

CORPORATE SOCIAL RESPONSIBILITY ORIENTATION AND EMPLOYER ATTRACTIVENESS

KURUMSAL SOSYAL SORUMLULUK YÖNELİMİ ve İŞVEREN ÇEKİCİLİĞİ

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ABSTRACT

This article comprises of the results of quantitative research conducted with the graduate students of business administration department to put forward the relationship between corporate social responsibility orientation and employer attractiveness. In the article, first literature, was scanned for the corporate social responsibility, corporate social responsibility orientation, employer attractiveness concepts, and later on the questionnaire form implemented in the work of Richard Raj of George Washington University entitled “Investigating the Relationship Between Corporate Social Responsibility Orientation and Employer Attractiveness” was translated into Turkish and after collated was implied on all senior students of business administration department. The results of the work first comprises of the CSRO scores of the graduate students, and puts forward the attractiveness of eight different companies established with different characteristics from the point of ethics, and social responsibility.

Key Words: Corporote social responsibility, employer attractiveness

ÖZET

Bu çalışma işletme bölümü son sınıf öğrencilerinin kurumsal sosyal sorumluluk yönelimleri ile işveren çekiciliği arasındaki ilişkiyi ortaya koyan niceliksel araştırmanın sonuçlarını içermektedir. Makalade öncelikle kurumsal sosyal sorumluluk ve işveren

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çekiciliği konseptleri hakkında literatür taraması yapılmış ve daha sonra Richard Raj tarafından George Washington üniversitesinde hazırlanan “Investigating the Relationship Between Corporate Social Responsibility Orientation and Employer Attractiveness” başlıklı doktora tezinden yola çıkılarak geliştirilen anket işletme bölümü son sınıf öğrencilerine uygulanmıştır. Sonuçlar öğrencilerin kurumsal sosyal sorumluluk yönelimleri ile araştırma için yaratılan sekiz farklı organizasyonun çekicilikleri arasındaki ilişkileri göstermektedir.

Anahtar Sözcükler: Kurumsal sosyal sorumluluk, işveren çekiciliği

1. INTRODUCTION

Businesses large and small are becoming increasingly aware of the importance of corporate social responsibility (CSR). Corporations can no longer afford to focus solely on profit: they are responsible for making decision that must be ethically and socially acceptable to all stakeholders involved, including wider communities and the environment, as well as shareholders. (Oury, 2007: 3) Although much of the discussion of the responsibilities of the business community in recent years has centered on the social performance of firms (Clarkson, 1995; Swanson, 1995) or responsibilities to individual stakeholders (Donaldson & Preston, 1995; Jones, 1995), the responsibility felt by corporate managers to society in general remains an important issue, as does the composition of that responsibility.

Although CSR has only recently become part of the content of many annual reports, there has been much in the way of its development that has occurred over the past hundred years. The idea of corporations acting in the public interest is not new and has evolved over time. Corporations in 18th century in America were formed explicitly to serve a public purpose. By the end of the 19th century, the public purpose of corporations had been transformed into an emphasis on private purpose and private property. The balance between public and private purpose, between collective and individual interests, shifted such that private purpose and individual interests took primacy, replacing the former public interest functions of the corporation (Altman & Vidaver-Cohen, 2000; Hurst, 1956). Although the CSR concept had existed for decades before (Dodd, 1932), the term was proposed initially in 1953 (Bowen) as a kind of business self-regulation device, a method of ensuring the social

control of business without depending on the uncertainties of individual ethics or the coercive authority of governments. (Hussein, 1996: 16-17)

Various types of actors have assumed increasingly important roles in influencing the demands and norms that define social acceptable corporate behaviors: not only national governments, but also supra-national bodies such as the United Nations and the European Union, and various non-corporate actors in the civil society. They stimulate firms to increase transparency on social issues, require them to disband detested practices, push them to adopt other practices that are more socially beneficial and urge national governments to define and enforce minimum standards of CSR. CSR has thus become an important concept on the public agenda and continues to be a topic of interest in different spheres of society. (Hond at al.. 2007: 9)

Social responsibility has been and continues to be a prominent feature of the business and society literature, addressing topics of business ethics, corporate social performance, global corporate citizenship, and stakeholder management. The idea of corporate social responsibility developed as a furthering of the field of philanthropy. Beginning in the 1950s and 1960s, research into the social issues in management arena arose as a legitimate area of academic study (Carroll, 1999; Preston, 1986). Although there was agreement with the assumption that businesses were responsible for the economic activities that impact society, there was little agreement to the ways in which businesses should be involved in addressing social issues, especially those not directly related to their bottom line.

