactly.

I: Do you believe that all workers are involved at the same level, or do you think there's a distinction among them?

P: I think, at the basic level, everyone is more or less at the same level.

I: Then, in terms of your perception of the company's commitment, do you perceive a genuine commitment from your company towards these practices?

P: Well, I think formally, yes. And I think it's one of the companies that commits the most, but there are still gaps when it comes to the actual implementation.

I: And, in your opinion, why should a company invest in CSR practices?

P: In my opinion, if we look at it from this perspective, it could actually increase employee satisfaction and provide personal and professional growth opportunities. But, real satisfaction would be greater. If it's just something formal, I think the commitment diminishes and consequently, the positive effects we could actually achieve are not really present. So, it becomes more like a piece of paper with no real impact.

I: And subjectively, how important is it to you that your company engages in these practices?

P: I think it's quite important. It should have an impact on satisfaction and somewhat on the employee's performance. But in this case, it's more like a theoretical thing and nothing more.

I: Alright. And now moving on to the more subjective questions, which are for the study. Do you feel influenced by your company's commitment to sustainable practices? If so, in what way? And in this case, positively or negatively?

P: I don't really feel influenced by these practices.

I: Okay, so you would say that the level of influence isn't sufficient in a way, that it doesn't even make an impact?

P: Exactly.

I: Alright. And how would you feel if your company made a donation on your behalf without deducting it from your salary? Would that have a positive effect on you, or would you feel authorized to do less work because you feel you're already contributing enough to the community, to society?

P: No, actually, I don't think it would affect my commitment to work because of this. On the contrary.

I: Okay. And how would you feel if your company obligated you to practice sustainable actions that you didn't practice before? Do you think this obligation would make you feel more free to perform less at work?

P: Well, in that case, I would definitely feel negatively about it. It's not something spontaneous, it's a constraint. So, it would definitely have a negative effect.

I: Yes, because in this case, I've given the example of when, I don't know, a law or directives are passed, and then the company wants to oblige you to carry out certain actions. But, in any case, it would result in an obligation on your part to introduce new behavior into your life. Okay, we've talked about how this might have a negative effect. And always considering the previous question, do you think workers would behave differently if compelled to be sustainable? Could this have a negative impact rather than a positive one?

P: Yes, absolutely. I think it would lead to a sort of discontent or a sense of entitlement to do what they want. If they are forced into it, there's a sense of discontent that results in a negative effect. It's like feeling demotivated.

I: I see. Okay, that's the last question.

[End of the interview]

Manager Interview

Date interview: July 10, 2023

Gender: Female

Age: Not Available

Interviewer: Martina D'Occhio

Job of the participant: Management Consulting Manager

[Comments: The interviewee was in a silent room, so it was possible to hear and register properly her answers without disturbances.]

I: So let's begin. Did you know about your company's level of commitment to corporate social responsibility practices before you were hired?

P: No, honestly, I didn't know before being hired, and even in the early years of my career, I wasn't very aware of it. I must say that in recent years, either more of it is happening or maybe I'm just becoming more aware of it. There's also more sponsorship of various initiatives related to these practices, at least within this company. So, over time, I've become more aware. It definitely wasn't a driving factor for me... am I jumping ahead?

I: The next question was whether it played a role in your decision to apply for the company or not. Did it? And why?

P: I suspected that... the answer is that, since I didn't know much about it, it didn't really play a role. If I have to think about it now, regarding any potential applications elsewhere, or looking back, it might have a role... let's say it probably wouldn't be among the top five things that would guide me towards one company or another, but it would certainly be relevant.

I: So, do you generally consider the implementation of corporate social responsibility practices to be advantageous for the company?

P: Certainly, in some way, they are. I agree, especially if we're talking about advantages in terms of attracting and retaining talent, as you pointed out in the first two questions. Knowing that your

company is somehow engaged in positive actions definitely increases the engagement of employees or candidates with the company. From my point of view, this isn't a primary driver for a candidate's choice, but it does play a role.

I: How does your company communicate its sustainable practices?

P: Well, the company definitely communicates through internal social channels... basically, internal tools used for mass communication within the company. Are you still in the early stages?

I: Yes.

