

Does Corporate Environmental Responsibility Influence Organizational Attraction?

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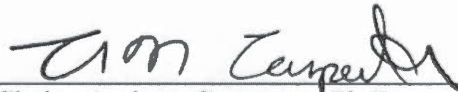
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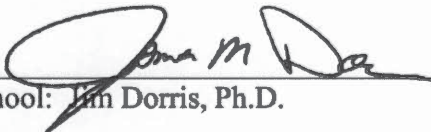


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Abstract

Business leaders in the United States compete in a global marketplace for goods and services as well as in recruiting and retaining talented workers. The most experienced workers can usually be selective in choosing their employers. In 2000, awareness of corporate environmental issues began increasing substantially. Many prospective employees seek corporate leaders who are genuinely committed to running companies that focus on reducing negative environmental impacts. Business leaders have been increasingly using corporate social responsibility (CSR) reports to document their commitment to environmental responsibility. The purpose of this quantitative, experimental study was to examine working professionals' perceived attraction to a firm based on the level of credibility of the company's CSR report and whether any such effects differ based on employee qualification. Two hundred and eighty full time employees from two companies and members of a Department of Defense networking group completed the survey. Analysis of covariance, controlling for the effects of age and gender was used for evaluating the effects of the CSR status on attraction to a company. The results from this study indicate that an increase in credibility of a CSR report did not significantly relate to an increase in attraction to a company. In addition, the qualification level of the employee did not appear to have an influence on organizational attraction to a company that mentioned its corporate sustainability activities. This research contributes to theoretical research in organizational attraction and corporate environmental sustainability activities.

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Chapter 1: Introduction

During the first decade of the twentieth century, corporate executives in industrialized nations considered the ability to attract and retain quality employees to be the essential contributor to the success of a company (Lueneburger & Goleman, 2010; Kim & Park, 2011). Executives invested a sizable portion of the financial resources of an organization to recruit and retain the most talented employees (Allen, Bryant, & Vardaman, 2010; Becker, Connolly, & Slaughter, 2010). Highly educated and experienced employees have found corporations viewed as *green*, or environmentally responsible more attractive than other companies (Albinger & Freeman, 2000; Bhattacharya, Korschun, & Sen, 2009).

Green companies are defined as businesses whose leaders express commitment to reducing the negative environmental impact of their businesses (Harvey, Bosco, & Emanuele, 2010; Polimeni, Burke, & Benyaminy, 2010). Executives at green companies have defined objectives and targets for improving the environmental performance of their companies (Ameer & Othman, 2012; Zaharia & Zaharia, 2012). Many employees have reported feeling empowered in terms of their contributions to resolving environmental issues when working for green companies (Lueneburger & Goleman, 2010; Strife, 2010).

Many industry leaders and financial analysts from the 1970s to the 2000s agreed that the main objective of a corporation was to generate profits (Friedman, 1970; Steurer, 2010). However, in the first decade of the 21st century, a view emerged that profit could no longer be the sole objective for a corporation to achieve long-term success (Kimbrow & Cao, 2011; Lefebvre & Lefebvre, 2012). During the same time span, the success of a corporation was considered dependent upon stakeholder relationships (Barabel & Meier,

2012; Davis & MacDonald, 2010). Key stakeholders for corporations included investors, consumers, employees, and potential employees (McShane & Cunningham, 2012; Moura-Leite & Padgett, 2011). These stakeholders expressed interests in corporate social and environmental issues (Boyd & Gessner, 2013; Lombardo & D’Orio, 2012).

Since the 1980s, corporate environmental sustainability has become a significant policy issue for industrialized nations (Bonevac, 2010; Krumwiede, Hackert, Tokle, & Vokurka, 2012). In 1987, the United Nations (UN) defined corporate sustainability as the practice of “meeting the needs of the present, without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development, 1987, p. 54). Corporate sustainability inferred that companies’ daily business operations address social and environmental concerns (Ameer & Othman, 2012; Grant, 2010). Beginning in the 21st century, corporate stakeholder demand for responsibly produced goods and services resulted in an increase in public corporate social responsibility (CSR) reports (Barabel & Meier, 2012; Jacob, 2012).

During this time frame, corporate leaders’ increased attention to emerging environmental initiatives, increased consumer demand for responsibly produced products, and augmented spending by the government to encourage sustainable jobs resulted in a growing interest about environmental sustainability (Arshad, Mansor, & Othman, 2012; Lombardo & D’Orio, 2012). Many stakeholders sought credible data to perform candid evaluations of the environmental objectives of a corporation (Arvidsson, 2010; Scalet & Kelly, 2010). Gradations exist in CSR reports (Mobus, 2012). The issuance of a credible CSR report can provide evidence of corporate commitment to environmental sustainability and may stimulate organization attraction from working professionals.

Background

Before 1990, leaders in the business community agreed with Nobel laureate Milton Friedman's claim that the only responsibility of corporate directors was to maximize the profitability of the corporation to reward shareholders (Gobble, 2012; Moura-Leite & Padgett, 2011). Since that time, residents of developed nations have started to place an emphasis on corporate environmental responsibility (Chen, 2010; Krumwiede et al., 2012). After the 1990s, some stakeholders started to believe that the responsibility of corporate directors extended beyond generating profits for shareholders (Barnea & Rubin, 2010; Sabanciozer, 2012).

By 2011, numerous companies, communities, and individual citizens increased their commitment to respecting the natural environment (Eccles, Perkins, & Serafeim, 2012; Haanaes et al, 2011). The American dependence on nonrenewable sources of energy throughout the second half of the 20th century has led to environmental damage, discussions of climate change, and vulnerability issues in the national economy (Hartman, Fok, & Zee, 2010; Sabanchozer, 2012). After that period, public awareness of protecting the environment and conserving energy grew (Jacob, 2012; Moorthy, Arokiasamy, & Chelliah, 2010). The number of corporate stakeholders who expressed understanding the economic, security, and health benefits of protecting the environment continued to increase (Eccles et al., 2012; Post, Rahman, & Rubow, 2011).

In response to the increasing public concern about sustainable development and preservation of the environment, businesses leaders began using CSR reports to communicate with members of the public on the social and environmental impact of their activities (Arshad et al., 2012; Wadhwa & Pansari, 2011). A CSR report serves as an

indicator of a company's commitment to environmental sustainability (Kim & Park, 2011; McShane & Cunningham, 2012). Investors, consumers, and employees have increased their understanding of the long-term impact of a corporate commitment to environmental sustainability (Boyd & Gessner, 2013; Mobus, 2012).

Sustainability. The UN definition of sustainability includes three dimensions: environmental protection, economic growth, and social development (Christofi, Christofi, & Sisaye, 2012; Aggerholm, Andersen, & Thomsen, 2011). Given the increased public awareness on environmental issues, this study focuses on the environmental protection dimension of sustainability. Activities related to environmental protection have been more noticeable and easier to define than activities related to economic growth (Krumwiede et al., 2012; Lombardo & D'Orio, 2012).

Corporate Social Responsibility (CSR) reports. Corporate social responsibility reports are stand-alone nonfinancial reports documenting voluntary and legally mandatory actions taken by company representatives to address economic, environmental, and social impacts of a corporation (Jacob, 2012; Post et al., 2011). A CSR report is a significant indicator for stakeholders that demonstrate a company's commitment to environmental sustainability (Barabel & Meier, 2012; Kimbro & Cao, 2011). By means of the data in CSR reports, company representatives address stakeholder concerns, publicize corporate achievements, and reinforce the commitment of corporate leaders to sustainability (Dhaliwal, Radhakrishnan, Tsang, & Yank, 2012; Pomeroy & Johnson, 2009).

