

CONSUMERS' ATTITUDE TOWARD CORPORATE SOCIAL RESPONSIBILITY: DOES GENDER MATTER?

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Abstract

We examine the relationship between consumers' attitude toward CSR and CSR behaviors. This study finds support for such a link. Nearly all the consumers' CSR attitudes were positively correlated with CSR behaviors in this study. Then we also find evidence that gender significantly influences this relationship in terms of attitudes and behaviors. From an academic perspective, this study provides an extensive literature review on the topic of gender differences in perceptions, expectations and attitudes of business ethics, CSR and corporate sustainability. From a business perspective, the knowledge of substantive significance of gender differences in customer CSR expectations and perceptions supports the design of targeted CSR initiatives. Indeed, when CSR initiatives are designed according to customer characteristics (gender, education and age), it is easier to monitor and improve their effectiveness.

Keywords: CSR behaviors, consumers' attitude, gender, CSR, corporate sustainability.

Introduction

Over recent decades it has been increasingly recognised that companies must behave responsibly, to respect the needs of current and future generations and preserve their rights to live in environments that are safe, healthy and rich with opportunity. To do this they must consider the impact of their productive activities on the social, environmental and economic dimensions in which they operate. Thus companies should have in place a process to integrate social, environmental, ethical, and human rights concerns into their business operations and core strategy, in close collaboration with their stakeholders. Nevertheless some companies act irresponsibly, and so cause environmental and social harms (e.g. Quintana-García et al. 2018; Rosati et al. 2018). Given the contrasts among company behaviour and the simultaneous variety of offer in advanced economic systems, customers then have the opportunity to choose their

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purchases from those companies that operate in a sustainable manner (Uzunoğlu et al. 2017). The enactment of this capacity implies that the customers are knowledgeable about the degree of responsibility of the companies of which they are stakeholders (Kim et al. 2020). Along these lines there has been much debate as to whether attitudes toward the social issues and demographic variables such as gender, socio-economic status, political party affiliation, and age, can provide meaningful indicators that a person will support CSR activities. Gender appears to be among the most likely indicators of concern for CSR activities.

Several CSR studies on gender differences argue that women are more ethically responsible than men, and tend to act more sustainably (Alonso-Almeida, 2013; Mejri and Bhatli, 2014; Marz et al. 2003). Female consumers have been found to care more about environmental consumption than males (Luchs and Mooradian, 2012), demonstrating a longer-term orientation that considers the impact of consumption on future generations (Casimir and Dutilh, 2003), in addition to caring more about social issues generally than men (Eagly et al. 2004). Other studies examining specific environmental issues find that females demonstrate greater concern about genetically modified foods (Alonso-Almeida, 2013), global warming (McCright, 2010), and household recycling (Xiao and Hong, 2010). Research has also found that females seek disclosure of CSR activities more so than males (Fernandez-Feijoo et al. 2014). Similarly, boards of directors made up of a higher percentage of females tend to ensure reporting of CSR activities occurs (Fernandez-Feijoo et al. 2014). The findings provide some initial indication that there is a precedent for focusing on gender when examining the impact of CSR initiatives. In this regard, Shiva (1988) argued that women have higher perceptions in terms of ecological degradation and adopt practices and behaviours that are more socially and environmentally responsible and sustainable. Given the evidence that gender appears to matter in terms of concern for social responsibility and the overwhelming strength female consumers hold in the marketplace, we attempt to address the question of whether gender influences consumer attitudes and behaviors as they relate to corporate social responsibility strategies?.

Literature Review and Conceptual Background

While CSR refers to corporate discretionary practices and contributions for social welfare and community well-being (Kotler and Lee, 2005), customer participation encompasses the discretionary expression of a customer's informational, physical, behavioral, and emotional contribution to the firm's service process beyond consumption (Uzkurt, 2010). In particular, customers' CSR participation critically supports the firm's CSR, including responsible behaviors in society and personal interactions between customers and service providers (Cha et al. 2015). Some studies have shown that customers' behaviors are largely affected by how they perceive the firm's CSR actions (Bhattacharya and Sen, 2004). A positive relationship between customers' CSR perceptions and their favorable support for the firm leads to its greater devotion to CSR initiatives (Bhattacharya and Sen, 2004). For instance, customers' CSR perceptions positively influence purchase and loyalty intention, as well as consumers' evaluations of a company (Bhattacharya & Sen, 2004). The firm's CSR actions affect customers' responses to its brand and products, brand choice, and brand recommendations (Bhattacharya and Sen, 2004).

