ORIGINAL ARTICLE

Jintao Lu
Taiyuan University of Science and Technology, China
 orcid.org/0000-0001-9331-1411

Licheng Ren
Taiyuan University of Science and Technology, China
 orcid.org/0000-0002-0967-4445

Chong Zhang
Taiyuan University of Science and Technology, China
 orcid.org/0000-0002-3425-8179

Chunyan Wang
Taiyuan University of Science and Technology, China
 orcid.org/0000-0001-6629-410X

Nijole Petkeviciute
Vytautas Magnus University, Lithuania
 orcid.org/0000-0002-3281-9411

Justas Streimikis
Lithuanian Institute of Agrarian Economics, Lithuania
University of Economics and Human Science in Warsaw, Poland
 orcid.org/0000-0003-2619-3229

Gender difference in corporate social responsibility implementation in Lithuanian SMEs

Abstract

Research background: There are many scientific papers dealing with the challenges of Corporate Social Responsibility (CSR) implementation at the company level. However, there are few studies dealing with gender difference between female and male managers in the perception towards CSR initiative.
Purpose of the article: To understand the differences between male and female managers' behaviour in the process of CSR implementation in companies.
Methods: A survey of managers at different levels in Lithuanian Small and Medium Enterprises (SMEs) was performed in 2019. The study focused on the female and male respondents' answers to the participation in CSR implementation, their perception about CSR implementation and the most important issues for them in that process.
Findings & Value added: The results of the study indicated that, compared to their male counterparts, female respondents highlighted different factors having impact on successful implementation of CSR initiatives. Female managers were more convinced to the benefits of CSR practices than their male counter-parts. The "Communication skills" were defined as the most important for implementing CSR strategy for the females and "Understanding of CSR strategy" for males. For most of the female managers, "Sociality" was the most important competence necessary for a leader, followed by "Global and holistic thinking", however, the male respondents were more doubtful about all the necessary competencies for a sustainability leader. The main theoretical value added of the paper is elicitation of the differences between male and female managers in the perception of CSR initiatives and necessary skills of a leader for implementing these initiatives in SMEs. The practical and managerial im-plications were also provided for the strengthening of the CSR activities in SMEs.

Introduction

Corporate Social Responsibility (CSR) is understood as the social effort of companies to protect and improve the well-being of society and thereby to increase consumer confidence while protecting the interests of businesses. In recent years, there has been a tendency to value corporate reputation in the context of corporate social responsibility policies — a more humane, ethical and transparent way of doing business (see Garry & Harwood, 2017, pp. 258–275). CSR is perceived differently by all stakeholders including the top managerial staff of a company. Companies strive to implement their strategic plans and to maximize their profits, as well as taking into account the economic, social and environmental issues in their operations. In order to gain the competitive advantage, companies should declare their values associating corporate reputation with social responsibility, which can be reflected in their products and services (see Grace & O'Cass, 2002, pp. 96–111). CSR allows companies to achieve those social and environmental responsibilities, to mainstream ethical human rights and consumer concerns into their operations and strategies in collaboration with stakeholders (Wang, 2018).

Consumer confidence in a company grows when it begins to address social problems and to communicate with stakeholders (see Fatma *et al.*,

2015, pp. 840–856). Businesses can enhance their reputation by working with prominent individuals to spread their CSR messages to attract the attention of media, communities, and consumers, which in turn can improve their financial performance. It is important for a company to develop its CSR activities in more than one area, like charity events only (see Wei *et al.*, 2014, pp. 116–129). It is argued that CSR, which has become more and more important to stakeholders, improves the financial performance of companies. As the business-to-customer relationship improves, both parties gain confidence, which can reduce the transaction costs and uncertainty risks. The improved relationship can help companies attract new customers as well as new investment, which allows companies to increase the prices of their products, thus to increase the revenue. Therefore, CSR can be an essential component in building and maintaining the favourable corporate reputation that determines the corporate competitive advantage (see Lee *et al*., 2017, pp. 355–369). Large companies have the greatest capacity to implement CSR programs, as they are most visible to stakeholders such as employees, local communities, and political parties. Large companies also have more resources to carry out large CSR projects, being involved in the globalization process, they also should strive to comply with the foreign partners' CSR policies.

Numerous studies have found that the achievements and failures of organizations are all closely linked to the decisions of the Chief Executive Officers (CEOs) and the Board of Directors (BODs). Researchers agreed that the top manager's personality and experience play an important role in decision-making and corporate governance. However, there is a lack of research in defining the main drivers of CSR from the point of view of gender difference, and there is no agreement in contemporary management discourse on the role of gender as the manifestation of morality, which is sometimes considered as a managerial disadvantage attributed to women.

This study focused on the gender difference in the perception of CSR initiatives and aims to define the main differences among female and male managers in their awareness, knowledge, understanding and involvement in the implementation of CSR initiatives.

The main methods applied in this study are critical literature review and a survey of managers in Lithuanian SMEs. The survey was conducted in 2019 and there were 197778 SMEs in 2019 based on statistical data, however most of them were micro companies making more than 90% of the total Lithuanian SMEs. Micro-sized enterprises employing up to nine people are too small and have restricted resources to invest in CSR initiatives. Therefore, the main focus of this study was on medium size enterprises having fewer than 250 employees and annual turnover up to of 50 mill. EUR. The number of medium size enterprises was 11147. This segment

was selected based also on information of Lithuanian Global Compact and GRI members having mainly medium enterprises in their network.