2. THEORETICAL FRAMEWORK

2.1. CORPORATE SOCIAL RESPONSIBILITY

Various definitions can be made for corporate social responsibility. At its most general, we can say that CSR is the management of an institution by its executives or partners so that due attention is paid to society's expectations, needs and requests, thereby acting in accordance with individual and social benefits (Göztaş, Alemdar & Koker, 2008: 95). In their book "Corporate Social Responsibility", Kotler and Lee define it as an obligation undertaken for improving social welfare through the support of corporate resources (Kotler& Lee, 2006;

2). Enderle and Tavis (1998) define CSR as ‘the policy and practice of a corporation’s social involvement over and beyond its legal obligations for the benefit of the society at large’. European Commission, White paper on CSR defines social responsibility of companies also as how companies can implement these measures to their mainstream business. It defines CSR as .a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their concepts.

Carroll (1979) attempted a fully-encompassing definition, later supported by Wartick and Cochran (1985), explaining “the social responsibility of business encompasses the economic, legal, ethical and discretionary (voluntary, or philanthropic) expectations that society has of organizations at a given point in time” (Quinn, 2002: 12) The first component requires management to maximize profits for the owners and shareholders by efficiently providing a supply of goods and services to meet market demands. Legal responsibility requires management to operate within the legal framework. To be ethical, a decision maker should act with fairness, equity, and impartiality. Finally, philanthropic activities are purely voluntary; they are guided by management’s desire to make social or philanthropic contributions not required by economics, law, or ethics. (Nabil, Donald,Howard& Angelidis, 2008)

Analysis and evaluation of CSR at the organizational and individual levels have been the focus of many studies (Clarkson, 1995; Wood, 1991). The concept of corporate social performance (CSP) was introduced as a method of evaluating how well organizations were meeting their corporate social responsibilities. CSP, as defined by Wood (1999), “is a business organization’s configuration of principles of social responsibility, processes of responsiveness and policies, programs, and observable outcomes as they relate to the firm’s social relationships.” It is in the area of CSP that organizations can be compared to one another on how well each is meeting its social responsibilities.

Meeting social responsibilities not only allows organizations to display high levels of moral or ethical conduct but also has been shown to provide instrumental benefits and various types of competitive advantage. These benefits include things such as superior financial performance, enhanced reputation, more motivated work forces, and the ability to attract desired employees. The ability to compare organizations in the area of CSP has generated

interest in the competitive advantages which may accrue to organizations that demonstrate high levels of CSP. Various studies have shown positive relationships between CSP and certain measures of financial success (Cochran & Wood, 1984; McGuire, Sundgren & Schneeweis, 1988; Waddock & Graves, 1997) concluded that reputation is directly linked to the extent of a firm's social welfare activities. Therefore, when firms engage in social welfare activities, a component of CSR, they are enhancing their reputation, which in turn provides them with competitive advantage. Turban and Greening (1997) arrived at a similar conclusion by demonstrating that firms receiving higher ratings in corporate social performance are perceived as having better reputations. Turban and Greening (1997) also looked at another type of competitive advantage provided by CSP: the ability to attract quality employees. The researchers obtained independent ratings of CSP for numerous companies and surveyed undergraduate senior business students to ascertain the attractiveness of each organization as an employer to that particular population of job seekers. Findings supported the hypothesis that organizations rated higher in CSP were perceived as more attractive employers. They investigated the relationship between firm's corporate social performance and firms reputations and attractiveness as employers. Results indicate that firms higher in CSP have more positive reputations and more attractive employers than firms lower in CSP. Such results suggest that potential applicants are aware of firms' CSP and that, those with more positive ratings may have competitive advantages because they attract more potential applicants than firms with lower CSP ratings. (Turban & Greening 1997) Interestingly, *Forbes* reported a study done by Students for Responsible Business which found that more than half of 2100 MBA student respondents indicated they would accept a lower salary to work for a socially responsible company (Albinger & Freema, 2000)