By 2008, legislation in France, South Africa, China, and India required annual CSR reports equivalent to corporate financial reports (Monterio, 2010; Simnett,

Vanstraelen, & Chua, 2009). In 2009, European Union legislators recommended publication of annual CSR reports for any firm with more than 500 employees (Nikolaeva & Bicho; 2011). Although representatives of the United States (U.S.) Securities and Exchange Commission have issued guidelines on sustainability reports, the reports have not been mandatory (Boerner, 2010a; Christofi et al., 2012).

Gradations exist in CSR reports (Boerner, 2012; Mobus, 2012). The lack of mandatory standards and formats for CSR reports has caused some CSR reports to lack credibility (Abboubi & Cornet, 2012; Roca & Searcy, 2012). The CSR report gradations reflect varying levels of credibility of reports of corporate environmental responsibility. The impromptu nature and inconsistent scope of nonstandardized CSR reports in the mid 1990s made the sustainability information unreliable and difficult to cross-compare (Abboubi & Cornet, 2012; Drews, 2010). Moreover, some of these nonstandardized reports may have been developed to enhance the reputation of the company without regard to accountability (Dahl, 2010; Jacob, 2012).

This credibility gap was lower when CSR documentation followed an internationally accepted format and reporting standard (Kimbrow & Cao, 2011; Monterio, 2010). The Global Reporting Initiative (GRI) began in 1997 in a global effort to enhance the quality, rigor, and utility of corporate sustainability reporting (Arvidsson, 2010; Steurer, 2010). The GRI has provided specific measurable international standards for responsible businesses worldwide (Nikolaeva & Bicho, 2011; Poetz, Haas, & Balzarova, 2013).

Credibility, status, and stakeholder confidence may further improve if the CSR report undergoes an objective third-party audit (Mobus, 2012; Pflugrath, Roebuck, &

Simnett, 2011). Representatives of the GRI and other third-party auditing agencies perform detailed audits of CSR reports when company representatives request independent evaluations. A CSR report audited by representatives at an independent, third-party organization, such as the GRI, provides a credible benchmark for company performance with respect to environmental responsibility, global corporate standards, and commitment to sustainable development (Boerner, 2012; Mobus, 2012).

For this study, four levels of CSR reports were used to indicate the CSR status. These levels were: (1) no sustainability report, (2) a nonstandardized sustainability report, (3) an annual standardized sustainability report that complies with international guidelines, and (4) an annual standardized sustainability report that complies with international guidelines and has been audited by an independent organization. Corporate social responsibility reports include green business strategies. In academic and business literature, the acronym CSR has also stood for corporate sustainability report (Roca & Searcy, 2012; Samy, Odemilin, & Bampton, 2010). For the current study, the terms CSR reports and sustainability reports will be interchangeable.

The published studies on the effects of corporate environmental responsibility on organizational attraction to prospective employees have included almost exclusively student samples (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Kim & Park, 2011; Montgomery & Ramus, 2007; Turban & Greening, 1997). These previous studies may not have captured the ways in which typical full-time workers might respond to corporate sustainability information. A few studies have suggested that highly qualified employees were more selective in choosing their employers than were other employees (Albinger & Freeman, 2000; Bhattacharya, Sen, &

Korschun, 2008; Boiral & Paille, 2012). In addition, previous studies summarized that the effects of CSR seem to be stronger for highly qualified study participants than for less qualified participants (Albinger & Freeman, 2000; Dominquez, 2011; Lombardo & D’Orio, 2011). The definition of highly qualified employees included candidates with at least a bachelor’s degree and several years of work experience (Karelitz, Fields, Levy, Matinez-Gudapakkam, & Jablonski, 2011; Lene, 2011; Muller, Schwarzbacher, & Hoppe, 2012). For the purposes of this study, a highly qualified working professional was defined as having a master’s degree or higher and more than 25 years of work experience. A moderately qualified working professional was defined as having at least a high school diploma and any amount of work experience, but not meeting the criteria for highly qualified.

Leaders from industrialized nations and the UN have tried to mandate or encourage corporate executives to utilize international industry standardized formats for their CSR reports (Adeyeye, 2011; Steurer, 2010). This climate creates a research opportunity to examine whether publishing a standardized CSR report makes a company more attractive as a place of employment to potential employees, than when a standardized CSR report is not published. A CSR report audited by representatives of an independent third-party organization has been the benchmark for the highest status for a sustainability report (Mobus, 2012; Pflugrath et al., 2011).

In addition, existing research has primarily involved comparing corporations demonstrating corporate environmental responsibility against those not demonstrating corporate environmental responsibility (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Sen & Bhattacharya, 2001; Turban & Greening, 1997).

A gap exists in the current literature regarding whether increasing levels of commitment to corporate environmental responsibility relates to increasing levels of organizational attraction. This study will expand upon prior research by focusing on employee attraction to increased levels of corporate commitment to environmental sustainability. The status of the corporations' public sustainability report will serve as a demonstration of corporate commitment to environmental sustainability.

Statement of the Problem

The problem addressed in this study is whether increasing levels of credibility of corporate environmental responsibility reports influences the organizational attraction of working professionals. Corporate leaders began documenting their companies' green business strategies in annual CSR reports in the mid 1980s (Krumwiede et al., 2012). Since 2000, leaders in international business communities have championed CSR reports that comply with international standards (Abboubi & Cornet, 2012). Evidence from previous research revealed that CSR reports that followed international standards had additional credibility and superior quality of data for corporate stakeholders than did other reports (Nikolaeva & Bicho, 2011). To obtain additional credibility, some corporate leaders commission representatives from independent third-party organizations to audit their CSR reports that comply with international standards (Mobus, 2012). Previous research has not addressed whether or not increasing levels of corporate commitment to environmental sustainability as documented by increasing the credibility level of the CSR reports relates to increasing levels of organizational attraction.

Moreover, the effects of corporate responsibility on organizational attraction among working professionals have remained largely unknown. Previous research

involved almost exclusively student samples. Thus, existing studies focused on individuals who may not be able to be as discriminating about their places of employment as experienced employees (Greening & Turban, 2000; Turban & Greening, 1997). Since highly qualified working professionals may be able to be even more discriminating than other working professionals, research is also needed on whether organizational attraction due to increasing levels of credibility of CSR reports differ for highly qualified working professionals and other currently employed individuals (Boiral & Paille, 2012).

The direct and indirect cost of recruiting and replacing talented employees can be thousands of dollars per employee (Vitaliano, 2010). Previous academic research suggested that whether a company engages in CSR activities is linked to organizational attraction, and the effect seemed to be stronger for more highly educated and experienced individuals (Albinger & Freeman, 2000). Therefore, corporations with reputations for being green and environmentally responsible may have advantages in attracting and retaining the most talented people (Boyd & Gessner, 2013).

Purpose of the Study

The purpose of this quantitative, experimental study was to compare working professionals' perceived organizational attraction based on the company's level of credibility of reports of corporate environmental sustainability. Participants included 280 employees from two organizations and a Department of Defense (DoD) networking group, for an achieved power of 82% (Faul, Erdfelder, Lang, & Buchner, 2007). The independent variable was the level of corporate environmental sustainability, as reported in a CSR report published by a fictitious company. Survey participants reviewed one of four randomly assigned fictitious corporate brochures, identical except for a statement

regarding the status of the CSR report. The four CSR statuses were the following: (1) no sustainability report; (2) nonstandardized sustainability report (i.e., a report with no mention of compliance with international sustainability report standards); (3) standardized sustainability report (i.e., a report compliant with UN-endorsed international sustainability report standards); and (4) audited standardized sustainability report (i.e., a standardized sustainability report that underwent audit by a third-party independent organization). The moderating variable was the level of employee qualification. The dependent variable was the survey participant's attraction to the company as a place of employment, as measured with the Organizational Attraction Instrument (Highhouse, Lievens, & Sinar, 2003; see Appendix A). Gender, age, and education were computed as covariates. ANCOVAs were used to analyze the data.