This study is structured in the following way: section 2 deals with the literature review; section 3 presents the methodology; section 4 provides the results of the empirical study; section 5 provides the discussion of the results compared to other studies and the last section concludes.

Literature review

Scholars agreed that investing in CSR contributes to creating "moral capital" for companies, which can enhance corporate reputation and prevent negative attitudes of stakeholders. Most of the studies analyzing the impact of gender on CSR performance of a company found that corporate behavior tends to be driven by senior management staff, as top-level attitudes are spread to all other levels of management (see Ali *et al.*, 2014, pp. 497–512; Ben-Amar *et al.*, 2013, pp. 85–101; Rao & Tilt, 2016, pp. 327–347). The attitudes of top managers are directly related to their personal characteristics, leadership style, and values, which are very gender-specific (see Fernandez-Feijoo *et al.*, 2014, pp. 351–364; Hemingway & Maclagan, 2004, pp. 33–44; Glass *et al.*, 2016, pp. 495–511; Thornton, 2017; Lu *et al.*, 2019, pp. 174–196). Some other studies (see Luthar *et al.*, 1997, pp. 205–217; Rao & Tilt, 2016, pp. 327–347) also confirmed that gender diversity in top management has a positive influence on CSR performance, financial performance and corporate sustainability of a company. Studies have shown that the benefits of incorporating female executives can be translated into financial rewards for the company because the BODs with a high number of women can make customers more loyal and satisfied with the products and services of the company. Customer satisfaction increases corporate revenue and profit, creates a positive business environment for all stakeholders and encourages other CSR initiatives (see Erhardt *et al.*, 2003, pp. 102–111). The study by Hatch and Stephen (2015) also investigated the impact of gender on CSR perception and found a direct relationship between gender and the effective CSR implementation of a company.

Most studies analyzing the impact of gender on CSR enhancement have focused on the moral attitudes of women and ignored other drivers and their interrelationships. Studies related to the academic field revealed that women were more ethical in general, compared to their male colleagues (see Lamsa *et al.,* 2007; Luthar *et al.*, 1997, pp. 205–217). Researchers also emphasized that women top managers were more sensitive to various ethical issues and unfair treatment (Simga-Mugan *et al.*, 2005, pp. 139–159).

Some studies (see Bernardi & Threadgill, 2010, pp. 15–21; Epitropaki & Martin, 1999, pp. 237–240) have also analyzed the influence of gender on the effectiveness of decision-making in a company and found that gender diversity is a very important factor driving the socially responsible behavior of companies. Fortune 500 companies have been surveyed by Bernardi and Threadgill (2010, pp. 15–21) to determine whether a larger proportion of women in company management had an impact on the development of CSR initiatives and their successful outcomes. The clear the relationship between the number of female directors and the number of CSR initiatives such as charity, community, and employee benefits were defined. Other studies also found that companies that promote gender diversity in their companies usually publish more transparent disclosure reports, and implement more socially responsible environmental policies (see Ben-Amar *et al.*, 2017, pp. 369–383; Neri *et al.,* 2019, pp. 441–458; Setó-Pamies, 2013, pp. 334–345; Zhang *et al.*, 2013, pp. 381–392; Galbreath, 2018, pp. 742–756; Li & Chen, 2018). According to the study performed by Bernardi and Threadgill (2010, pp. 15–21), the increasing number of women in BODs also has a positive impact on the overall employees loyalty, as the larger number of women in top management positions also gives clear signals to current employees about their successful carrier and promotion opportunities in this company. Gender diversity of BODs also allows a company to better understand customer needs, to attract a variety of potential customers, and to penetrate markets better, as women today control or implement almost all consumer purchasing decisions (see Bernardi & Threadgill, 2010, pp. 15–21).

A study by Hyun *et al.* (2016) revealed that women's share of BODs is also associated with corporate CSR ratings. Research has shown that female executives tend to take CSR concerns into account more than their male counterparts, and this has to do with the reputation rather than with stronger moral responsibilities. In addition, the study showed that the highly ranked companies in corporate social responsibility ratings were more focused on their consumers' needs and have attracted higher customers' loyalty. Company- specific conditions, like culture of organization, also play an important role in promoting gender diversity in the companies (see Hyun *et al.*, 2016, pp. 300). A study by Galbreath (2018) found that stakeholder discussions, fuelled by BODs rules, also have a significant impact on penetrating CSR practices. In addition, female CEOs have an impact on the relationship between stakeholder discussions and the development of CSR initiatives in companies.

Studies by (see Glass *et al.*, 2016, pp. 495–511) and (see Li *et al*, 2017, pp. 306–315) examined the influence of women executives on corporate strategies. The studies tested the interactive and cumulative effects of vari-

ables such as the number of female executives, the proportion of women in BODs, the implemented CSR practices, and their outcomes. The findings showed the positive impact of women on implementing green strategies. It has also been defined that more gender diversity in the polluting industries can have a greater positive impact on the implementation of CSR initiatives.

Research methodology

A survey of managers was conducted in order to define the gender difference in the perception about the main advantages of implementing CSR in business practices and the main competencies necessary for a sustainability leader in implementing CSR initiatives. The research focused on the respondents' participation in implementing CSR, their perception about the CSR implementation, and the most important issues for them in that process. A survey of 100 basic-level, middle-level and top managers working in different medium size companies was carried out.