2.2. CORPORATE SOCIAL RESPONSIBILITY ORIENTATION

With varying definitions and lack of empirical measures of CSR, it has been difficult to focus on linking individual behaviors or orientations to other social and economic performance measures. In the process of addressing the challenge of measuring CSR empirically, Aupeperle (1982;1984;1991) presents term "corporate social responsibility orientation(CSRO). CSRO is a construct that captures the perceptions stakeholders have pertaining to organizations' social responsibility performance (CSP). The central idea of using CSRO in research is that it is more important to get the values that underlie organizational

decisions involving CSR. Aupperle's (1982; 1984) attempt to empirically test CSRO was based on Carroll's four dimensions of CSR; which can be organized into two concerns. Legal, ethical and discretionary components are factored into one dimension that is described as a concern for society (Aupperle, 1982: 88), while Carroll's economic component becomes concern for economic performance. Aupperle originally used CSRO to refer business executives but, the concept allows us to use it with other stakeholders-such as investors, consumers and employees. CSRO is affected by many different factors, such as, religion, gender, age, education, exposure to CSR previously.

While there are other views, definitions and frameworks, Carroll's was selected as the foundation for this present study due to the amount of empirical research conducted using his model to investigate CSRO. For the purpose of this research, CSRO will be defined as the holistic orientation of individuals toward the economic, legal, ethical and discretionary behaviors of organizations (Burton et al., 2000) The nature of this study's research question and hypotheses makes Carroll's framework the ideal foundation for this research.

This research attempt to develop a better understanding of relationship between CSRO and employer attractiveness. In order to investigate CSRO in a meaningful way, a conceptual framework was developed to explore the relationship between CSRO of potential job candidates and their perceptions of employers who communicate characteristic CSR behaviors during recruiting efforts.

2.3. EMPLOYER ATTRACTIVENESS

It is generally recognized that intellectual and human capital is the foundation of competitive advantage in the modern economy. Accordingly, the contest among employers to attract and retain talented workers takes place in a world where technological advances and global competition are driving widespread change in employment patterns (Osborn & Jones 2001).

Organizations are increasingly competing to attract highly skilled personnel in various professional areas (Mahroum, 2000). There is a possibility that, in future, competition for the best employees will be as fierce as competition for customers. Organizations that can attract

the best minds will have a distinct edge in the marketplace (Harari, 1998). Thus, just as marketing is seen as being too important to be left only to marketers, so too human resources is seen to be too important to be left solely to the HR function (Ambler & Barrow 1996; Ritson 2002). As organizations seek both to attract new employees and retain existing staff, employment advertising and employment branding will grow in importance. This can only be done effectively once organizations understand the factors contributing towards employer attractiveness.(Berthon, Ewing& Hah, 2005, 168)

Berthon, Ewing and Hah define employer attractiveness as the envisioned benefits that a potential employee sees in working for a specific organization. The construct may be thought of as an antecedent of the more general concept of employer brand equity. In other words, the more attractive an employer is perceived to be by potential employees, the stronger that particular organisation's employer brand equity.(Berthon, Ewing& Hah, 2005; 156)

In this research employer attractiveness was defined as the degree to which an applicant has interest in pursuing employment opportunities with an organization. (Cable&Judge, 1994; Rau& Hyland 2002; Schwoerer&Rosen 1989)

3. METHODS

The purpose of this study is to measure the affect of corporate responsibility orientation on the attractiveness of companies to potential employees. Because the purpose of this research was to explore if relationships exist between CSRO and employer attractiveness and not the cause of any particular relationship, survey research seemed to be the most appropriate methodology.

Survey methodology is used in this study. The questionnaire form was used by J. Richard Ray of George Washington University entitled “Investigating the Relationship Between Corporate Social Responsibility Orientation and Employer Attractiveness” was adapted to address the social responsibility programs adapted by Turkish companies.

This study was designed as a Ray’s questionnaire (2006) was developed in which the first part was based upon Aupperle’s CSR and Ethics Questionnaire that measure CSRO

among Carroll's four domains of CSR. In this part of the questionnaire, each respondent allocated 10 points to each of 10 sets of four CSR statements organized along Carroll's framework. Aupperle's CSRO measure allows researchers to aggregate experiences that shape ethical or discretionary behavior as a means to measure and discuss social responsibility as opposed to relying on reactions to specific events or characteristics to form perceptions of CSR. This study provided evidence that job seekers will differentiate between varying degrees of aggregated organizational behaviors.

Second part of survey used statements in the form of vignettes to solicit information about employer attractiveness and developed using statements from Aupperle's questionnaire to describe the economics, ethical and discretionary behaviors of eight organizations.