Theoretical Framework

Several key academic theories have been the basis of explanations for why organizations with a strong reputation for CSR initiatives may have advantages in attracting educated and experienced working professionals (Kim & Park, 2011; Moura-Leite & Padgett, 2011; Mozes, Josman, & Yaniv, 2011; Stevens & Szmerekovsky, 2010). The three most common theoretical frameworks have been the attraction-selection-attrition (ASA) theory (Schneider, 1985), person-organization (PO) fit theory (Kristof, 1996), and stakeholder theory (Freeman, 1984). The following is a brief discussion of each of these theoretical frameworks.

Attraction-selection-attrition (ASA) theory. Schneider (1985) developed ASA theory to explain how organizations attract and retain individuals (Lynn, Kwortnik, & Sturman, 2011; Smith, 2008). Schneider's (1985) ASA model emanated from research

findings that a personal fit with the values associated with a corporation was the basis of people's attraction to a corporation (Billsberry et al., 2010; Stevens & Szmerkovsky, 2010). Representatives from organizations attract, select, and retain people based on similarities between personality, attitude, and values between the potential employee and members of the organization (Bhattacharya et al., 2008; Smith, 2008).

Applicants seek employment at a particular company based on the attraction process (Bhattacharya et al., 2008; Stevens & Szmerkovsky, 2010). Smith (2008) posited that attraction manifested with the initial decision to apply for a position and continued through the interview process, concluding with a decision to accept or reject a job offer. Employees have sought employment at organizations whose leaders they believed held values similar to their own (Lynn et al., 2011; Stevens & Szmerkovsky, 2010).

The ASA model has had two notable developments since the 1990s (Smith, 2008): an increased recognition of the salient role of socialization in the attraction process and the recognition that individual perceptions of compatibility play a key role in attraction, selection, and attrition decisions. Schneider emphasized that psychological attributes, such as personality and interests, drove ASA dynamics (Smith, 2008). Study results have supported Schneider's predictions that individuals experience attraction toward organizations that communicate values similar to their own (Backhaus, 2004; Lynn et al., 2011).

In a test of the principles of the ASA theory, 151 undergraduate students at a large Midwestern University reviewed recruitment material and documented their response to the material (Stevens & Szmerkovsky, 2010). Results revealed a strong, positive

relationship between individuals and recruitment material that included advertised principles and qualities similar to their own principles and qualities (Stevens & Szmerekovsky, 2010). Other researchers have also applied the principles of ASA in helping to define organizational attraction (Lynn et al., 2011; Smith, 2008). Although based entirely on cross-sectional rather than longitudinal research, the ASA model is a useful framework for understanding why certain organizations attract certain people (Lynn et al., 2011; Stevens & Szmerekovsky, 2010).

Person-Organization (PO) Fit. A description of person-organization (PO) fit is the compatibility between people and organizations that occur when the person, organization, or both provided what the other needed Kristof (1996). The application of PO fit for recruitment and employment selection emerged from Schneider's (1985) ASA model (Simola, 2011; Stevens & Szmerekovsky, 2010). Advocates of PO fit theory have suggested that prospective employees evaluate the similarity between their personality and values, and the culture and values of the organization (Kim & Park, 2011; Sutarjo, 2011).

The PO fit model can assist researchers in understanding an applicant's attraction to an organization and intention to accept a job (Kim & Park, 2011; Saks & Gruman, 2011). Successful PO fit correlated with decreased levels of employee turnover, as well as higher levels of job satisfaction and organizational commitment (Kim & Park, 2011; Silva, Hutcheson, & Wahl, 2010). Person-organization fit is one of the theories used to compare job applicant interest, or preference in organizational culture to the characteristics of the organization (Saks & Gruman, 2011; Stevens & Szmerekovsky, 2010).

In an investigation of the PO fit perceptions of job seekers, 284 undergraduates who held jobs at the time of the study reviewed the descriptions and corporate strategies of four different companies (Silva et al., 2010). The participants then indicated which description and strategy best fit the type of organization for which they worked at the time and would have liked to work (Silva et al., 2010). Among participants whose responses to these two questions were the same, organizational commitment and intention to stay positively correlated (Silva et al., 2010). Job alternatives were a moderating factor in the relationship between the employees' perception of organizational fit and commitment (Silva et al., 2010). When employees believed that few jobs were available, the commitment and intention to stay was similar regardless of perceptions of PO fit (Silva et al., 2010). A limitation of their study was the use of only undergraduate students (Silva et al., 2010). Silva et al. (2010) suggested that future research on organizational attraction include survey nonstudent samples.

A study to explore how CSR activities affect organizational attractiveness and intent to apply for a job focused on the community relations dimension of CSR (Kim & Park, 2011). The study included four fictitious stories about a hypothetical corporation and used PO fit as the framework. The four corporate stories varied in the CSR information presented about the company, ranging from poor to good. One hundred and twenty six college students received one version of the stories at random (Kim & Park, 2011). The instructions were for students to assume the role of job applicants, and evaluate a company with regard to organizational attractiveness and intent to apply for a job (Kim & Park, 2011). Kim and Park (2011) found that positive CSR activities

significantly correlated with both organizational attractiveness and intent to apply for a job.

Job seekers have evaluated the magnitude of overlap between their own characteristics and those of organizations (Sutarjo, 2011; Schuyler & Berkowitz, 2009). Both Silva et al. (2010) and Kim and Park (2011) identified the significance of PO fit as a central decision-making criterion for choosing an employer. The more job choices candidate have, the more selective that they can be in evaluating their potential workplace (Kim & Park, 2011; Silva et al., 2010; Smith, 2011). Both ASA theory and PO fit theory may be more applicable for experienced job seekers than for recent college graduates (Albinger & Freeman, 2000; Silva et al., 2010; Simola, 2011).

Stakeholder theory. Stakeholder theory was the theory mentioned most often in the organizational attraction literature reviewed for this study. A stakeholder is an individual or organization with a specific and continuing interest in a company who may gain or suffer directly from the activities of the company (Abboubi & Cornet, 2012; Drews, 2010). Beginning in 2000, there was a shift in the corporate emphasis away from the company shareholder, to the company stakeholder (Gingerich, 2010; Perez & del Bosque, 2013). Stakeholders include not only investors, suppliers, and customers, as well as employees and potential employees (Ditlev-Simonsen & Wenstop, 2013; Mobus, 2012). The central tenet of stakeholder theory is that any stakeholder, such as a customer, supplier, or employee, is essential to the success of an organization (Davis & MacDonald, 2010; Kaeokla & Jaikengkit, 2012). Stakeholders' increased awareness of environmental issues originated in the early 1980s, and they began to note whether

organization leaders were committed to affecting the environment positively (Barnea & Rubin, 2010; Krumwiede et al., 2012).

According to stakeholder theory, each company leader has a responsibility to individuals directly affected by the actions of the company (Arvidsson, 2010; Moura-Leite & Padgett, 2011). A proposition of the theory is that successful organizations need to adapt to meet stakeholder's demands and expectations (Freeman, 1984). From this perspective, the corporation is a trustee for the interests of stakeholders, and corporate managers are obligated to balance the interests of all stakeholders (Kaeokla & Jaikengkit, 2012; Roca & Searcy, 2012). Stakeholders can experience attraction to a company and may have feelings of trust in, commitment to, or satisfaction with the company (Bell, 2011; Nijhof & Jeurissen, 2010). Consistent with stakeholder theory, previous research has revealed that positive feelings towards the company have increased the attractiveness to the corporation as an employer (Davis & MacDonald, 2010; Moura-Leite & Padgett, 2011).