The research was conducted in 2019 in Lithuanian medium-size enterprises by sending e-mail invitations to participate in survey. Verbal agreements of the company's participation in the research were acquired from the heads of the companies after processing the positive answers by e-mails. The companies were visited and questionnaires were passed to top managers, who filled them in by themselves, or were passed over to other managers who were taking part in the implementation of CSR in the companies. In total, 100 questionnaires were left and there were 72 valid questionnaires being filled in properly.

The questionnaire consists of 11 questions, including the respondents' demographic profile (Table 1 in Annex 1).

The questions were selected based on the analysis of other studies dealing with the gender impact on CSR implementation (see Hatch & Stephen, 2015, pp. 63–71; Galbreath, 2018, pp. 742–756; Glass *et al.*, 2016, pp. 495–511; Li *et al*, 2017, pp. 306–315). The respondents were required to answer multiple-choice questions anonymously. The main focus of the survey was to elicit the gender difference in CSR perception and CSR implementation between male and female managers.

Data analysis was done by processing the data of the 72 respondents — 26 (36.1%) are male and 46 (63.9 %) are female. Most of the respondents have a higher education: 22 (30.6%) have a Bachelor's degree, 40 (55.6%) have a Master's degree, 10 (13.8%) have a Doctor's degree. The age distribution of the respondents is as follows: 32 respondents, the biggest group,

was at the age of 31–55, (44.4%) respondents and 24 (33.3%) aged 56 and more.

The age of the respondents varied from 24 to 65 years old. The proportion of the female and male respondents according to their positions in the company is provided in Figure 1, Annex II.

As one can see from Figure 1, 52% of the female respondents are middle-level executive officers, and 35% are first-level executive officers and 13% are chief executive officers; 46% of the male respondents are middle-level executive officers, and 31% are first-level executive officers and 23% are chief executive officers. Therefore, the male respondents hold a higher percentage of CEO positions. The share of lowest level EO is slightly higher among females' respondents.

Results

The answers to the first question about the availability of knowledge on CSR for managers showed that 83% of the female and just 39% of the male respondents had the knowledge about CSR. 46% of the male and 9% of the female respondents had just partial knowledge, and 15% of the male and 8 % of the female respondents had no information and knew nothing about CSR (Figure 2).

Therefore, the survey has showed that the female respondents were more informed about CSR.

The differences among the male and female respondents' answers to the second question about the CSR implementation of their company are presented in Figure 3.

As one can see from Figure 3.70% of the female managers stated that their companies were involved in CSR initiatives, while just 38% of the male respondents reported that their companies were involved in CSR initiatives. 13% of the female and 8% of the male respondents didn't know whether their company had been involved in CSR initiatives or not.

In order to know the respondents' activities in creating and implementing the CSR strategy, they were asked about the participation in CSR by the third question of the survey. The results revealed that 60% of the female and 46% of the male respondents had been involved in creating and implementing the CSR strategy.

The fourth question was *"Which kind of skills & knowledge to you consideration is necessary to implement CSR strategy in your company?"*. The distribution of the female and male respondents' perception about the skills and knowledge necessary to implement CSR strategy is provided in Figure 4.

It can be seen from Figure 4 that as for male managers, 56% (the highest number) of the male respondents believed that "understanding of CSR strategy" was necessary for CSR implementation, 50% identified "communication skills", 44% identified "Global thinking" and "Empathy", 42% identified "environmental awareness", 33% identified "leadership skills" and just 20% mentioned "financial skills" as necessary for CSR implementation. At the same time, the female managers' answers about the skills necessary for implementing CSR strategy were distributed in a different way: "Communication skills" (56%); "Understanding of CSR strategy" (52%);"Global thinking", "Empathy" and "Environmental awareness" (39% respectively).

The distribution of the answers of the female and male respondents to the fifth question "*What is in your opinion/from your experience the main advantage of implementing CSR in business practices?*" is provided in Figure 5.

The main advantages of CSR implementation identified by the female respondents were distributed as follows: "Image and reputation of the company" (61%);"Positive impact on local community" (52%); "Sociality" (52%); "Ethical and moral behaviour of the company" (35%). The main advantages of CSR implementation identified by the male respondents were distributed in a quite different way: "Image and reputation of the company" (31%); "Positive impact on local community" (23%); "Sociality" (19%); "Ethical and moral behaviour of the company" (12%) (see Figure 5).

The distribution of the male and female respondents' answers to the sixth question "*What are the competencies of a sustainability leader in implementing CSR initiatives?*" is provided in Figure 6.

As one can see from Figure 6, the opinion of the female respondents about the most important competencies of a sustainability leader in implementing CSR initiatives were distributed as follows: "Sociality" (70%); "Global and holistic thinking" (52%); "Initiative" (40%); "Creativity and Education" (35% respectively); and "other leadership competencies" (26%). The answers provided by the male respondents were distributed in a different way: "Sociality" (35%); "Global and holistic thinking" (13%); "Initiative" (27%); "Creativity" (31%), "Education" (8%); and "other leadership competencies" (4%) (see Figure 6).

The seventh question was "*Does your organization really operate in socially responsive manner and strive to strengthen and positively influence the community?*" 57% of the females and 38% of the males responded positively, 30% of the females and 31% of the males responded negatively (see Figure 7).