P: Alright, so you might not have access to these channels yet, but we have various tools the company uses for mass communications to employees, like important emails. For instance, during the COVID situation, the company organized a fundraising campaign and pledged to match the amount contributed by employees who wanted to participate. So, let's say I donated 100 €, the company matched it with another 100 € from their side. The more significant actions are communicated via email. Other initiatives are sponsored through internal channels, like these pseudo-company social platforms. Also, if you take a walk around the office, there are screens displaying repeated videos, and among these, various social responsibility initiatives are communicated. Another point is the recycling of office materials, which are donated to institutions.

I: Do you think these initiatives are sufficient, or could your company do more, or maybe it's doing more than enough?

P: Well, I would definitely exclude it being more than enough. It's clear that the company is doing a lot. Personally, I don't have a benchmark to judge whether it's a lot or a little because I honestly don't know what others are doing. There's always room for improvement, but honestly, I'm satisfied with the ongoing initiatives.

I: Do you believe that all workers are equally involved, and do you think there's a distinction in their level of engagement when these initiatives are communicated?

P: In terms of communication, at least from what I've seen, communication is mass-based and the same for everyone. I'm not sure if for leadership levels, there might be a different type of communication or perhaps a more personalized version. I can't say because I don't have visibility on that. That being said, from the initiatives I've witnessed, it seems like everyone is equally involved and can support them in the same way. It also depends on the individual's inclination to participate or support an initiative. In the example I mentioned earlier, the donation wasn't mandatory. If you wanted to make a contribution, you did it. If you wanted to direct it to a specific cause, you had that freedom. If you didn't want to contribute, you didn't have to.

I: Now, I'll move on to questions about your perception of the company's commitment. From your perspective, do you perceive a genuine commitment to these practices from your company? If yes, why? If not, why not?

P: Well, I do perceive a commitment because these practices are being carried out in various contexts. Obviously, there's always a branding aspect to it. Adopting these practices also signifies a positioning, at least in my opinion, of the company's stance in the eyes of both its employees and external people. Let me revisit the question for a moment... because the second question is about why the company should invest. Yes, there's a branding dimension, and, as you said earlier, there's a sense of positive reputation. I also think that aligning with specific issues creates awareness and, by creating awareness, it has a positive impact on people. When they see the company moving in a certain direction, they tend to develop a sensitivity towards those issues. So, probably, from my point of view, it's mainly for brand image and also the positive outcome of sensitizing people towards these issues.

I: Yes, so moving on. How important is it to you that your company engages in these practices? And related to that, do you feel influenced by your company's commitment to sustainable practices?

P: Well, I'd say on a scale of one to ten, if I had to assign a value, I'd give it an 8. So, it's definitely quite important, perhaps not an ultra-top priority, but certainly a top priority for the company.

I: Transitioning to the effect of sustainable practices, do you feel influenced by your company's commitment to sustainable practices, and if so, how?

P: As I mentioned earlier, the company's awareness efforts also impact its employees. Seeing the company address certain issues, whether they're related to social responsibility or any topic that touches not just corporate life but our lives as a whole, does sensitize its employees. Absolutely, I feel influenced, and it's a positive influence. The company positions itself in a very positive way.

I: How would you feel if your company made a donation on your behalf without deducting from your salary, with a positive impact? And the follow-up question, would you feel justified to perform less at work because you believe you're already doing enough for the community?

P: This is a complex question. At my current level of productivity, it's justified not only by motivation and softer aspects but also by my salary. The company tells me, "I'll give you X, and you need to produce Y." If this donation was added as a bonus, it would actually encourage me more because it feels like an additional benefit.

I: Do you think there's no negative effect?

P: I don't see a negative effect. I can't imagine why there should be one. Personally, it seems like an extra thing the company gives me, and it's a matter of pride too.

I: It might be different if it was taken directly from your salary, right?

P: Well, I wouldn't consider that fair. Making a donation involuntary by taking it from the salary wouldn't be right.

I: The next question is not directly related, but how would you feel if your company enforced sustainable actions that you previously didn't practice? Do you think workers would behave differently if they were forced to be sustainable, and could this have a negative impact on their overall sustainability awareness?