The descriptions of eight organizations were created as part of a vignette that represented a job announcement. The respondents were prompted with descriptions of the eight organizations. Within each they were to assume salary and compensation packages were the same and within the desired range. The types of work and promotion opportunities were described as equal and met the standard that participants had established as important in employment searches. As part of this announcement additional information about the organizations' economic, ethical and discretionary behaviors was communicated in the form three statements. These statements were created from validated statement from Aupperle's instrument and formed into organization descriptions. In this way the deliberate experimental variation in descriptions of high/low economic, High/low ethical, High/low discretionary behaviors were made more salient when the stimuli were presented. Organizational A through H were placed within the survey in random order as modeled by Fritzsche & Becker in 1984.

Table 1: Organizations A Through H

Organization A High-High-High High Economic High Ethical High Discretionary	Organization B Low-Low-Low Low Economic Low Ethical Low Discretionary	Organization C High-Low-Low High Economic Low Ethical low Discretionary	Organization D High-High-Low High Economic High Ethical Low Discretionary
Organization E Low-High-Low Low Economic High Ethical Low Discretionary	Organization F Low-LowHigh Low Economic Low Ethical High Discretionary	Organization G High-Low-High High Economic Low Ethical High Discretionary	Organization H Low-High-High Low Economic High Ethical High Discretionary

The third part of the survey prompted respondents to identify which of the organizations were most attractive and which were the second most attractive.

The draft questionnaire was then piloted with a group of participants similar to those included in the primary study. The result of this pilot were used to refine the questionnaire for distribution to research participants from the Business Colleges of four Universities; Bahcesehir University, Yeditepe University, Galatasaray University, Yıldız Teknik University. Two public universities and two private universities were included in order to account for income differences among the students. Students from Business Colleges were chosen because these students are aware of the corporate what social responsibility mean. Senior was chosen because they will soon decide what type of company they will join. 240 questionnaire forms were sent to these universities and 220 questionnaire forms were returned.

Three research questions were developed and the ordered to link to the progression of the conceptual framework.

RQ1- When presented with organization descriptions with varying degrees of CSR will respondents discriminate between high/ low levels of economic, ethical, and discretionary behaviors when rating degree of employer attractiveness?

This question had three hypotheses

Hypothesis 1a: Organization vignettes describing high economic behavior will be rated by respondents as more attractive than organizations described as having low economic productivity.

Hypothesis 1b: Organization vignettes describing high ethical behavior will be rated by respondents as more attractive than organizations described as having low ethical behavior.

Hypothesis 1c: Organization vignettes describing high discretionary behavior will be rated by respondents as more attractive than organizations described as having low discretionary behavior.

RQ2- How do gender differences relate to CSRO and ratings of employer attractiveness?

RQ3- What is the relationship between an individual's CSRO and their perceptions of employer attractiveness?

This question had two hypotheses

Hypothesis 3 a: Individuals who report a high concern for economic behaviors on the CSRO measure will be likely to rate organizations vignettes with high economic performance.

Hypothesis 3 b: Individuals who report a high concern for society on the CSRO measure will be likely to rate organizations with high discretionary behaviors.

The data from the questionnaire were analyzed using SPSS version 15.

4. FINDINGS

Table 2: Gender

Gender		
	Frequency	Percent
Female	118	53.6
Male	102	46.4
Total	220	100

The research sample included (see Table 2) 118 female (53.6% of total) and 102 male undergraduate students (46.4% of total).

Table 3: 1st Most Attractive Organization

1 st Most Attractive Organization		
	Frequency	Percent
Organization A	191	87%
Organization H	9	4%
Organization G	8	3,4%
Organization C	5	2,5%
Organization D	5	2,5%
Organization F	1	0,6%
Total	220	100%

When prompted to identify which of organizations was most attractive, 87% of respondents selected Organization A. This was expected because Organization A was designed to be most attractive. As you can see table 3, 4 percent of respondents selected

Organization H and 3.4 percent of respondents selected Organization G as the most attractive.