The eighth question was to find out if there were any differences in opinions between females and males about "lack of skills to implement CSR strategies and practices". The results of the survey showed that the female respondents who identified the "the lack of skills to implement CSR strategies and practices" were more than the male respondents.

Also, as one can see from Figure 8, 48% of the female and 46% of the male respondents identified that they "lack skills to implement CSR strategies in practice". 23% of the males and 17% of the females responded that they didn't lack these skills.

The answers to the ninth question about the preferences of respondents with regards of improving skills to implement CSR practices are provided in Figure 9.

As can be seen from Figure 9, 61% of the female respondents and 77% of the male respondents marked "*Learning by doing*". It is interesting that 22 % of the female respondents mentioned "*Online*" whereas only 8% of the male respondents mentioned such a method regarding improving the skills in CSR practices.

Discussions

The scientific literature did not provide an unequivocal indication on gender difference in attitudes towards CSR (Simga-Mugan *et al*., 2005; Felix, 2020). The results are quite mixed, depending on the socio-cultural and geographic context of the studies and the different business fields and sizes of enterprises. There are no studies dealing with gender differences in CSR perceptions in Central and Easter Europe.

The most important studies in this field were conducted in the US, Australia and Western Europe.

The study by Calabrese *et al.* (2016) conducted in Denmark has showed that there is a small substantive difference between women's and men's average expectations, with women showing higher average values than men. However, the findings of study conducted in Italian banks by Rosati *et al.* (2018) showed that, on average, male employees are slightly more trusting in and satisfied with CSR performance than their female counterparts, who have higher expectations from CSR initiatives. The study by Atakan *et al*. (2008) found statistically significant indications that Turkish female students, in comparison with males, have higher perceptions of the relevance of ethics in the business.

The results of the survey conducted in Lithuanian medium size enterprises are in line with the results of some other studies in this field conducted mainly in the US and Australia, which showed higher involvement and

awareness of female managers in CSR practices. The study by Hatch and Stephen (2015) in the US analyzed the gender impact on CSR perception and found a direct relationship between gender and the effective CSR implementation in companies.

The conducted survey in Lithuania is in line with the results of the previous study conducted in Australia (see Galbreath, 2018, pp. 742–756), who also indicated that female managers and the companies they represented were more informed in CSR initiatives. In addition, there was higher proportion of female managers (60%) who had been involved in the creation and implementation of CSR strategies in comparison to their male counterparts (46%).

The results of this study is in accordance with the results obtained by the previous studies conducted in the US and Taiwan (see Glass *et al.*, 2016, pp. 495–511; Li *et al*., 2017) which have examined the influence of women executives on the development and implementation of corporate strategies and showed the positive impact of the number of females in BODs on implementing green strategies. It has been also revealed in this study that more females than males had been involved in the creation and implementation of CSR strategy in their companies.

The current study conducted in Lithuania also showed that female managers were more convinced of the benefits of CSR practices and have higher expectations, like in the case of the study conducted in Denmark (Calabrese *et al.,* 2016). The highest proportion of the female respondents identified that the main advantages of CSR were linked to "Image and reputation", "Positive impact to local community" and "Sociality of the company". However, the male respondents were more conservative in evaluating the positive impacts of CSR in those areas and were more sceptical towards the positive impacts of CSR initiatives in general.

The other studies did not analyze the difference in perceptions of skills necessary for successful implementation of CSR. The difference in the perception of the main skills necessary for successful implementation of CSR strategies were identified among the male and female respondents during the survey conducted in Lithuanian SMEs. "Communication skills" were defined as the most important for implementing CSR strategy for the females and "Understanding of CSR strategy" for their male counterparts. The most important competence of a sustainability leader identified by the female respondents differed from their male counterparts. For most of the female managers, "Sociality" was the most important competence necessary for a leader, followed by "Global and holistic thinking", however, the male respondents were more doubtful about all the necessary competencies for a sustainability leader.

In addition, the female respondents mentioned more lack of certain skills for implementing CSR strategies in comparison to the female respondents and "*Learning by doing"* was the most preferable way of obtaining the skills for both males and females. However, more females preferred online training systems than their male counterparts.

Conclusions

The literature review has showed that higher female representation in the top management has a positive impact on the development of CSR initiatives in companies. The number of women in BODs and CEOs positively influences the penetration of CSR initiatives and can be seen as an important driver of CSR in companies. Female directors' higher moral orientation and greater sensitivity to unethical behaviour or other acute organizational problems comparing to males are related to this phenomenon. Women leaders have a more serious view of CSR than their male counterparts, not only because of their higher moral standards, but also because of their belief in the pressure on companies' reputation. In addition, company-specific conditions and situations influence the success of leaders in promoting CSR initiatives as well.

The empirical study performed in Lithuania confirmed the results and showed that female managers were more informed in CSR initiatives and the companies they represented were more involved in CSR initiatives. In addition, more female managers have been involved in the creation and implementation of CSR strategies in their companies in comparison to their male counterparts.

The study has also identified that the male respondents were more conservative in evaluating the positive impacts of CSR in all areas and were more sceptical towards CSR benefits in general. The important difference between the male and female respondents in the perception of the main skills necessary for successful implementation of CSR strategy was identified as well. "Communication skills" were defined as the most important for implementing CSR strategy for the females and "Understanding of CSR strategy" for their male counterparts.