Although customers' CSR perception has the primary impact on a company (e.g., such as willingness to support the company, resilience against negative company information, and consumers' awareness about its CSR motives), it also affects other "secondary" outcomes related to both the partner relationships and the primary cause or social issue at the core addressed by the company's CSR efforts (Bhattacharya and Sen, 2004). Lichtenstein et al. (2004) found that a firm's CSR increases customers' purchase behavior and their donations to corporate-supported non-profit organizations. Consumers respond to a firm's CSR activities in multiple ways beyond buying a product or service (Sen et al. 2006), and such business returns from CSR depend on how consumers perceive a firm's CSR activities (Du et al. 2010). Koch et al. (2019) suggested that participatory CSR activities are related to stakeholders' awareness of CSR issues and potentially lead to their attitudinal and behavioral changes. Positive CSR perceptions increase customer attitudes toward companies when customers highly support CSR (Pomeroy and Dolnicar, 2009). Bigné et al. (2009) suggested that CSR support affects the elaboration of customers' information process related to the evaluation of corporate image.

CSR requires firms to move from shareholder-value creation paradigms to stakeholder-management approaches where the effects of their actions on all constituencies are considered (e.g. shareholders, customers, employees, the natural environment, the local community) (Smith, 2003; Stubbs and Cocklin, 2007). However, as Mohr et al. (2001) admit, because CSR payoffs take time to appear, economic and social obligations may be confronted in companies that have a short-term perspective or have time restrictions to create monetary benefits. That is why some researchers exclusively include social dimensions related to philanthropic, legal, or ethical obligations when assessing how CSR is applied within an organisation (Crespo and del Bosque, 2005).

The concept of CSR has been discussed in the literature in considerable detail; however, no single definition has been established as the dominant approach for conceptualizing CSR (Maignan and Ferrell, 2004). According to Schuler and Cording (2006, p. 544), CSR can be understood as "a voluntary (i.e., not directly mandated by government regulation) business action that produces social (third-party) effects" and includes three main elements: social outcomes, market and social behavior, and voluntary behaviors. While there has been general agreement that CSR relates to "a company's commitment to minimizing or eliminating any harmful effects and maximizing its long-run beneficial impact on society" (Mohr et al. 2001, p. 47), the main discussion in the literature has been focused on what activities or domains should be included as components of CSR. A widely used concept is the "pyramid of corporate social responsibility" developed by Carroll (1979). Carroll conceptualized CSR as four expectations that society has of organizations: the economic domain ("being profitable"), the legal domain ("obeying the law"), the ethical domain ("being ethical"), and the philanthropic domain ("being a good citizen"). Based on this concept, several attempts have been made to classify the CSR practices of corporations (Brunk, 2010; Wagner et al. 2009).

Prior studies suggest that the concept of CSR has become an important driver of shopping behavior (e.g. Oppewal et al. 2006). Consumers expect different kinds of CSR activities, not only in traditional marketing areas but also in how retailers execute their marketing strategy in society (Oppewal et al. 2006). Furthermore, it is necessary for CSR initiatives to exceed consumer expectations (Creyer and Ross, 1997). The relationship between perceived CSR activities and

consumer behavior is indirect, moderated by the moral values of consumers (Luo and Bhattacharya, 2006; Schuler and Cording 2006). Barone et al. (2000) showed that the perceived motivation, orientation, and credibility of CSR initiatives are relevant to the purchasing intentions of consumers. When consumers are made aware of what CSR is, it appears that CSR does lead to positive attitudes and stronger behavioral intentions toward buying products from a socially responsible company (Pomering and Dolnicar 2009; Sen et al. 2006). Hence, communicating CSR activities is essential to enhance CSR awareness. In particular, communication channels that are not directly controlled by the corporation play a major role in CSR communication, as does the type of CSR program (namely institutional, as opposed to promotional) (Pomering and Dolnicar 2009).