Table 4: 2nd Most Attractive Organization

2nd Most Attractive Organization		
	Frequency	Percent
Organization D	69	31,4%
Organization H	67	30,3%
Organization G	30	13,6%
Organization B	20	9,3%
Organization A	11	5%
Organization E	10	4,3%
Organization F	8	3,7%
Organization C	5	2,4%
Total	220	100

When prompted to select 2nd most attractive 31.4 percent of respondents selected Organization D and 30.3 percent of respondents identified Organization H. (see table 4)

Table 5: Job Factor Most Significant

Job Factor Most Significant		
	Frequency	Percent
Salary	51	23%
Opportunities for advancement	46	21%
Ability to use my skills	37	17%
Work environment	34	15,5%
Challenging and interesting work	19	8,5%
Person offering job	11	5%
Training opportunities	10	4,5%
Flexible work schedule	7	3%
Job security	3	1,5%
Diverse work place	1	0,5%
Other	1	0,5%
Total	220	100%

When asked to identify a response the most significant factor in selecting a job salary (23%) was most mentioned. Other top responses include opportunities for advancement (21%), ability to use my skills (21%), work environment (17%).

Table 6: Job Factor Least Significant

Job Factor Least Significant		
	Frequency	Percent
Person offering job	72	32,7%
Diverse work place	36	16,4%
Flexible work schedule	27	12,2%
Other	27	12,2%
Challenging and interesting work	12	5,7%
Opportunities for advancement	11	5,2%

Salary	9	4%
Training opportunities	9	4%
Ability to use my skills	8	3,6%
Job security	7	3%
Work environment	2	1%
Total	220	100

When asked to identify a response the least significant factor in selecting a job, “person offering the job” was most mentioned (32.7%). And also “diverse work place” (16.4%), “flexible work schedule” (12.2%) were rated highly.

Research Question 1

The first question under investigation examined the degree to which respondents gave responses to descriptions of organizations (Organization A through H) with varying degrees of corporate social responsibility as predicted. Since the researcher created these organization descriptions for this study, it was important to establish that students would distinguish between high and low levels of organization behaviors (economic, ethical and discretionary).

This question had three hypotheses. A paired samples t test was selected to test these hypotheses. There are two assumptions underlying a paired sample t test, a) that observations are independent and b) that distributions of differences should be approximately normal. Both assumptions were met. Pairs were organized by high and low levels of organization behaviors for investigation. The results of the paired samples t tests are found in Table 7 and paired sample statistics are found in Table 8.

Hypothesis la

The first hypothesis posited that respondents would rate stimuli that described organizations as having high economic behaviors more attractive than organizations with low economic behaviors. Respondents rated Pair 1 High versus Low Economic Organizations significantly different ($t = 13.054$, $p = .000$). Consistent with Hypothesis la, High Economic Organizations ($M = 3.8920$, $SD = 1.14881$) were rated as more attractive than Low Economic Organizations ($M = 2.7057$, $SD = 1.11307$).

Hypothesis lb

The second hypothesis stated that respondents would rate stimuli that described organizations as having high ethical organizational descriptions as more attractive than descriptions of low ethical behavior. Respondents rated Pair 2 High versus Low Ethical Organizations significantly different ($t = 16.696, p = .000$). Consistent with Hypothesis lb, High Ethical Organizations ($M = 4.1227, SD = 1.20631$) were rated as more attractive than Low Ethical Organizations ($M = 2.475, SD = 1.12533$).

Hypothesis lc

The third hypothesis for Question 1 posited that respondents would rate as more attractive organizations described as having high discretionary behavior when compared to organizations presenting low discretionary behavior. Respondents rated Pair 3 High versus Low Discretionary Organizations significantly different ($t = 11.621, p = .000$). Consistent with Hypothesis lc, High Discretionary Organizations ($M = 3.7731, SD = 1.03156$) were rated as more attractive than Low Discretionary Organizations ($M = 2.8246, SD = 1.14838$).

Table 7: Paired Sample Test for Organization

		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			
Pair 1	High Econ. Organizations Low Econ. Organizations	1,18636	1,347	,0908	1,007	1,365	13,054	219	,000
Pair 2	High Ethical Organizations Low Ethical Organizations	1,64773	1,463	,0986	1,453	1,842	16,696	219	,000
Pair 3	High Discretionary Organizations Low Discretionary Organizations	,94848	1,210	,0816	,787	1,109	11,621	219	,000

Table 8: Paired Samples Statistics for Organizations

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	High Economic Organizations	3,892045	220	1,148806	0,077452

	Low Economic Organizations	2,705682	220	1,113071	0,075043
Pair 2	High Ethical Organizations	4,122727	220	1,206312	0,08133
	Low Ethical Organizations	2,475	220	1,12533	0,07587
Pair 3	High Discretionary Organizations	3,773106	220	1,031562	,06955
	Low Discretionary Organizations	2,824621	220	1,148375	,07742