P: Let me break this down. In the previous example, it was quite extreme, and it involved coercive measures. For instance, taking money directly from my salary. That would probably be perceived negatively, and my productivity might decrease. On the other hand, if it's more of an incentive, I'd perceive it positively and would be more driven to be productive.

I: So, in essence, when a certain level of freedom is taken away in these actions, there's probably an impact. Considering the previous question, do you believe workers would behave differently if they were compelled to be sustainable? And do you think this might have a negative rather than a positive impact on sustainability awareness?

P: Well, I'd like to differentiate. We gave an extreme example earlier, which isn't ideal. If it's more about influencing behaviors at a softer level, like the classic example of recycling, I still see a positive balance. I don't think the company enforcing recycling would reduce my productivity. In fact, if I see these actions without understanding the purpose, it's more neutral. So, I don't understand why forcing me to recycle would decrease my productivity. At least for me, it wouldn't. For any soft actions like this, if I knew at the end of the year that our sustainability report showed successful recycling efforts or other positive outcomes, I'd be even more motivated. It shows a positive result that we collectively achieved, and it would further strengthen my commitment to the company.

I: So, to conclude, it generally has a positive impact, even if there's talk of obligation. It seems like asking employees to change their behavior for the sake of sustainable practices, with the right approach, can lead to positive outcomes.

P: Definitely, but of course, it's subjective. I've been answering from my subjective perspective, as I can't speak for others. From my point of view, I agree. Each initiative would need to be analyzed individually. Some initiatives might not have a positive impact, and they could even have a negative one. However, there are many initiatives that, all in all, I believe have a positive impact.

[End of the interview]

Management Consulting Analyst Interview

Date interview: August 2, 2023

Gender: Female

Age: Not Available

Interviewer: Martina D'Occhio

Job of the participant: Management Consulting Analyst

I: Alright, let's start. Did you know about your company's level of commitment to corporate social responsibility practices before being hired?

P: No, before being hired, I knew that the company was particularly focused on sustainability-related issues, but honestly, I hadn't looked into it.

I: Okay, so it didn't play a role in your decision to apply to the company, then. Why didn't you know about it?

P: Because I wasn't aware, and also, I had considered other factors.

I: Alright. Do you believe the implementation of these practices is generally an advantage for the company?

P: Yes, because nowadays, it's important to present yourself in the market as a company that is close to certain issues. So, for example, Accenture, while offering services rather than directly producing products, has a different approach to sustainability compared to a company that produces plastic bottles.

I: Okay. How does your company communicate the sustainable practices it implements?

P: Well, it's usually done through...

I: This is always towards the employees, right? How does it communicate internally?

P: Internally, they sometimes communicate through emails, or specific workshops are conducted where they explain the activities that have been carried out and what future initiatives are planned. So, it's done this way.

I: Okay. Do you think these initiatives are sufficient, or do you think your company could do more? Or, on the contrary, do you think the company is already doing more than enough?

P: No, I think the company is already doing more than enough.

I: Okay. Do you think all workers are involved at the same level, or do you think there's a distinction among them?

P: No, actually, being an inclusive company, there are no discriminations, so to speak, towards certain categories.

I: Okay. Do you perceive a genuine commitment from your company towards these sustainable practices?

P: Yes, there's definitely a real commitment, and I believe it's sufficient for now. I might have missed a part of the question.

I: No, it was asking, why or why not? Obviously, it's always subjective, there's no right or wrong answer.

P: Yes, yes, but I believe it's sufficient.

I: Okay. According to you, why should a company invest in these corporate social responsibility practices?

P: Well, because it's a topic that concerns all of us and has impacts not only on our work but also on our personal lives. So, I think every individual and every organization, be it a company or anything else, should do their part. An example from Accenture is that the offices remain closed on Fridays as a way to reduce emissions. It's because, during that time, electricity, water, and all the resources aren't used.

I: Right. And now we come to the more subjective, personal part. Do you feel influenced by your company's commitment to sustainable practices? If so, how, and in what way – positively, reactively, or negatively?

P: Well, yes, I definitely feel influenced, and also in a proactive way. For instance, when I joined, I was used to buying bottled water and other things like that, but Accenture provides water dispensers for everyone's use. So, there are no plastic bottles, and now I and my colleagues always have our refillable bottles that we use. So, this is definitely an example of a common practice that allows us to make a contribution.