Furthermore, the influence of CSR on consumers' purchase intention can be direct or indirect. The effect is indirect when a corporate context for purchase intention is created, that is when consumers know the company and its CSR efforts. However, a company's CSR actions can also have a direct influence on the attractiveness of its products. Here, a company's CSR initiatives directly affect purchase intention, as the CSR initiative corresponds to the consumer's CSR beliefs and his/her support for the initiatives (Sen and Bhattacharya, 2001). Consumers who respond more positively to CSR activities have also been found to take more responsible purchase decisions and act more responsibly in their disposal behavior (Mohr and Webb, 2005).

Schema theory also explains why people negatively evaluate the motive for the company's CSR activity when the company-cause fit is low. According to schema theory, people tend to process new information based on existing knowledge (Mandler 1982). When they encounter new information that is consistent with their cognitive structure (i.e., schema), they can easily process it without much cognitive effort. On the other hand, if they are exposed to new information that is not compatible with the existing schema, they tend to feel cognitive dissonance and activate more cognitive resources to process it (Festinger 1957; Meyers-Levy and Tybout 1989). As a result, they tend to reduce the psychological discomfort by refuting or ignoring new information (Lee and Schumann 2004; Mandler 1982). That is, consumers might question the sincerity of the company's motives and negatively evaluate the CSR activity when the company-cause fit is low (Rifon et al. 2004). Therefore;

H1: There will be a positive relationship between a consumers' attitude toward CSR and their willingness to behave consistently with those attitudes.

Prior research that has examined the relationship between CSR and gender has focused on aspects of leadership (Marshall, 2007), ethical issues (Lamsa et al. 2008), employee commitment (Brammer et al. 2007), perceptions of disclosure (Shauki, 2011), environmental strategies (Kassinis et al. 2016), and CSR initiatives related to gender equality (Maximiano, 2007). Findings suggest that women value corporate social and ethical issues more than men (Peterson, 2004; Lamsa et al. 2008). In systematic literature review in areas (e.g. marketing, ethics, psychology) where gender differences are reliably observed, Meyers-Levy and Loken (2015) concluded that, in dealing with research comparing male and female, the term "sex" tends to be used in the biological sciences, whereas the term "gender" tends to be used in the social-psychological literatures. In the current article, the term "gender" is considered as synonymous with "sex" and

does not refer to the social and cultural meaning of gender (e.g. gender roles and stereotypes). This choice is in keeping with previous studies concerning gender/sex differences in business ethics, CSR and sustainability, which tend to use the terms “sex” and “gender” interchangeably, referring to the male/female distinction as “gender” (e.g., Perez and Rodríguez del Bosque, 2013; Lamsa et al. 2008).

To explain further the difference between men and women and their valuation of CSR initiatives, researchers have often adopted the social identity theory perspective. Social identity theory suggests that an individual’s self-concept is strongly influenced by their membership of different social groups, and that gender is a major influence in a person’s self-concept and value perceptions (Tajfel and Turner, 1985). Subsequent work in this area has found that females see corporate citizenship behaviors such as CSR as more important than males (Ibrahim and Angelidis, 1994). While these papers have tended to focus primarily on attitudes, research in the management discipline has adding employee behavior as well. Brammer et al. (2007) examined the relationship between employee’s perceptions of their firm’s CSR initiatives and employee commitment to the firm (likelihood to exit). Brammer et al. (2007) suggest that employee commitment behaviors were also a component of social identity theory. These prior findings suggest that social identity theory may impact both attitudes and behaviors. In the consumer behavior domain, we propose that we will find the prior relationships suggested by social identity theory. Specifically, we hypothesize that females will have stronger attitudes towards CSR initiatives, and that their behaviors will be more strongly influenced than males. Therefore;

H2a: Females will have stronger attitudes toward CSR than males.

H2b: The relationship between consumers’ attitude toward CSR and their willingness to behave consistent with those attitudes will be moderated by gender, such that when the consumer is female the relationship will be stronger.

Methodology

Data and procedure

Procedures and Sample A web-based survey tool was utilized to collect the data. A total of 281 responses were collected and 119 were useable for the analysis. The 162 unusable responses were discarded for not completing the survey. The make-up of the final sample was as follows: 49% male and 51% female with an average age between 22 and 25. The survey was distributed in a college of business of a large, southwest, public university, resulting in 83% of respondents being business majors. Students were appropriate for this study as they are consumers that go through a decision-making process when making buying products or services. The students comprising our sample are members of the millennial generation and as such they represent roughly a quarter of the US population and account for \$200 billion in annual purchases. Additionally, students have been found to hold a higher level of concern for social and environmental problems and see these as potentially having more direct impact on their lives (Wong et al. 2010).