The survey also showed the difference between male and female perceptions about the necessary skills and knowledge, the main advantages of implementing CSR in business practices, and the main competencies needed for a sustainability leader in implementing CSR initiatives. The research focused on the respondents' participation in CSR implementation, their perception about the CSR implementation. The main differences in perceptions based on gender were identified.

However, there are limitations to this study. The structural equation modelling and other more robust techniques should be applied in order to provide the impact of gender on decision making to implement CSR strategy in companies.

Therefore, this study conducted in Lithuania can be treated as the pilot study underlying the succeeding research directions in investigation of the impact of gender on implementation of CSR initiatives.

The important weakness of the study is the small size of sample and limited sector of medium size enterprises selected for the survey conducted in Lithuania, however, the study has value as pilot study providing future research directions in this area as Lithuania is small country (the general sample is also small) and there is a lack of similar studies in Central and Eastern Europe.

References

Ali, M., Ng, Y. L., & Kulik, C. T. (2014). Board age and gender diversity: a test of competing linear and curvilinear predictions. *Journal of Business Ethics*, *125*(3).

Atakan, M. G. S., Burnaz, S., & Topcu, Y. I. (2008). An empirical investigation of the ethical perceptions of future managers with a special emphasis on gender – Turkish case. *Journal of Business Ethics*, *82*. doi: 10.1007/s10551-007-9577-z.

Azmat, F., & Rentschler, R. (2017). Gender and ethnic diversity on boards and corporate responsibility: the case of the arts sector. *Journal of Business Ethics*, *141*. doi: 10.1007/s10551-015-2707-0.

Bear, S., Rahman, N., & Post, C. (2010). The impact of board diversity and gender composition on corporate social responsibility and firm reputation. *Journal of Business Ethics*, *97*. doi: 10.1007/s10551-010-0505-2.

Ben-Amar, W., Chang, M., & McIlkenny, P. (2017). Board gender diversity and corporate response to sustainability initiatives: evidence from the carbon disclosure project. *Journal of Business Ethics*, *142*. doi: 10.1007/s10551-015-2759-1.

Ben-Amar, W., Francoeur, C., Hafsi, T., & Labelle, R. (2013). What makes better boards? A closer look at diversity and ownership. *British Journal of Management*, *24*(1). doi: 10.1111/j.1467-8551.2011.00789.x.

Bernardi, R. A., & Threadgill, V. H. (2010). Women directors and corporate social responsibility. *EJBO Electronic Journal of Business Ethics and Organization Studies*, *15*(2).

Boulouta, I. (2013). Hidden connections: the link between board gender diversity and corporate social performance. *Journal of Business Ethics*, *113*. doi: 10.1007/s10551-012-1293-7.

Calabrese, A., Costa, R., & Rosati, F. (2016). Gender differences in customer expectations and perceptions of corporate social responsibility. *Journal of Cleaner Production*, *116*. doi: 10.1016/j.jclepro.2015.12.100.

Chan, J., Doran, S., & Marel, C. (2010). Doing and undoing gender in policing. *Theoretical Criminology*, *14*(4). doi: 10.1177/1362480610376408.

Erhardt, N. L., Werbel, J. D., & Shrader, C. B. (2003). Board of director diversity and firm financial performance. *Corporate Governance*, *11*(2). doi: 10.1111/1467-8683.00011.

Epitropaki, O., & Martin, R. (1999). The impact of relational demography on the quality of leader‑member exchanges and employees' work attitudes and well‑being. *Journal of Occupational and Organizational Psychology*, *72*(2). doi: 10.1348/096317999166635.

Fatma, M., Rahman, Z., & Khan, I. (2015). Building company reputation and brand equity through CSR: the mediating role of trust. *International Journal of Bank Marketing*, *33*(6). doi: 10.1108/IJBM-11-2014-0166.

Fernandez-Feijoo, B., Romero, S., & Ruiz-Blanco, S. (2014). Women on boards: do they affect sustainability reporting? *Corporate Social Rsponsibility and Environmental Management*, *21*(6). doi: 10.1002/csr.1329.

Galbreath, J. (2018). Do boards of directors influence corporate sustainable development? An attention-based analysis. *Business Strategy and the Environment*, *27*(6). doi: 10.1002/bse.1879.

Garry, T., & Harwood, T. (2017). Exploring consumer associations between corporate reputation, corporate sustainability, and product attributes within utilitarian market contexts. *International Studies of Management & Organization*, *47*(3). doi: 10.1080/00208825.2017.1318021.

Glass, C., Cook, A., & Ingersoll, A. R. (2016). Do women leaders promote sustainability? analyzing the effect of corporate governance composition on environmental performance. *Business Strategy and the Environment*, *25*(7). doi: 10.1002/bse.1879.

Grace, D. A., & O'Cass, A. (2002). Brand associations: looking through the eye of the beholder. *Qualitative Market Research: An International Journal*, *5*(2). doi: 10.1108/13522750210423797.

Li, H.S., & Chen, P. (2018). Board gender diversity and firm performance: the moderating role of firm size. *Business Ethics: A European Review*, *27*(4). 10.1111/beer.12188.

Hatch, C. D., & Stephen, S. A. (2015). Gender effects on perceptions of individual and corporate social responsibility. *Journal of Applied Business and Economics*, *17*(3). doi: 10.1016/j.jclepro.2015.12.100.

Hemingway, C. A., & Maclagan, P. W. (2004). Managers' personal values as drivers of corporate social responsibility. *Journal of Business Ethics*, *50*(1). doi: 10.1023/B:BUSI.0000020964.80208.c9.