I: Certainly. And how would you feel if your company made a donation on your behalf without deducting it from your salary? Would you feel good about it, or would you feel authorized to do less work because you feel you're already contributing enough to the community?

P: No, I would actually feel very happy and proud to be a part of such a company. However, it doesn't imply that I can do less work just because I've done something good.

I: Okay. On the contrary, how would you feel if your company obligated you to practice sustainable actions that you didn't practice before? Do you think this obligation would make you feel more free to perform less at work?

P: No, no. If my company tells me that behaving in a certain way is right, it doesn't directly impact my work. At least, I don't see sustainable practices as something that a company can impose, and they are not directly related to work performance.

I: Okay. And the last question, considering the previous one, do you think workers, in general, would behave differently if compelled to be sustainable? Do you think this could have a negative impact rather than a positive one?

P: If workers were forced?

I: Mm mm.

P: Well, as I mentioned earlier, I think these two things should be separated. Just because everyone is forced to follow certain practices doesn't mean it will affect their work negatively or decrease the quality of their work. That's my opinion.

[End of the interview]

Packaged App Development Team Lead interview

Date interview: August 14, 2023

Gender: Female

Age: Not Available

Interviewer: Martina D'Occhio

Job of the participant: Packaged App Development Team Lead

I: Alright, let's start. Did you know about your company's level of commitment to CSR practices before being hired?

P: No.

I: Okay, did it play a role in your decision to apply to the company?

P: No.

I: Why not?

P: Because I was an intern, so I wasn't interested in the company's principles. It was a temporary job, yes.

I: I see. Do you believe the company's implementation of corporate social responsibility practices is an advantage?

P: Yes.

I: Alright, why?

P: Because multinational companies like ours have more factors to benefit from and gain more.

I: Makes sense. How does your company communicate its sustainable practices?

P: Ah, through emails and meetings.

I: Okay, do you think these initiatives are sufficient, or do you think your company could do more, or do you think it's doing more than enough?

P: Well, this is difficult.

I: It's always subjective.

P: Yes, yes. I think the company believes it's doing enough because it constantly updates us through the portal and emails we use every day. But in daily life, perhaps there could be more.

I: I understand. Do you think all workers are involved at the same level, or do you think there's a distinction among them?

P: No, because some people are more involved. For instance, there's the manager in charge of sustainability, and there are people who write articles about sustainability. So, these individuals feel more involved compared to others.

I: I see. So, you think there is a distinction among workers?

P: Yes, I know colleagues who work in this area.

I: Okay. In your opinion, why should a company invest in these practices?

P: For the greater good.

I: Alright, how important is it for your company to engage in these practices?

P: Quite important.

I: Okay, now we come to the more subjective questions. Do you feel influenced by your company's commitment to sustainable practices, and how?

P: Not much.

I: Okay, in what way? Does it have a positive or negative effect?

P: Feeling influenced by these things is positive.

I: Okay. How would you feel if your company made a donation on your behalf without deducting it from your salary? Would it have a positive effect, or would you feel authorized to do less work because you feel you're already contributing enough to the community?

P: No, I think I would be indifferent.

I: Alright. And how would you feel if your company obligated you to practice sustainable actions that you didn't practice before? Do you think this obligation would make you feel more free to perform less at work?

P: No, I wouldn't like to be forced, but it also depends on what they would make me do.

I: I understand. Considering the previous question, do you think workers would behave differently if compelled to be sustainable? Do you think this could have a negative impact rather than a positive one?

P: Imposing something is never good.

I: Alright, so it could have a negative impact, especially on a few individuals?

P: Yes, just on a few people.

I: So, it depends on how they relate to sustainability and such matters?

P: Yes.

I: Okay, this is the last question.

(The interviewee began discussing how the initiatives are managed within the company, connecting it to the fact that people have different attitudes towards them.)

P: I didn't participate in an initiative because they scheduled it during the week I was on vacation, and they informed us only a week before. So, it could be a bit of laziness or also disorganization. Even the "Race for the Cure," I participated, but my colleagues didn't show up. In the end, I ran the race on my own.

I: And there wasn't proper organization, like it could have been better planned, or even a designated meeting point?