Measures

Constructs were developed for attitudes and behaviors toward CSR based on five dimensions of CSR relating to environment, community, employee welfare, corporate governance, and economic benefits. Factors were identified by eigenvalues greater than 1.0, all Cronbach alpha reliability scores were higher than the theoretically acceptable minimum of .70 for all constructs (Nunnally, 1978).

Independent Variables

Attitude toward Environmental CSR. An 8-item scale ($\alpha = .754$) was used to measure consumer attitudes toward environmental CSR, which was adapted from Antil (1984) socially responsible consumption behavior and from Fraj and Martinez (2007) environmental attitude scale. *Attitude toward Community CSR.* A 6-item scale ($\alpha = .747$) was used to measure consumer attitudes toward community CSR, indicating a consumer's attitude toward corporations being involved in and supporting the community in which they operate. These items were adapted from Lichtenstein et al. (2004) perceived CSR, and from Valentine and Fleischman (2007) perceived CSR. *Attitude toward Employee Welfare.* A 5-item scale ($\alpha = .829$) was used to measure consumer attitudes toward employee welfare within an organization. These items were adapted from Jamali (2008) CSR for employees as key stakeholders. *Attitude toward Corporate Governance.* A 6-item scale ($\alpha = .853$) was used to measure consumer attitudes toward corporate governance within an organization. These items were adapted from Jamali (2008) CSR for consumers as key stakeholders. *Attitude toward Economic CSR.* Factor analysis was used to refine a scale measuring consumer perceptions of corporate CSR targeted towards economic issues. This resulted in a 6-item scale ($\alpha = .862$). These items were adapted from Quazi and O'Brien (2000) CSR is beneficial for business, and from Singhapakdi et al. (1996) perceived role of ethics and social responsibility. *Attitude toward CSR.* In addition, we created a variable combining all five aspects of CSR attitudes as they are typically described as multi-dimensional construct and is informative by providing an overall look at CSR (Melo and Garrido-Morgado, 2012; Costa and Menichini, 2013). *Gender.* Dummy codes were utilized to designate gender.

Dependent Variables

Behaviors based on Environmental Factors. A 4-item scale ($\alpha = .903$) was used to measure consumer actions regarding environmental issues. These items were adapted from Antil (1984) socially responsible consumption behavior and from Fraj and Martinez (2007) environmental attitude. *Behaviors based on Community Factors.* A 4-item scale ($\alpha = .873$) was used to measure consumer actions toward organizations engaging in general philanthropic activities. These items were adapted from Lichtenstein et al. (2004) perceived CSR. *Behaviors based on Employee Welfare Factors.* A 5-item scale ($\alpha = .871$) was used to measure consumer actions toward organizations that follow general legal standards. These items were adapted from Sen and Bhattacharya (2001) beliefs about CSR and a company's ability to make quality products, and from Jamali (2008) consumers as key stakeholders. Two items were newly created for this study to help measure the legal dimension of CSR. *Behaviors based on Corporate Governance Factors.* A 3-item scale ($\alpha = .718$) was used to measure consumer actions toward an organization's ethical actions. These Three items were created for this study to help measure the legal dimension of CSR. *Behaviors Based on CSR.* Additionally, we created a variable combining all the five aspects of CSR attitudes

Table 1: Descriptive Statistics and Correlation

	Mean	S.D.	Enviro. Attitude	Comm. Attitude	Employee Welfare Attitude	Corp. Gov. Attitude	Econ. Attitude	Con. Actions	Con. Attitudes	Enviro. Action	Comm. Action	Employee Welfare Action	Corp. Gov. Action
Environmental Attitude	4.419	.936											
Community Attitude	5.059	.836	.625**										
Employee Welfare Attitude	5.031	.780	.545**	.697**									
Corporate Governance Attitude	5.747	.954	.425**	.644**	.646**								
Economic Attitude	5.159	1.01	.489**	.661**	.588**	.632**							
Consumer Actions	82.201	16.507	.683**	.602**	.464**	.408**	.574**	.767					
Consumer Attitudes	154.093	23.291	.777**	.872**	.814**	.818**	.815**	.674**	.875				
Environmental Action	24.916	5.071	.650**	.512**	.441**	.319**	.407**	.816**	.575**				
Community Action	21.487	5.357	.512**	.564**	.299**	.352**	.566**	.832**	.567**	.526**			
Employee Welfare Action	14.504	4.442	.530**	.472**	.483**	.436**	.503**	.807**	.595**	.512**	.548**		
Corporate Governance Action	11.907	2.538	.309**	.146	.107	.054	.189*	.590**	.196*	.525**	.330**	.393**	
Female	.508	.502	.076	.225*	.286**	.279**	.248**	.035	.267**	.012	.049	.146	-.143