Hur, W. M., Kim, H., & Jang, J. H. (2016). The role of gender differences in the impact of csr perceptions on corporate marketing outcomes. *Corporate Social Responsibility and Environmental Management*, *23*(6). doi: 10.1002/csr.1380.

Hyun, E., Yang, D., Jung, H., & Hong, K. (2016). Women on boards and corporate social responsibility. *Sustainability*, *8*(4). doi: 10.3390/su8040300.

Isidro, H., & Sobral, M. (2015). The effects of women on corporate boards on firm value, financial performance, and ethical and social compliance. *Journal of Business Ethics*, *132*(1). doi: 10.1007/s10551-014-2302-9.

Felix, O.U. (2020). Students' perception of corporate social responsibility: analyzing the influence of gender, academic status, and exposure to business ethics education. *Business Ethics: A European Review*. Advance online publication. doi: 10.1111/beer.12306.

Lee, E. M., Park, S. Y., & Lee, H. J. (2013). Employee perception of csr activities: its antecedents and consequences. *Journal of Business Research*, *66*(10). doi: 10.1016/j.jbusres.2012.11.008.

Lee, C., Chang, W., & Lee, H. (2017). An investigation of the effects of corporate social responsibility on corporate reputation and customer loyalty - evidence from the taiwan non-life insurance industry. *Social Responsibility Journal*, *13*(2). doi: 10.1108/SRJ-01-2016-0006.

Li, J., Zhao, F., Chen, S., Jiang, W., Liu, T., & Shi, S. (2017). Gender diversity on boards and firms' environmental policy. *Business Strategy and the Environment*, *26*(3). doi: 10.1002/bse.1918.

Liao, L., Luo, L., & Tang, Q. (2014). Gender diversity, board independence, environmental committee and greenhouse gas disclosure. *British Accounting Review*, *47*(4). doi: 10.1016/j.bar.2014.01.002.

Lu, J., Ren, L., Qiao, J., Lin, W., & He, Y. (2019). Female executives and corporate social responsibility performance: a dual perspective of differences in institutional environment and heterogeneity of foreign experience. *Transformations in Business & Economics*, *18*(2).

Luthar, H. K., DiBattista, R. A., & Gautschi, T. (1997). Perception of what the ethical climate is and what it should be: the role of gender, academic status, and ethical education. *Journal of Business Ethics*, *16*(2). doi: 10.1023/A:1017980 520924.

Perryer, C., & Jordan, C. (2002). The influence of gender, age, culture and other factors on ethical beliefs: a comparative study in Australia and Singapore. *Public Administration and Management: An Interactive Journal*, *7*(4).

Perkins, P. E. (2007). Feminist ecological economics and sustainability. *Journal of Bioeconomics*, *9*(3). doi: 10.1007/s10818-007-9028-z.

Petkeviciute, N., Barvydiene, V., & Surpikiene, N. (2018). Authentic leadership: leader-follower relationship genesis. *Transformations in Business & Economics*, *17*(1).

Neri, S., Pinnington, A., Lahrech, A., & Al-Malkawi, H. A. N. (2019). Top executives' perceptions of the inclusion of corporate social responsibility in quality management. *Business Ethics: A European Review*, *28*(4). doi: 10.1111/bee r.12235.

Rao, K., & Tilt, C. (2016). Board composition and corporate social responsibility: the role of diversity, gender, strategy and decision-making. *Journal of Business Ethics*, *138*(2). doi: 10.1007/s10551-015-2613-5.

Rosati, F., Costa, R., Calabrese, A., & Pederse, E. R. G. (2018). Employee attitudes towards corporate social responsibility: a study on gender, age and educational level differences. *Corporate Social Responsibility and Environmental Management*, *25*(6). doi: 10.1002/csr.1640.

Setó-Pamies, D. (2013). The relationship between women directors and corporate social responsibility. *Corporate Social Responsibility and Environmental Management*, *22*(6). doi: 10.1002/csr.1349.

Simga-Mugan, C., Daly, B. A., Onkal, D., & Kavut, L. (2005). The influence of nationality and gender on ethical sensitivity: an application of the issue-contingent model. *Journal of Business Ethics*, *57*(2). doi: 10.1007/s10551-004-4601-z.

Wei, J., Wang, Y., & Zhu, W. (2014). Strategically manipulating social reputation by scheduling corporate social responsibility events. *Journal of Public Affairs*, *14*(2). doi: 10.1002/pa.1516.

Zhang, J. Q., Zhu, H., & Ding, H. B. (2013). Board composition and corporate social responsibility: an empirical investigation in the post sarbanes-oxley era. *Journal of Business Ethics*, *114*(3). doi: 10.1007/s10551-012-1352-0.