P: There are individuals who feel directly involved and organize all these things. They are the ones who organize them, and in a way, they want to show off to the bosses. There are only a few people who truly get involved. The older colleagues take a negative stance because, in their view, participation is just about trying to impress the bosses. They aren't really interested.

I: I see, I understand your point.

P: So, in terms of sensitivity, what could they force us to do? Like, to use an electric company car?

I: Yes, in the end, it could be about certain actions in daily life. Well, the simplest thing that comes to mind is recycling.

P: Actually, we already do that in the office, and it's become a habit even in our daily lives. It's not something we didn't do before.

I: Maybe something we didn't do before could be, in fact, related to personal freedom. For example, a donation, or maybe mandatory volunteer work every month. It could be something like that.

P: Our colleagues wouldn't do it; they'd complain. I don't know if work productivity would be affected, but morale would, because these people would complain. And in the end, the complaint would only affect the people they work with, causing them to work poorly, maybe because they are

bothered by the complaining person. Maybe these colleagues are influenced by the complainer. So, in the long term, yes, coercion is never good.

For example, with the 50% women policy, you see that those below don't spread rumors and negativity as much.

I: No, I understand, of course.

P: So, in reality, the responsibility of directors and managers means that they are truly representatives of the company's values.

I: Okay.

P: Yes, if they feel forced, they do it poorly.

I: Absolutely, I understand your perspective. It's actually something I hadn't considered, but it does have an impact. Because, naturally, if an authoritative figure you interact with provides you with reassurance, things are different.

P: So, theoretically, the company should promote those who uphold its values. But in reality, that's not how it works. In the end, values don't matter that much. What counts is day-to-day work, what we do. So, even if you're not a bearer of the company's values, you still move forward.

I: Yes, I agree, I understand.

P: That's one of the reasons people change companies frequently. Yes, because if you believe in your company, you aren't solely guided by money or career. That's why this is so.

[End of the interview]

Appendix 2: Consent Form

- I, the undersigned, _____ voluntarily consent to participate in this research

project;

- understands that by giving consent now, you have the option to withdraw within three days or refuse to answer any questions without any consequences;
- understands that your permission can be withdrawn and have the interview data within two weeks after the interview, in which case the content will be deleted;
- confirms that the purpose and nature of the project has been fully explained and that all issues in this regard have been clarified:
- understands that participation in the project includes answering questions about the company's sustainable practices and policies;
- understands that it will have no monetary benefit from participation in this research project;
- gives his consent to the audio recording of the interview for the sole purpose of this research project;
- understands that all information provided for this research project will be treated with extreme confidentiality;
- understands that by signing this training consent and the audio recordings will be kept exclusively by the thesis student;
- understands that a transcript of the interview in which all identifying information has been removed will be maintained for the duration of the project;
- understands that at any time it is free to contact the thesis student involved in the research in order to ask for further clarifications and information.

Appendix 3: Interview Questions

1. Influence of CSR during the hiring process

- Did you know your company's commitment level to csr practices before being hired?
- Did it play a part in your decision to apply for the company? Why? Why not?
- Do you think that implementing csr practices is a factor of advantage for the company?

2. Communication of CSR practices

- How does your company communicate sustainable practices?
- Do you think that these initiatives are enough, or do you think your company could do more? Or on the contrary, do you believe that the company is doing more than enough?

- Do you think that all the workers are involved at the same level? Why? Do you think that there is a distinction between them?

3. Perception of the company's effort

- Do you perceive real commitment towards these practices from your company? Why? Why not?
- What is, according to you, the reason why a company should invest in CSR?
- How important is it for you that your company is committed to these practices?

4. Effect of sustainable practices on employees (motivation and performance) & impact on employees' behaviour

- Do you feel influenced by your company's commitment towards sustainable practices? Why and in what ways?
- How would you feel if your company makes a donation on your behalf without taking it from your wage? Would you feel good? Would you feel authorized to perform less in your job because you feel you are doing enough for the community?
- How would you feel if your company makes you practice sustainable actions that you didn't practice before? Do you think that "this obligation" would make you feel free to perform less at work?
- Considering the previous question, do you believe that workers would behave differently if forced to be sustainable? Do you think that could negatively impact them instead of positively?