** . Correlation is significant at the 0.01 level (2-tailed). * . Correlation is significant at the 0.05 level (2-tailed). Cronbach's Alpha Scores are italicized next to each variable.

as they are typically described as multi-dimensional construct and is formative providing an overall look at CSR (Turker, 2009; Melo and Garrido-Morgado, 2012).

Control Variables

We controlled for age, race/ethnicity, political affiliation, education status, major area of study, and socio-economic status.

Results and Discussion

To test hypothesis H1, a bivariate correlation analysis was conducted to investigate the relationships between consumer attitudes and their actions (Table 1). First, consumers’ overall attitudes toward CSR were correlated with consumer behaviors related to CSR factors. This correlation shows a strong, positive relationship (N = 119, r = .674, p < .001) demonstrating support for H1 at the aggregate level.

Table 2: Descriptive Statistics Using t-test for Equality of Means

Variable	Male		Female		t-Test
	M	SD	M	SD	
Environmental Action	24.88	5.98	25.01	4.08	-0.13
Community Action	21.22	5.76	21.74	5.02	-0.52
Employee Welfare Action	13.83	4.50	15.13	4.36	-1.6
Corporate Governance Action	12.29	3.01	11.57	1.95	1.56
Action	81.64	19.10	82.79	13.83	-0.37
Attitude	147.75	26.16	160.13	18.47	-2.99*
Environmental Attitude	4.35	1.03	4.49	0.85	-0.83
Community Attitude	4.86	0.92	5.24	0.71	-2.51*
Employee Welfare Attitude	4.80	0.83	5.24	0.67	-3.24*
Corporate Governance Attitude	5.48	1.08	6.01	0.74	-3.16*
Economic Attitude	4.90	1.11	5.40	0.84	-2.78*

*p < .01. N = 120

That is, there is a strong, significant relationship between a consumer’s attitudes towards CSR and their CSR related behaviors. When each individual behavioral measure of CSR is split out of the overall variable, we find continued support for H1, with CSR attitudes correlated with CSR actions towards the environment (N = 121, r = .650, p < .001), Community (N = 121, r = .564, p < .001), and Employee Welfare (N = 121, r = .483, p < .001). We find that consumer attitudes toward Corporate Governance CSR do not show a significant relationship with actions based on Corporate Governance factors (N = 121, r = .054, p = .559). This demonstrates additional support for H1, as three of the four measured CSR behavioral variables attitudes showed strong, significant correlations.

Table 3: Results of Hierarchical Regression Analysis: Consumer Actions^a

Independent Variable	Model 1	Model 2
Age	.118	.119
Income	-.128	-.113
Home Value	.19*	.182*
Mothers Education	.16*	.161*
Political Affiliation	.11*	.128*
Consumer Attitude	.737**	.778**
Female	-.243**	-.232**
Con. Attitude x Female		-.059
F	18.949	.93
df	7	9
R ₂	.544**	.552**

Dependent Variable: Consumer Actions. ^aStandardized Beta Coefficients are presented *p < .05, **p < .01

To test hypothesis H2A, we conducted independent sample T-tests comparing the CSR attitudes of males and females in our population. Results are reported in Table 2. Overall, we find for the composite CSR attitude variable: females have a more positive attitude than males ($t(118) = 2.969, p = .004$). When broken down into component parts, this difference held true for consumer attitudes towards the Community ($t(118) = 2.498, p = .013$), Employee Welfare ($t(118) = 3.237, p = .002$) Corporate Governance ($t(118) = 3.141, p = .002$) and the Economy ($t(118) = 2.773, p = .007$). The only individual attitude variable not showing support for H2A is consumer attitudes towards the Environment with results showing no significant difference between males and females ($t(118) = .828, p = .409$). This suggests that for the most part, females do tend to feel more strongly about CSR issues. To test hypothesis H2B we ran a regression analysis with Consumer CSR actions as the dependent variable, and with gender included as a dummy coded nominal variable. The results of our regression are reported in Table 3. The overall regression model is quite robust ($R^2 = .544, F(7,111) = 18.949, p < .001$), and shows a significant group difference between males and females in their CSR related behaviors. Unfortunately, this difference does not support H2B, as our findings show that women are less likely to undertake CSR related actions than men after controlling for consumer attitudes, age, income, political affiliation, mother's level of education, and home value. This finding is significant, as it suggests that while females may feel more strongly about CSR initiatives, they are not significantly more likely than males to take action.