Acknowledgements

Annex

Table 1. Questionnaire

| |
|---|
| *1.*   ***Do you have information about Corporate Social Responsibility (CSR)?***
 ☐ Yes
 ☐ Partly
 ☐ No |
| *2.*   ***Is your company involved in Corporate Social Responsibility (CSR) initiatives?***
 ☐ Yes
 ☐ No
 ☐ Don't know |
| *3.*   ***Are you involved in creation and implementation of CSR strategy?***
 ☐ Yes
 ☐ Partly
 ☐ No |
| *4.*   ***Which kind of skills & knowledge to your consideration is necessary for managers to implement CSR strategy in your company?*** |
| ☐ Communication skills |
| ☐ Financial skills |
| ☐ Understanding of CSR strategy |
| ☐ Leadership skills |
| ☐ Global thinking |
| ☐ Environmental awareness |
| ☐ Empathy |
| ☐ Other |
| *5.*   ***What is in your opinion and based on your experience the main advantage of implementing CSR in business practices?*** |
| ☐ Sociality or social acceptance of the company |
| ☐ Financial benefits |
| ☐ Positive impact on local community |
| ☐ Image and reputation of company |
| ☐ Consumers loyalty |
| ☐ Ethical and moral behaviour of company |
| ☐ Positive environmental impact |
| ☐ Other |
| *6.*   ***What are the necessary competencies of a sustainability leader for implementing CSR initiatives?*** |
| ☐ Sociality |
| ☐ Continuous improvement |
| ☐ Education |
| ☐ Global and holistic thinking |
| ☐ Good relations with stakeholders |
| ☐ Creativity |
| ☐ Initiative |
| ☐ Other leadership competencies |
| ☐ Other |
| *7.*   ***Does your organization really operate in a socially responsible manner and strive to strengthen CSR practices ?***
 ☐ Yes
 ☐ No
 ☐ Don't know |

Table 1. Continued

8. *Do you lack some skills to implement CSR strategies and practices?*
☐ Yes
☐ No
☐ Don't know
9. *How would you like to improve those skills in CSR practices?*
☐ Online
☐ Learning by doing
☐ Don't know
10. *Personal position in the company*
☐ CEO
☐ Middle-level Executive Officer (EO)
☐ First-level EO
11. *Demographic profile of respondent*
Gender
☐ Male
☐ Female
Age
☐ 24-30
☐ 31-40
☐ 41- 55
☐ 56 and more
How long are you working in business field?
☐ Up to (including) 5 years
☐ Up to (including) 10 years
☐ Up to (including) 15 years
☐ More than 15 years
Education
☐ Bachelor
☐ Master
☐ Doctor

Figure 1. The repartition of female and male respondents according to the position in the company
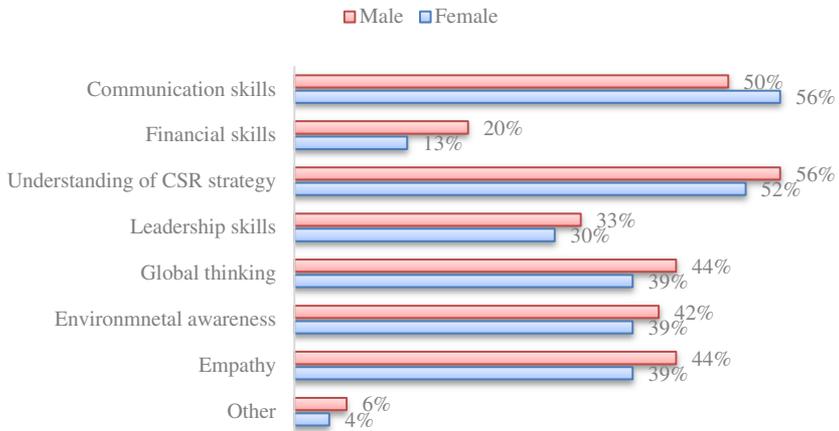
Figure 2. The distribution of the female and male respondents' opinion according to their answers to the first question of the survey: "Do you have information about Corporate Social Responsibility (CSR)?"
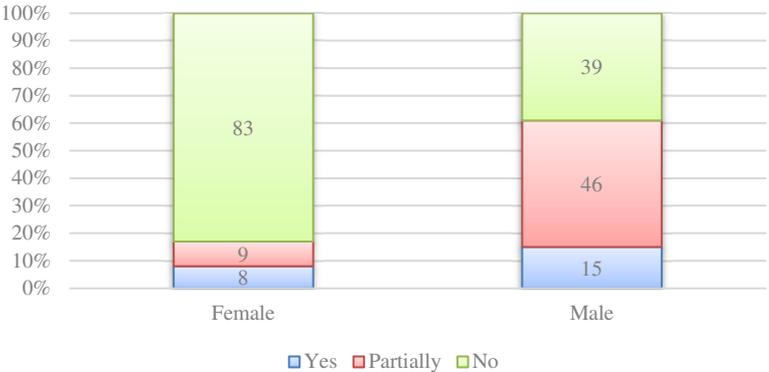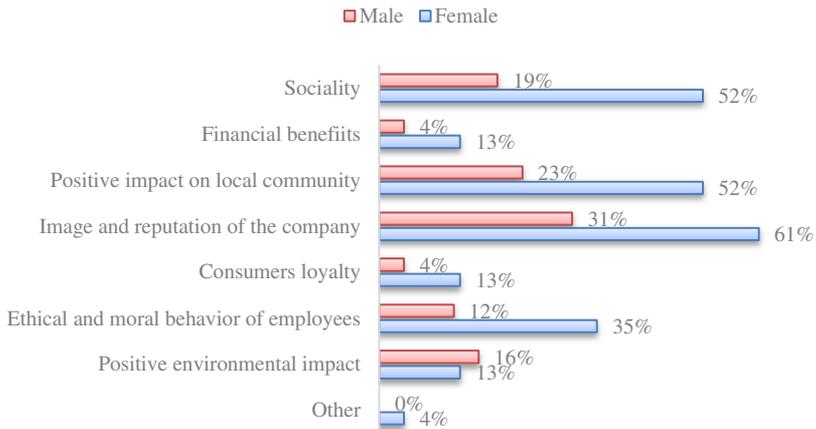