Research Question 2

The second question had two parts. In the first part, relationship between gender and CSRO was examined. A T-Test was conducted, but it was found no significant result between gender and concern for society variables

Table: 9 Group Statistics for CSRO by gender

	Gender	N	Mean	Std.Deviation	Std. Error Mean
Concern for Society	Male	98	2,3207	0,35103	0,03546
	Female	113	2,2944	0,37326	0,03511
Concern for Economic Performance	Male	98	3,002	1,02	0,10304
	Female	113	3,1071	0,98947	0,09308

Table 10: T-Test Result for CSRO by gender

		Levene's Test for Equality of Variances		t-test for Equality of Means					95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error	Lower	Upper
Concern for Society	Equal variances assumed	0,204	0,651	0,525	209	0,599	0,026	0,050	-0,072	0,125
Concern for Economic Performance	Equal variances assumed	0,001	0,976	-0,758	209	0,449	-0,105	0,138	-0,378	0,168

Second part of the second research question relationship between gender and employer attractiveness was examined. It was found certain significant difference between gender and low attractiveness elements especially females showed significant lower attractiveness values according to the males. (low economy, low ethic, low discretionary)

Table11: Group Statistics Employer Attractiveness by Gender

	Gender	N	Mean	Std. Deviation	Std. Error Mean
High Economic Organizations	Male	98	4,060374	1,097729	0,110887
	Female	113	3,847345	1,037127	0,097565

Low Economic Organizations	Male	98	2,937075	1,145492	0,115712
	Female	113	2,55826	0,95255	0,089608
High Ethical Organizations	Male	98	4,111395	1,14873	0,116039
	Female	113	4,24115	1,097174	0,103213
Low Ethical Organizations	Male	98	2,886054	1,116521	0,112786
	Female	113	2,164454	0,928259	0,087323
High Discretionary Organizations	Male	98	3,89881	0,839858	0,084839
	Female	113	3,78244	0,995615	0,09366
Low Discretionary Organizations	Male	98	3,098639	1,149564	0,116123
	Female	113	2,623156	1,012820	0,095278

Table 12: T-Test Results for Employer Attractiveness by Gender

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference		
										Lower	Upper
High Economic Organizations	Equal variances assumed	0,301372	0,583	1,448	209	0,149	0,213	0,147	-0,076	0,503	
Low Economic Organizations	Equal variances assumed	4,314301	0,039	2,622	209	0,009	0,378	0,144	0,094	0,663	
High Ethical Organizations	Equal variances assumed	0,985284	0,322	-0,838	209	0,402	-0,129	0,154	-0,434	0,175	
Low Ethical Organizations	Equal variances assumed	4,05352	0,045	5,125	209	6,75	0,721	0,140	0,444	0,999	
High Discretionary Organizations	Equal variances assumed	,317	,574	,910	209	,364	,11636	,12790	-,1357	,3685	
Low Discretionary Organizations	Equal variances assumed	1,650616	0,200	3,194	209	0,00	0,475	0,148	0,182	0,768	

Research Question 3

Question 3 asked if there was a relationship between individual respondent CSRO and their ratings of employer attractiveness. Two hypotheses were developed to explore whether respondents that reported Concern for Economic Performance orientations would have positive relationships with organizations with high economic behaviors (3a), and whether respondents with Concern for Society orientations would have positive relationships with high discretionary organizations (3b). The results of Aupperle's instrument were collapsed into two categories as previously described - Concern for Society and Concern for Economic Performance. Six employer attractiveness summary scores were developed by averaging ratings across high economic (A, C, D, G), low economic (B, E, F, H), high ethical (A, D, E, H), low ethical (B, C, F, G), high discretionary (A, F, G, H), and low discretionary (B, C, D, E) behaviors.

Hypothesis 3a

The third question under investigation had two parts. The first part hypothesized that a significant positive correlation existed between Concern for Economic orientation and ratings of employer attractiveness for firms with high economic behaviors. Pearson r correlations resulted in a correlation matrix table 13 that illustrated the relationship between orientation and attractiveness summary scores. Results of a 2-tailed correlation analysis indicated that respondents reporting Concern for Economic Performance orientation did not rate organizations with high economic performance as significantly more attractive ($r = 0,102, p = .131$).