Conclusion

This study finds support for a link between CSR attitudes and CSR behaviors in consumers. Nearly all the consumers' CSR attitudes were positively correlated with CSR behaviors in our study. While the sample here was limited to undergraduate business students, these findings suggest opportunities for organizations to engage with consumer segments with similar values. Another key topic investigated in this study is the role gender plays in the both the formation of CSR

related consumer attitudes, and the relationship between those attitudes and CSR behaviors. As shown in hypothesis H2A, women show significantly stronger feelings toward CSR issues than males across all topics but the environment. While there was little difference between males and females in their behaviors, we did find a significant relationship between a consumer's attitude towards CSR initiatives and their behaviors in the regression model, which is in line with prior research (Hur et al., 2015). According to the regression model (Table 3), consumer attitudes were a primary driver of CSR behaviors (Beta = .778, $p < .01$). The female group on average was also less likely to engage in CSR behaviors (Beta = -.243, $P < .01$). The interaction term between the two was non-significant.

From an academic perspective, this study provides an extensive literature review on the topic of gender differences in perceptions, expectations and attitudes of business ethics, CSR and corporate sustainability. The review shows that almost all the previous studies on the topic provided results only on the basis of statistical significance, neglecting to consider substantive significance of gender differences. The study underlines the necessity to consider substantive significance in order to avoid systematic and misleading biases in scientific research. Moreover, this study is the first to empirically investigate both customer CSR perceptions and expectations from a gender perspective. It may be important to an individual's self-worth to express strong attitudes towards socially beneficial issues such as CSR, while not necessarily behaving accordingly. Social identity theory has generally found gender to be an important issue here, and it appears that these results hold in the consumer domain, at least for consumer attitudes. Another potential explanation here may be the difference between ideal and actual selves.

Previous research has largely focused on the issue of gender difference in CSR perception (i.e. mean difference) but relatively neglected the moderating effect of gender difference on the relationship between consumers' attitude toward CSR and their willingness to behave consistent with those attitudes. Our research extends the role of gender as a moderator in the relationship between CSR perceptions, consumers' attitude toward CSR and its consequences. Pérez and Rodríguez del Bosque (2013) failed to identify the moderating effect of gender in the relationship between CSR formation variables (e.g. company-CSR congruence and motivational attribution, and corporate credibility). However, we contribute to the CSR literature by confirming the moderating effects of gender in the relationship between CSR perceptions, consumers' attitude toward CSR and its consequences. The degree of novelty that CSR currently represents accounts for the differences that were observed when innovative and conservative customers evaluated CSR. Specifically, CSR strategies were more interesting to the most innovative customers, who were willing to make a greater effort to inform themselves of these initiatives and valued more heuristics when shaping their opinions of CSR strategies.

From a business perspective, the knowledge of substantive significance of gender differences in customer CSR expectations and perceptions supports the design of targeted CSR initiatives. Indeed, when CSR initiatives are designed according to customer characteristics (gender, education and age), it is easier to monitor and improve their effectiveness. On the contrary, CSR initiatives that do not take into account the substantive significance of gender differences can be unfocused and ineffective, and can be disjointed from a broader perspective of value creation. Gender differences represent one of the challenges that managers have to face in dealing effectively with different customers, possibly requiring that they bridge the gender gaps among customers through targeted CSR initiatives. In particular, companies often fail to understand the impact of CSR initiatives on customer engagement and satisfaction. The analysis proposed in this

paper allows the deconstruction of CSR into all its components, deepening the analysis of substantive significance of gender differences for every CSR dimension, sub dimension, aspect and indicator. This breakdown analysis of gender differences allows the company to identify target customers on whom it is necessary to focus CSR efforts and investments (i.e. disappointed customers) and for whom it should develop maintenance initiatives (i.e. satisfied customers).

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