Stakeholder theory provides a reasonable explanation for the influence of corporate environmental responsibility on stakeholder perceptions (Arvidsson, 2010; Roca & Searcy, 2012). Some stakeholders, including employees, have expressed a preference for associating with environmentally responsible organizations (Abboubi & Cornet, 2012; Polimeni et al., 2010). Research has revealed that corporate leaders who respected the concerns of stakeholders by making decisions that benefited communities and the environment had organizations that produced better outcomes than did other organizations (McShane & Cunningham, 2012; Moura-Leite & Padgett, 2011). Both stakeholder theory and public interest in corporate environmental responsibility convey

the idea that an active corporate sustainability program may assist in attracting experienced employees (Davis & MacDonald, 2010; Perez & del Bosque, 2013). Several academic studies that focused on corporate sustainability programs and presented the principles of stakeholder theory to explain their findings served as the foundation for this study (Albinger & Freeman, 2000; Backhaus et al., 2002; Bhattacharya et al., 2009; Greening & Turban, 2000; Kim & Park, 2011; Turban & Greening, 1997).

Making positive decisions that affect employees, the local community, and the environment can enhance the relationship with stakeholders (Barabel & Meier, 2012; Moura-Leite & Padgett, 2011). To enhance the long-term success of a business, researchers suggest that addressing stakeholder concerns should be a corporate priority (Ho, 2012; Lombardo & D'Orio, 2012; Shumway, Elenkov, & Badgett, 2012).

Executives at some companies have increased their focus on business strategies that address stakeholders' expectation that companies should be responsible and contribute to society (Abboubi & Cornet, 2012; Bonneveux et al., 2012). Executives can use stakeholder theory to maximize their company's long-term success by recognizing that well educated and experienced employees often have a choice of jobs to which they can apply (Lombardo & D'Orio, 2012; Moura-Leite & Padgett, 2011; Perez & del Bosque, 2013).

Boundaries of attraction theories. Economic conditions are boundary conditions on all of the attraction theories mentioned in this paper. During a weak economy, conditions in the labor market are likely to reduce or eliminate the effects of the organization attraction process (Jacob, 2012; Smith, 2008). Job seekers are more likely to accept job offers regardless of their perceived fit with organizations when few

opportunities are available (Jacob, 2012; Silva et al., 2010). Bernstein (2009) noted that social and environmental concerns took lower priorities when individuals were under financial pressure. During stable or prosperous economic times, people with more job opportunities are more likely to seek out new employment and may be more selective in the organizations they join than they would be when the economy is weak (Allen et al., 2010; Silva et al., 2010).

Highly desired applicants usually have more education and more job experience than the average job seeker does (Bhattacharya et al., 2008; Brokaw, 2009). A key finding in Albinger and Freeman's (2000) study was that corporate social performance positively related to employer attractiveness for job seekers with high levels of job choice. No relationship emerged for applicants with low levels of job choice. The Albinger and Freeman (2000) findings validated Turban and Greening's (1997) suggestion that a positive social responsibility assessment provided by a CSR report may provide a competitive advantage by attracting highly desired job applicants. Lamberti and Lettieri (2009), Nijhof and Jeurissen (2010), and Vitaliano (2010) supported the concept that effective management of key stakeholder relationships had positive implications for organizations. These theories of organization attraction can help researchers understand business strategies and activities that could attract highly qualified job applicants.

Research Questions

Addressing the following research questions provide insight on the effect increasing levels of reporting of corporate sustainability activities has on organizational attraction by working professionals.

Q1. Controlling for gender and age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of the corporate environmental report (no report, nonstandardized report, standardized report, audited standardized report)?

Q2. Controlling for gender and age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of reporting of corporate environmental activities (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified)?

Hypotheses

The following hypotheses assisted in answering the research questions of the study. The null and alternative hypotheses were:

H1₀. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, does not differ significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

H1_a. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differs significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

H2₀. Controlling for gender and age, there is no significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental

sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

H2_a. Controlling for gender and age, there is a significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

Nature of the Study

This quantitative, experimental study examined the effects of the level of reporting of corporate environmental sustainability activities on working professionals' organizational attraction. This study also explored whether higher educated and experienced working professionals are more attracted to organizations whose leaders demonstrate a credible corporate commitment to environmental sustainability, than those with less education and experience. The independent variable was the status of a corporation's sustainability report. The dependent variable was the survey participant's attraction to the company as a place of employment. The moderating variable was employee qualifications. Survey participants completed a survey hosted on the SurveyMonkey website, which provides straightforward procedures for respondents to answer an anonymous online survey.

In the first part of the study, participants reviewed one of four randomly assigned company brochures. The only difference in the four versions of the corporate brochure was a statement regarding the status of the CSR report (see Appendix A).

SurveyMonkey has an option called *Random Assignment* (SurveyMonkey, 2011). Each survey participant reviewed one of the four company brochures based on random assignment before answering the questions. Brochures from several technology companies served as the basis for developing the fictitious brochures.

A key element of corporate green business practices is publishing a sustainability report (Mobus, 2012; Pflugrath et al., 2011). The corporate sustainability report status of the four fictitious companies was the independent variable, with four levels. These levels were: (1) no sustainability report noted in the company brochure, (2) a nonstandardized sustainability report noted in the company brochure, (3) an annual standardized sustainability report that complies with international guidelines noted in the company brochure, and (4) an annual standardized sustainability report that complies with international guidelines and has been audited by an independent organization noted in the company brochure.

The survey participants answered fifteen questions about a fictitious company described in a brochure. Data collection used the Organizational Attraction Instrument (Highhouse et al., 2003; see Appendix A). The Organizational Attraction questionnaire was used to collect information about attraction to a company by means of a Likert-type scale, with values ranging from 1 (*completely disagree*) to 7 (*completely agree*).

The second section of the survey contained multiple-choice items assessing background demographic data (gender, age, education, and years of work experience) to describe the sample. Gender and age were covariates in the study. These factors appear to affect attitudes regarding environmental issues overall (Braun, 2010; Chen & Chai, 2010; Perez & del Bosque, 2013; Savita & Kumar, 2010).

Significance of the Study

Success in the global market requires delivering quality products or services, hiring qualified applicants, and retaining talented staff (Aggerholm et al., 2011; Dangelico & Pujari, 2010; Lueneburger & Goleman, 2010; Saleh, Zulkifli, & Muhamad, 2011). Beginning in the 21st century, leaders of both large and small companies in industrialized countries embraced corporate responsibility by highlighting the social and environmental activities of their companies through corporate press releases and annual CSR reports (Boyd & Gessner, 2013; Hind, Wilson, & Lenssen, 2009; McShane & Cunningham, 2012). As members of the American workforce have become more aware of environmental issues, some of the more educated and experienced employees have intentionally chosen to work for companies with green business policies (Boiral & Paille, 2012; Harvey et al., 2010; Polimeni et al., 2010; Scalet & Kelly, 2010).

Pressure from national regulatory bodies, business partners, stakeholders, and activists can be an added incentive for corporations to become more environmentally sustainable (Abboubi & Cornet, 2012; Arevalo, 2010; Barabel & Meier, 2012; Fisher, 2010). Not only is operating a green business beneficial for the natural environment, it also has relevant tangential benefits (Ameer & Othman, 2012; McShane & Cunningham, 2012; Zaharia & Zaharia, 2012). Recognition as a green company allows executives to differentiate their company from their competitors in the same market sector (Lefebvre & Lefebvre, 2012; Lueneburger & Goleman, 2010; Polimeni et al., 2010). Leaders of corporations have increasingly followed the international GRI-standardized sustainability report format to communicate their green business practices (Christofi et al., 2012; Wadhwa & Pansari, 2011; Nikolaeva & Bicho, 2011; Roca & Searcy, 2012).