An additional correlation matrix was developed for Question 3 to explore relationships between CSRO and individual organizations. The relationship between ratings of employer attractiveness for firms with high economic behaviors (Organizations A, C, D, G) and CSRO of Concern for Economic Performance was explored. Table 14 results of a 2 tailed correlation analysis did not indicate significant correlations at the .05 and .01 significance levels between Concern for Economic Performance and attractiveness ratings for Organization C, D and G. Only Organization F was significant. Again this result did not support Hypothesis 3a.

Hypotheses 3b

The second part of Question 3 hypothesized that a significant positive relationship existed between Concern for Society orientation and ratings of employer attractiveness for firms with higher discretionary behavior. The results of the first correlation matrix 14 showed a significant relationship between Concern for Society and ratings of attractiveness for organizations with high discretionary behaviors. ($r = .336, p < .01$). A relationship was identified between Concern for Society and ratings of attractiveness for organizations with low discretionary behaviors ($r = -.289, p < .05$).

Additional significant results of Hypothesis 3b, a correlation matrix was created to determine if a positive significant relationship existed between Concern for Society and ratings of any organizations with high discretionary behaviors. Table 14 provides results of the relationship between CSRO and employer attractiveness ratings, including those with high discretionary behaviors (Organizations A, F, G, and H). A significant positive correlation was found between Concern for Society and attractiveness ratings for Origination A, F, H ($r = .191, p < .01, r = .296, p$

< .01, $r = .262$, $p < .01$). A significant positive relationship was not found between Concern for Society and organizations G. Consequently, Hypothesis 3b was supported.

In the process of examining Hypotheses 3a and 3b, a correlation matrix was generated to examine the relationships between CSRO orientation and employer attractiveness.

Participants reporting Concern for Economic Performance did not express greater attractiveness to high economic organizations (as hypothesized), and other organization types. Conversely, Concern for Society showed positive significant relationships with low economy, high ethical, low ethical, high discretionary organizations. Furthermore, when the analyses were conducted to look at CSRO in relation to specific organizations (A through H), Concern for Economic Performance were not significantly related to each organization with a high economic domain (Organizations C, D, G). High discretionary performance appeared to be the most important factor when employer attractiveness for those with Concern for Society orientation.

The two assumptions underlying correlation analysis were met. First, the variables were bivariately normally distributed. Second, the scores on variables for one case were independent of scores on another case.

Table 13: Pearson correlations Between CSRO of Students and Perceptions of Employer Attractiveness

for Organizations Summary Scores

Variable of Interest	Concern for Economic Performance	Concern for Society
Concern for Economic Performance	1	-0.753**
Concern for Society	-0.753**	1
High Economic Organizations	0.102	0.137*
Low Economic Organizations	-0.166*	0.322*
High Ethical Organizations	-0.016	0.250**
Low Ethical Organizations	-0.043	0.190**
High Discretionary Organizations	-0.084	0.336**
Low Discretionary Organizations	-0.016	0.147*

** Correlation is significant at the 0.01 level (2 tailed)

*Correlation is significant at he level 0.05 level (2 tailed)

Table 14: Pearson correlations Between CSRO of Students and Perceptions of Employer Attractiveness for Organizations Summary Scores Organizations A Through H

Variable of Interest	Concern for Economic Performance	Concern for Society
Concern for Economic Performance(CSRO) (Economic)	-0.753**	1
Concern for Society(CSRO) (Ethical, Legal, Discretionary)	1	-0.753**
Organization A Attractiveness (High Econ., High Ethic, High Disc.)	0.049	0.191**
Organization B Attractiveness (Low Econ., Low Ethic, Low Disc.)	-0.065	0.140*
Organization C Attractiveness (High Econ., Low Ethic, Low Disc)	0.069	0.061
Organization D Attractiveness (High Econ., High Ethic, Low Disc)	0.100	0.044
Organization E Attractiveness (Low Econ., High Ethic, Low Disc)	-0.070	0.180**
Organization F Attractiveness (Low Econ., Low Ethic, High Disc)	-0.197**	0.296**
Organization G Attractiveness (High Econ., Low Ethic, High Disc.)	0.056	0.165
Organization H Attractiveness (Low Econ., High Ethic, High Disc.)	-0.126	0.262**

*p<.05, **p<.01 (1-tailed)