Figure 3. The distribution of the female and male respondents' answers about the involvement in CSR initiatives of their companies
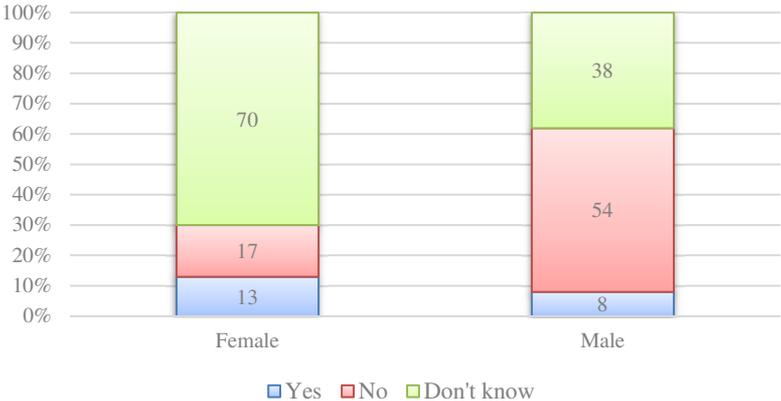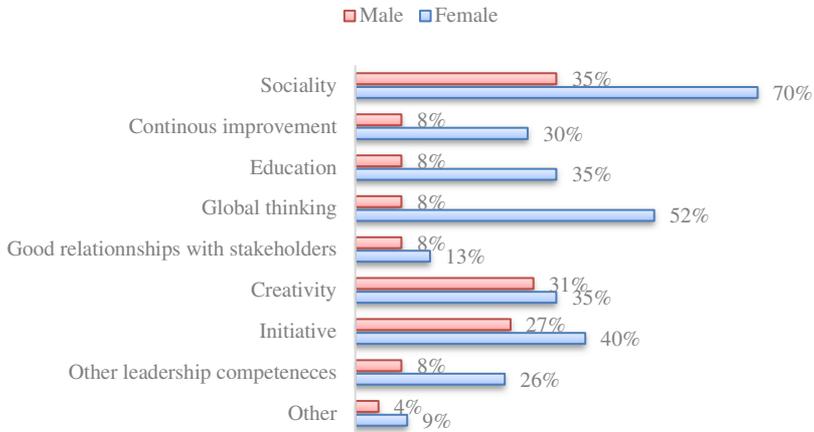
Figure 4. The distribution of the female and male respondents' opinion about the skills and knowledge necessary for implementing CSR strategy.
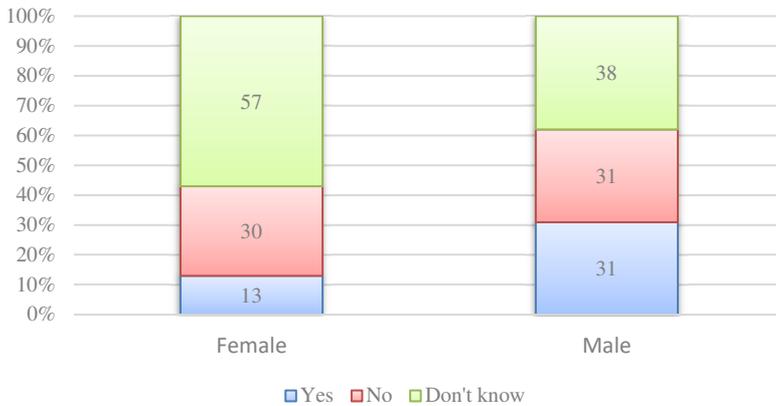

Figure 5. The distribution of the female and male respondents' opinion about the main advantage of CSR implementation
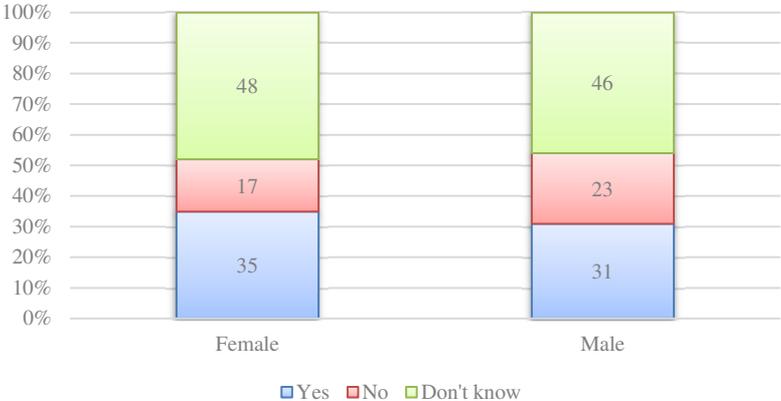
Figure 6. The distribution of the female and male respondents' opinion about the competencies of a sustainability leader in implementing CSR initiatives

Figure 7. The distribution of the female and male respondents' answers to the seventh question "Does your organization really operate in socially responsive manner and strive to strengthen and positively influence the community?"

Figure 8. The distribution of the female and male respondents who identified "the lack of some skills to implement CSR strategies and practices"

Figure 9. The distribution of the female and male respondents' answers to the question "How would you like to improve those skills in CSR practices?"