Johnson (2009) stated, “the field is ripe for doctoral candidates to direct their dissertation research to discover innovative ways to incorporate a going green effort and a maximizing shareholder wealth effort as noncompeting but actually complementary goals” (p. 23). The need for research regarding green business functions, green corporate values, and the impacts of CSR activities on stakeholders has been growing (Zaharia and Zaharia, 2012). Findings have highlighted the need for academic research that could help corporations understand the individual, business, and global benefits available from adopting green business strategies (Zaharia & Zaharia, 2012; Wang, 2013).

Definition of Key Terms

Corporate social responsibility (CSR) reports. A CSR report is an annual report documenting social and environmental sustainability initiatives through corporate websites, press releases, or annual stockholder reports (Abboubi & Cornet, 2012; Arevalo, 2010). Environmental sustainability initiatives include resource conservation, waste prevention, environmental restoration, recycling, and renewable energy (Boiral & Paille, 2012; Kaeokla & Jaikengkit, 2012). Leaders of companies with corporate sustainability programs issue CSR reports to document the social, environmental, and economic impacts of their companies’ actions. A CSR report documents company leaders’ commitment to behave in socially and environmentally responsible ways while working for economic goals (Bonneveux et al., 2012; Kim & Park, 2011). A detailed discussion of CSR, including initiatives, examples, and impacts appears in the next chapter. The four levels of CSR reports that will be utilized in the study are described below:

No sustainability report.

Nonstandardized CSR report. A nonstandardized CSR report in a company format that does not comply with international CSR report guidelines.

Standardized CSR report. A standardized CSR report in a format that complies with international CSR report guidelines.

Audited, Standardized CSR report. An audited, standardized CSR report in a format that complies with international CSR report guidelines. An independent organization has audited this CSR report.

Corporate sustainability. Corporate sustainability refers to the process of considering the economic, social, and environmental needs of the future generation, while meeting the needs of present generations (Ameer & Othman, 2012; Bell, 2011). Factors that corporations use to evaluate corporate sustainability include a measurement of natural resource use, use of products created locally, creation of products that are durable, and product disposal plans that will not be harmful to future generations (Gingerich, 2010; Sabanciozer, 2012).

Environmental sustainability. Environmental sustainability is the “operation of a steady-state economy in which natural resource inputs and waste-product outputs are held constant” (Grant, 2010, p. 5). The motivation behind environmental sustainability is the understanding that the earth’s natural resources are finite, and the world’s ability to absorb waste products has a limit (Gingerich, 2010; Sabanciozer, 2012). As the human population increases and efforts for economic growth in every country continues, citizens and government representatives have expressed the need to reduce their level of consumption of natural resources and to reduce their impact on the planet (Bonevac, 2010; Gobble, 2012).

Green. Green refers to being energy efficient and environmentally friendly. In the business arena, it includes environmentally friendly materials, products, buildings, and recycling services (Boiral & Paille, 2012; Strife, 2010). Green business practices relate to reduction of resources needed, and reduction of waste generated (Cordano, Marshal, & Silverman, 2010; Zaharia & Zaharia, 2012). Traditional jobs that have become green promote environmental sustainability, efficient use of energy, renewable energy sources, and protection of the environment (Johnstone et al., 2012; Polimeni et al., 2010). Jobs also become green when performed for companies whose products promote sustainability (Ameer & Othman, 2012; Kline, 2010).

Global Reporting Initiative (GRI). The GRI organization provides a common global framework for leaders to document their corporations' activities regarding their economic, environmental, and social impact (Gingerich, 2010; Bell, 2011). In 1997, the GRI became an official nonprofit organization with the goal of enhancing the quality, rigor, validity, and utility of corporate sustainability reporting (Arvidsson, 2010; Nikolaeva & Bicho, 2011). Endorsed by the UN, the GRI has developed the global standard for CSR reporting (Christofi et al., 2012; Kimbro & Cao, 2011). The annual GRI report includes standardized definitions, measurements, and rigorous reports from corporations around the world for stakeholders to review (Boerner, 2012; Brown et al., 2009). The GRI organization publishes formats and standards for CSR reports without charge (Arevalo & Aravind, 2010; Kimbro & Cao, 2011). The GRI also provides an independent auditing service for all corporations (Wadhwa & Pansari, 2011; Roca & Searcy, 2012).

Summary

Working professionals have looked for more than just financial benefits when committing their time, energy, and talents to a company (Harvey et al., 2010; McShane & Cunningham, 2012; Wang, 2013). A sizeable number of employees in industrialized nations have preferred to work for companies whose leaders respected the environment and operated in environmentally responsible ways (Boyd & Gessner, 2013; Polimeni et al., 2010; Sandhu & Kapoor, 2010). Corporate leaders may achieve a competitive advantage in attracting highly skilled employees to their organizations by publishing their corporate commitments to environmental sustainability (Eccles et al., 2012; Kiron, Kruschwitz, Haanaes, & Velken, 2012; Lefebvre & Lefebvre, 2012; Torugsa, O'Donohue, & Hecker, 2011).

Beginning in the 21st century, many stakeholders have requested additional nonfinancial corporate sustainability documentation to evaluate if a company is environmentally responsible (Barnea & Rubin, 2010; Boerner, 2010c; Bonneveux et al., 2012; Kaeokla & Jaikengkit, 2012). In the absence of mandatory corporate standards about environmental sustainability in the United States, stakeholders have become concerned with the reliability of corporate information regarding sustainability (Adeyeye, 2011; Bell, 2011; Poetz et al., 2013). Without industry standards, comparison between and among companies is difficult (Arvidsson, 2010; Drews, 2010; Nikolaeva & Bicho, 2011). The UN has been active in developing international standards for reporting corporate sustainability (Chen & Bouvain, 2009; Kimbro & Cao, 2011; Wadhwa & Pansari, 2011). Academic and industry research has helped corporate leaders understand the potential corporate benefits of publishing an annual CSR report that meets

international reporting standards (Abboubi & Cornet, 2012; Arevalo & Aravind, 2010; Boerner, 2012; Wang, 2013).

Previous research revealed that publishing a CSR report that followed international standards for data content elevated the status of the report, added credibility to the report, and gave stakeholders the assurance that the data were valid (Dahl, 2010; Drews, 2010; Monterio, 2010; Nikolaeva & Bicho, 2011). Having the CSR report audited by a third-party organization may add additional credibility and may increase the ability of corporate leaders to attract the most educated and experienced employees (Cecil, 2010; Mobus, 2012; Pflugrath et al., 2011; Scalet & Kelly, 2010). This study will address the gap in understanding whether increasing levels of credibility of corporate environmental responsibility reports influences the organizational attraction of working professionals. This research may contribute to theoretical research in organizational attraction, and to the growing understanding of the benefits of corporate environmental sustainable activities by examining key stakeholders' opinions about standardized and audited environmental sustainability reports.

Chapter 2: Literature Review

The purpose of this quantitative study was to examine the effects of the level of reporting of corporate environmental sustainability activities on working professionals' organizational attraction, and whether these effects are moderated by employee qualifications. This literature review provides overviews of the history of corporate sustainability activities and the potential benefits of CSR reports that comply with international standards. A decision by company leaders to prioritize sustainability can be a strong incentive for employees to seek employment with that company (Kiron et al., 2012; Wang, 2013). Beginning in the 21st century, many employees in the United States have expressed a desire to work at companies that have established positive environmental reputations (Harvey et al., 2010; Kim & Park, 2011). Some of the best-qualified and most selective job seekers search for companies whose leaders share their values on environmental issues (Aggerholm et al., 2011; Boyd & Gessner, 2013; Busco, Frigo, Leone, & Riccaboni, 2010).