5. DISCUSSION AND CONCLUSION

Organizations today, have started placing more importance to charity activities seen as separate and unimportant, among their business objectives. It is a known fact today by every organization that, even the most advanced innovation and competitive superiority, if they did not support placing importance to social and environmental concerns, they are not adequate on their own. Organizations perceived as an institutional citizen by their target masses, now in addition to organizational targets, with both economical responsibilities and social responsibilities, have been forced to restructure their management strategies, with the expectation of answering strategically to the increasing internal and external expectations and to be charitable within social objectives. Within all this struggle, the point of view of the worker is not quite included in the evaluation. In work attractiveness, or in other words when making a job application, it is so important for an organization have a social responsibility orientation. Does the employee wish to earn more economically or work in a socially responsible company? Or how much an effect does an employee's sexual difference have on

this idea? Are women more sensitive on the issue of CSR? This work started acting exactly at this point. In this sense, 8 different companies formed from the combination of three fundamental variable such as High Economic, High Ethical, High Discretionary. And the participants were asked to evaluate these companies.

When looking at the results, organization A among the eight different organizations created for the research, was evaluated as the most attractive organization. This is an expected result since organization A was designed as the most attractive organization both from the point of economics and also from the point of ethics, and social responsibility. Starting from this point, it is possible to say that the participants have found the organizations with high values from the point of all three areas (economical, ethical, social responsibility) compared to others. Participants, have marked organization D as the most attractive 2nd organization. This result is interesting, because although organization D has high values from the point of economical and ethical point of view, is is created low from the point of social responsibility. This shows that organizations which have economic power and which act according to ethical values in society can be found attractive even tough they are not focused on social responsibility.

Participants, when ranking the factors which made a job most attractive for them, have emphasized mostly on the salary and opportunities for advancement choices. These results, put forward that the participants have considered economical areas important first.

Research questions and hypotheses should be based on literature reviews. In the review of the literature examples of CSR and its impact on stakeholders were presented. The relationship between social responsibility and workforce development was introduced and supported by previous work in the literature (Albinger & Freeman, 2000; Greening & Turban, 2000) Specifically some literature provides evidence that there are relationships among organization values, performance, employer attractiveness, employer choice, and population demographics (Burton & Hegarty, 1999; Kraft & Singhapakdi, 1995).

The first hypothesis posited that respondents would rate stimuli that described organizations as having high economic behaviors more attractive than organizations with low economic behaviors. Respondents rated Pair 1 High versus Low Economic Organizations

significantly different. High Economic Organizations were rated as more attractive than Low Economic Organizations. The second hypothesis stated that respondents would rate stimuli that described organizations as having high ethical organizational descriptions as more attractive than descriptions of low ethical behavior. Respondents rated Pair 2 High versus Low Ethical Organizations significantly different. Consistent with Hypothesis 1b, High Ethical Organizations were rated as more attractive than Low Ethical Organizations. The third hypothesis for Question 1 posited that respondents would rate as more attractive organizations described as having high discretionary behavior when compared to organizations presenting low discretionary behavior. Respondents rated Pair 3 High versus Low Discretionary Organizations significantly different. Consistent with Hypothesis 1c, High Discretionary Organizations were rated as more attractive than Low Discretionary Organizations.

The second question had two parts. In the first part, relationship between gender and CSRO was examined. A T-Test was conducted, but it was found no significant result between gender and concern for society variables. Second part of the second research question relationship between gender and employer attractiveness was examined. It was found certain significant difference between gender and low attractiveness elements especially females showed significant lower attractiveness values according to the males. (low economy, low ethic, low discretionary)

The present study also found significant differences when analyzing male and female respondents discretionary behaviors. Females had higher mean scores on the discretionary domain of the CSRO measure and were more attracted to organizations that exhibited higher discretionary behaviors. The survey provided an assessment of what college business students indicated as desirable CSR behaviors in term of employer attractiveness. The questionnaire permitted collected information about student perceptions of organizational CSR, employer attractiveness and respondent CSRO.

In the process of examining Hypotheses 3a and 3b, a correlation matrix was generated to examine the relationships between CSRO orientation and employer attractiveness.

Participants reporting Concern for Economic Performance did not express greater attractiveness to high economic organizations (as hypothesized), Concern for Society showed

positive significant relationships with high and low economy, high ethical, low ethical, high and low discretionary organizations. Furthermore, when the analyses were conducted to look at CSRO in relation to specific organizations (A through H), Concern for Economic Performance were not significantly related to each organization expect organization F. Concern for society has relationship with the Organization A, B, E, F, and H.

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