Documentation

The review includes relevant literature regarding CSR reports, organizational attraction, and social responsibility. Many of the reviewed articles appeared in academic databases such as ProQuest, SAGE, and EBSCOhost. The literature review begins with a background detailing the events that have contributed to the focus of environmental responsibility in the early 21st century. Next is a detailed exploration of some of the dimensions of corporate social responsibility. The literature review concludes with a review of the status of standardized CSR reports.

The Climate of Environmental Responsibility

Concerns about the environment report and sustainable development are not new. In 1986, representatives of the World Commission on Environment and Development (1987) coined the term *sustainable development*. After the UN World Summit for sustainable development at Johannesburg, South Africa in 2002, corporate sustainability became a significant policy issue for industrialized nations (Christofi et al., 2012; Kimbro & Cao, 2011; Kleine & Von Hauff, 2009). Discussions about sustainability have increased in both academic and business literature, as corporate stakeholders increasingly preferred to invest in environmentally friendly products and urged company leaders to reduce their environmental impact (Boyd & Gessner, 2013; Jo & Na, 2012; Kaeokla & Jaikengkit, 2012; McFarlane & Ogazon, 2011). Leaders of companies that have comprehensive corporate sustainability strategies may be able to attract and retain the best qualified employees by appealing to the employees' intrinsic desire to believe that they are contributing to the betterment of society (Harmon, Fairfield, & Wirtenberg, 2010; Kim & Park, 2011; Kiron et al., 2012; McShane & Cunningham, 2012).

Academics, corporate stakeholders, and governmental representatives have encouraged company leaders to adopt a CSR-oriented approach to their businesses (Moura-Leite & Padgett, 2011; Sisaye, 2012; Wang, 2013). Higher education is the first segment of society in the United States whose leaders have committed to achieving net zero carbon emissions from their organizations (McFarlane & Ogazon, 2011; White, 2009). Leaders of the Association for the Advancement of Sustainability in Higher Education have created a large learning community of faculty, students, and administrators at over 900 colleges and universities (Applin, 2009; McFarlane & Ogazon,

2011). These learning communities provide resources and professional development training to accelerate the practice of sustainability (Gray, 2010; McFarlane & Ogazon, 2011). The American College and University Presidents' Climate Commitment involves presidents from 650 colleges and universities. These presidents are committed to reducing, and eventually eliminating greenhouse gas emissions from electricity, heating and cooling, and transportation on campuses (Applin, 2009; White, 2009).

Younger workers may accelerate the trend of preferring a corporate culture that emphasizes environmental sustainability (Docksai, 2010; Gray, 2010; Harvey et al., 2010; Polimeni et al., 2010). Ninety-two percent of young professionals from industrialized countries responding to a job search survey were more inclined to work for green companies than for companies that were not considered green (Mirvis, 2012; Rigby & Tager, 2008). In a survey of 25,000 consumers in the United States, Canada, and Western Europe, two thirds of respondents stated that they formed their impressions of a company based partly on its ethics, environmental activities, and social responsibility (Rigby & Tager, 2008). In a study of 759 graduating masters of business administration students in the United States and Europe, 58% rated corporate sustainability policies and environmental performance as *extremely important* or *very important* in their job selection decision (Montgomery & Ramus, 2007).

Corporate Social Responsibility

Corporate social responsibility has become an increasingly prevalent topic of interest for company executives and academics (Jo & Na, 2012; McFarlane & Ogazon, 2011; Moura-Leite & Padgett, 2011; Wang, 2013). Both the consumer demand for responsibly produced goods and investors' demand for environmental impact

documentation have resulted in increased demand for CSR information (Arshad et al., 2012; Kiron et al., 2012; Krumwiede et al., 2012; Lombardo & D’Orio, 2012). The definition of a responsible corporation changed significantly since the 1950s (McFarlane & Ogazon, 2011; Lefebvre & Lefebvre, 2012). Business scholars have expressed that a responsible corporation must address corporate social responsibility, green initiatives, and support to the local community (Ameer & Othman, 2012; Boiral & Paille, 2012; Bonneveux et al., 2012; Zaharia & Zaharia, 2012). These corporate issues were neither mentioned nor relevant in the 1920s (Kaeokla & Jaikengkit, 2012; Sandhu & Kapoor, 2010; Turker, 2009b).

The European Commission defined CSR as a fundamental concept “whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis” (2002, p. 5). Despite a vast and expanding body of research, CSR is still an evolving concept, and therefore, lacks a unified, global definition (Jacob, 2012; Kimbro & Cao, 2011; Lai, Chiu, Yang, & Pai, 2010; Lefebvre & Lefebvre, 2012). International conferences have occurred annually around the globe to address the scope, challenges, and opportunities of environmentally sustainable development (Bradbury, 2010; Haanaes et al., 2011; McFarlane & Ogazon, 2011; Monterio, 2010). How companies should effectively measure and communicate the societal and business impact of their CSR activities needs additional research attention.

History of CSR. Beginning in the 1950s, CSR activities involved a sense of social and shareholder obligation (Abboubi & Cornet, 2012; McFarlane & Ogazon, 2011; Steurer, 2010). Davis and MacDonald (2010) stated that corporations’ executives had

always held a responsibility to create economic value for their shareholders. This idea aligns with Milton Friedman's view from 1970 that "there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits" (Gobble, 2012, p. 64). What is new is an implied responsibility from stakeholders for the community in which a corporation operates (Drews, 2010; Gingerich, 2010; Johnson, 2009; Moura-Leite & Padgett, 2011).

The concept of CSR has moved from philanthropic responsibilities in the 1950s, to long-term corporate sustainability in the 2000s (Abboubi & Cornet, 2012; Barabel & Meier, 2012; Bonevac, 2010; Lombardo & D'Orio, 2012). Since the 2000s, corporate sustainability became a business approach designed to create long-term shareholder value by balancing economic growth with environmental protection (Moura-Leite & Padgett, 2011; Nikolaeva & Bicho, 2011; Shumway et al., 2012; Sisaye, 2012). Recent corporate environmental sustainability efforts include initiatives that company leaders make towards resource conservation, waste prevention, environmental restoration, recycling, and renewable energy (Boiral & Paille, 2012; Dangelico & Pujari, 2010; Kaeokla & Jaikengkit, 2012; Krumwiede et al., 2012).

The recent academic and popular definitions of CSR reflect society members' increased expectations of corporate behavior (Abboubi & Cornet, 2012; Jackson & Apostolakou, 2010; Lefebvre & Lefebvre, 2012; Wang, 2013). One definition of CSR is the voluntary corporate activities needed to tackle social and environmental issues (Drews, 2010). This description is similar to the current European Commission definition of CSR (2002). Another definition includes the reasons that corporations'

leaders undertake CSR to enhance economic and environmental performance evaluations by stakeholders (Lai et al., 2010).

Current research reveals that many companies have engaged in CSR activities due to the positive effects of CSR participation and the negative effects of CSR violations (Arvidsson, 2010; Jo & Na, 2012; Lai et al., 2010; Sabanciozer, 2012). Although the use of CSR activities has increased, it is far from becoming a part of standard business practice across corporate America. In 2009, the MIT *Sloan Management Review* conducted a *Business of Sustainability Global Survey* among more than 1,500 corporate executives and managers. In this survey, although 92% of the respondents said that leaders in their organizations had discussed sustainability, almost 70% stated that they did not have a clear business case for sustainability (Berns et al., 2009). This survey highlighted the limited knowledge corporate decision makers had about the potential positive impact social and environmental activities could have on corporate stakeholders (Arvidsson, 2010; Berns et al., 2009; Gobble, 2012).

Benefits of CSR. Organization identification researchers have found that a company's CSR activities may reveal the character of its leaders and allow stakeholders to identify with the company based on an assessment of the overlap between their own identities and that of the company (Harvey et al., 2010; Marin, Ruiz, & Rubio, 2009; Nijhof & Jeurissen, 2010). Corporate social responsibility data reveal information that can be used by a job seeker in the job selection process (Bhattacharya et al., 2008; Madison, Ward, & Royalty, 2012; Wagner, 2010). Corporate social responsibility philanthropic or environmental activities can associate the company with responsiveness to the needs of society (Arvidsson, 2010; Boyd & Gessner, 2013; Krumwiede et al.,

2012; Schuyler & Berkowitz, 2009). Stakeholders who are aware of the company's CSR efforts frequently demonstrate high levels of identification with the company (Bhattacharya et al., 2009; Harvey et al., 2010; Kaeokla & Jaikengkit, 2012; Nijhof & Jeurissen, 2010).

Corporate executives can use this information to benefit from the aspects of stakeholder theory. Several researchers have noted that CSR initiatives are generally not effective for generating short-term profits (Boiral & Paille, 2012; Bonevac, 2010; Harvey et al., 2010; Kleine & Von Hauff, 2009). The prime benefits attributed to CSR have been obtaining stakeholders loyalty, trust, and consensus over time (Ang & Wight, 2009; Drews, 2010; Kaeokla & Jaikengkit, 2012).

Bhattacharya et al. (2009) explored the benefits that corporate stakeholders derived when companies had strong CSR programs. Bhattacharya et al. (2009) expanded on available research to focus on the psychological mechanisms that drive stakeholders' responses to CSR activity. They acknowledged several benefits of corporate sustainability and then investigated how individual stakeholders interpreted and reacted to a company's corporate sustainability activities (Bhattacharya et al., 2009). The key finding in this analysis was that each stakeholder had a different perspective of CSR activities. Some stakeholders responded when their corporation donated a large charitable gift to a local elementary school, and other stakeholders only responded when leaders used corporate technology to solve an environmental problem (Bhattacharya et al., 2009). Bhattacharya et al. (2009) believed that identifying specific CSR initiatives that generate positive responses from the majority of stakeholders warrants research

attention. Their research supported the theory that most stakeholders, including potential job seekers, had positive responses to CSR programs.

Corporate social responsibility programs carry various benefits, such as positive corporate images, the ability to attract and recruit new employees, employee commitment, reduced employee turnover, customer loyalty, and increased interest from investors (Eccles et al., 2012; McShane & Cunningham, 2012; Mirvis, 2012; Saleh et al., 2011). Although most of these benefits are intangible and difficult to measure, many academic researchers have supported the competitive corporate advantage that these benefits provide (Aggerholm et al., 2011; Harvey et al., 2010; Jo & Na, 2012; Wang, 2013). A literature review of specific corporate benefits of investing in a comprehensive CSR program appears below.

Corporate image. The first benefit of a CSR program is an improved corporate image. Corporate managers and academic researchers have used the terms *corporate identity*, *corporate reputation*, and *corporate image* interchangeably (Jo & Na, 2012; Omar, Williams, & Lingelbach, 2009). Therefore, in this study, the term *corporate image* will encompass these three concepts. One definition of corporate image is the perception that different audiences have of an organization, which resulted from the interpretation of clues presented by an organization (Omar et al., 2009). Other definitions are an opinion held by consumers, employees, investors, stakeholders, and the public (Chen & Chen, 2009) and a culmination of a person's beliefs about an organization (Pomering & Johnson, 2009).

Corporate image is the outcome of a competitive process in which leaders signal their firms' essential characteristics to stakeholders to maximize social status (Jagersma,

2009; Omar et al., 2009). A good corporate image confers many advantages for a company (Dangelico & Pujari, 2010; Drews, 2010; Jackson & Apostolakou, 2010; Mobus, 2012). Studies have shown that a firm with a good corporate image enjoyed stable revenues and greater loyalty from consumers and employees than did firms without such a reputation (Chen, 2010; Jacob, 2012; Lombardo & D'Orio, 2012; McShane & Cunningham, 2012). Since the mid 2000s, corporate image gained significance as a critical asset for attracting new employees (Boerner, 2010b; Dangelico & Pujari, 2010; Dominguez, 2011; Kim & Park, 2011).

A positive corporate image may initially attract a potential employee to a company from the perspectives of ASA theory and PO fit theory (Bhattacharya et al., 2008; Lynn et al., 2011; Stevens & Szmerekovsky, 2010; Sutarjo, 2011). From this view, stakeholders base their perceptions of a corporation's image on the corporation's business strategies, organizational culture, and standard business practices (Mozes et al., 2011). Examples of corporate practices that can enhance a corporate image are companywide recycling programs, sustainability standards for suppliers, and work site policies for energy conservation (Arevalo, 2010; Kaeokla & Jaikengkit, 2012; Krumwiede et al., 2012; Lueneburger & Goleman, 2010).

Several academics have agreed that a good corporate image was a considerable benefit for a firm (Harvey et al., 2010; Jo & Na, 2012; Moura-Leite & Padgett, 2011; Omar et al., 2009). A good corporate image can differentiate a company from its competitors, and thus, is a decisive strategic asset (Chen, 2010; Dangelico & Pujari, 2010; Lai et al., 2010; Moura-Leite & Padgett, 2011). In addition, an exceptional corporate image may persuade consumers that the company's products and services are

of higher quality, and may enable the firm to command higher prices, attract better job applicants, and attract more investors than other companies can (Bernstein, 2009; Chen, 2010; Lombardo & D'Orio, 2012; Smith, 2011).

Corporate image is an intangible resource, which makes it hard to measure (Ang & Wight, 2009; Dominguez, 2011; Drews, 2010). Evidence suggests that company leaders have increasingly shown an awareness of the intangible, nonfinancial factors that affect their organizations' images and financial performance (Ameer & Othman, 2012; Arvidsson, 2010; Dhaliwal et al., 2012; Jackson & Apostolakou, 2010). Corporate image has the potential to create financial benefits for the firm, while being intangible, and thus, difficult to replicate by competitors (Ang & Wight, 2009; Dangelico & Pujari, 2010). Copying specific product attributes is easier for a competitor than is copying organizational attributes, such as a corporate image based on CSR initiatives (Marin et al., 2009). The unique characteristics of an intangible resource like corporate image made it almost impossible to imitate (Lai et al., 2010).

A focus on environmental sustainability has become an effective strategy for organizations to bolster their reputations and respond to social issues (Jo & Na, 2012; Jacob, 2012; Shumway et al., 2012; Zaharia & Zaharia, 2012). Evidence suggests that some company leaders have begun to regard CSR activities as necessary for reputation building (Arshad et al., 2012; Boyd & Gessner, 2013). Scholars have suggested that leaders should consider a CSR program a form of strategic investment, which can facilitate reputation building (Bonneveux et al., 2012; Boyd & Gessner, 2013). A reputation for environmental sustainability has assisted in giving a corporation a positive image (Dangelico & Pujari, 2010; Dominguez, 2011; Flint & Golicic, 2009; Johnson,

2009). A firm without a positive corporate image may be at a disadvantage in the quest to attract the best and brightest job candidates (Lueneburger & Goleman, 2010; Omar et al., 2009; Yoon & Tello, 2009).

Attracting new employees. A positive employer image radiates confidence to the community, as well as helps attract job applicants (Kim & Park, 2011; Kiron et al., 2012; Nijhof & Jeurissen, 2010). Findings from one study were that corporate image and multiple recruitment contacts were factors included in an applicant's decision to apply for a position with a firm (Saks & Uggerslev, 2010). These findings could mean that job applicants use corporate descriptions to develop their own sense of organizational image, and that they react positively to descriptions that emphasize positive attributes of the firm (Saks & Uggerslev, 2010).

Turban and Greening (1997) and Greening and Turban (2000) conducted foundational research on using CSR activities to attract and hire high quality job applicants. Their 1997 and 2000 studies, along with updated studies by Bhattacharya, Korschun, and Sen (2001, 2003, 2006, 2008, & 2009), were catalysts for this research on examining green business strategies to attract new employees. In one study, senior college students from a strategic management course at a large university in the Midwest rated either organizational attractiveness or organizational reputation of 189 companies (Turban & Greening, 1997). In this study, the category of high quality job applicants was comprised of college students in their senior year. The companies were from a 1992-1993 database of 633 organizations that Kinder, Lydenberg, Domini (KLD) and Company had rated. Kinder, Lydenberg, Domini was the most common independent database used by research professors and institutional investors for annual assessments of

corporate social performance (Turban & Greening, 1997). Kinder, Lydenberg, and Domini created an annual proprietary database that included ratings of firms on multiple dimensions of corporate sustainability. Five of those dimensions have appeared commonly in research: community relations, treatment of woman and ethnic minorities, employee relations, treatment of the environment, and quality of services and products (Turban & Greening, 1997).

After reviewing 189 organizational ratings summaries from KLD, 75 students evaluated organizational reputation, and 34 different students evaluated organizational attractiveness as an employer (Turban & Greening, 1997). The findings revealed that an organization's corporate social performance influenced job applicants when judging both the reputation and the attractiveness of a firm as a potential employer. Examination of the specific dimensions evaluated by the students showed that community relations, employee relations, and product quality significantly correlated with both organizational reputation and organizational attractiveness as an employer (Turban & Greening, 1997). Treatment of the environment significantly correlated with organizational reputation and positively correlated with organizational attractiveness as an employer. Treatment of woman and minorities did not significantly correlate with either reputation or attractiveness of a firm. These finding may mean that communicating a positive corporate social performance rating might provide an organization with a competitive advantage by attracting potential job applicants (Turban & Greening, 1997).

Greening and Turban (2000) expanded their 1997 investigation with a focus on how firms used their CSR reports to attract job applicants. The study addressed the principles of signaling theory and social identity theory to examine how a firm's

corporate social performance sent signals to prospective job hunters about what it would be like to work for the firm (Greening & Turban, 2000). The study specifically focused on how job applicants ranked the dimensions of corporate social performance used in their 1997 study against two new job search dimensions (Greening & Turban, 2000).

This study also involved the use of the annual KLD databases that included ratings of the corporate social performance of corporations. This time, participants reviewed the complete KLD documentation instead of summary material. The study included four of the corporate social performance dimensions used in the 1997 study. The study did not include community relations; a pilot test indicated that this dimension was substantially less relevant than the other corporate social performance dimensions (Greening & Turban, 2000). Compensation and promotion opportunities were two new dimensions for survey participants to evaluate. The resulting six dimensions were: compensation, promotion opportunities, employee relations, concern for the environment, product quality, and treatment of woman and minorities (Greening & Turban, 2000).

The study participants were 292 senior college students taking a management course at a large Midwestern University. The study had 32 organizational descriptions from the KLD database with one of the six dimensions for evaluation altered. Each student reviewed all 32 altered organizational descriptions and then indicated their attraction to the firm as an employer (Greening & Turban, 2000). In this study, job applicant attraction correlated with all four of the corporate social performance dimensions: employee relations, concern for the environment, product quality, and treatment of woman and minorities. Job applicant attraction did not correlate with compensation and promotion opportunities (Greening & Turban, 2000).

The findings may reflect the nature of the sample. The survey participants in these studies were college students not enduring the stress of actual job searches; they may have been focusing more on corporate reputation than the specifics of compensation and promotion opportunities. Findings from other studies are consistent with the idea that once college students begin their job searches, they focus on obtaining work within their fields of study, regardless of specific organizational attributes (Bhattacharya et al., 2008; Silva et al., 2010). Although many academic and mass media studies have revealed that compensation, benefits, and career growth opportunities have been the top priorities for job seekers, a sizable number of these studies mention the value of corporate reputation (Brokaw, 2009; Kim & Park, 2011; Johnson, 2009; Sutarjo, 2011). As highlighted previously, aspects of corporate social performance relate to a positive corporate reputation (Lueneburger & Goleman, 2010; Jacob, 2012; Jo & Na, 2012; Vitaliano, 2010).

These studies took place over 12 years ago using college business students from two classes several years apart who attended the same large University in the Midwest (Greening & Turban, 2000; Turner & Greening, 1997). These limitations highlight the need to test the hypothesis on other populations. Most of the studies reviewed for this research regarding organizational attraction involved college students as the survey group (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Sen & Bhattacharya, 2001; Turban & Greening, 1997). After the completion of these studies, attention paid to environmental concerns, research about stakeholder theory, and CSR initiatives increased (Abboubi & Cornet, 2012; Boiral & Paille, 2012; Krumwiede et al., 2012; Moura-Leite & Padgett, 2011). The aforementioned research results provided

foundation literature for the idea that a firm's corporate social performance may give the corporation a competitive advantage in attracting highly qualified job applicants (Eccles et al., 2012; Madison et al., 2012; Torugsa et al., 2012; Wagner, 2010).

The focus of an additional study was to determine if any relationship between corporate social performance and corporate attraction differed, depending upon the amount of job choice an applicant had (Albinger & Freeman, 2000). Participants reviewed corporate summaries similar to those developed by KLD for 25 companies in the large Midwestern city where the survey participants lived (Albinger & Freeman, 2000). Four dimensions used to rate the companies were: community outreach, diversity, workplace and employee issues, and the natural environment. These dimensions aligned with the ones used in previous studies (Albinger & Freeman, 2000; Greening & Turban, 2000; Turban & Greening, 1997).

Participants were students and job applicants from a large Midwestern city (Albinger & Freeman's, 2000). The study included three groups of participants. The first group was the *high-choice* group (Albinger & Freeman, 2000). These individuals worked while enrolled in an MBA or MS program at the time of the study. The second group was the *medium-choice* group (Albinger & Freeman, 2000). These individuals were either undergraduate students or unemployed graduate students. This group most closely paralleled the students in the Turban and Greening (1997, 2000) studies. The third group was the *low-choice* group (Albinger & Freeman, 2000). These individuals did not have a college education, and many were unemployed. The participants rated the attractiveness as an employer of each of the 25 organizations (Albinger & Freeman, 2000).

The results supported the hypothesis that corporate social performance related to organizational attractiveness for job applicants in the high and medium choice groups. The results did not support that relationship for job applicants in the low choice group (Albinger & Freeman, 2000). A conclusion made from the results was that as job choice increases, the overall effect of corporate social performance on organizational attraction also increases (Albinger & Freeman, 2000).

One notion tendered that offering a large salary was not always the best way to attract and retain employees (Albinger & Freeman, 2000). From this perspective, as long as the pay was competitive and fair, salary was usually not the only reason applicants chose one company over another (Albinger & Freeman, 2000). Bhattacharya et al. (2008) agreed with this notion and stated, “A paycheck may keep a person on the job physically, but it alone will not keep a person on the job emotionally” (p. 37). This idea is consistent with the notion that many employees want acknowledgement that their corporate leaders were aware of environmental sustainability activities (Brokaw, 2009). An extension of this perspective is the idea that individuals who have an awareness of social responsibility issues might be willing to take a reduced salary to work for companies that have a positive reputation for respecting the natural environment (Lueneburger & Goleman, 2010).

Backhaus et al. (2002) also expanded the research of Turban and Greening (1997, 2000), and reinforced the finding that an organization’s positive corporate social performance as documented in a CSR report was associated with increased attractiveness for potential job seekers in the job selection process. Student participants viewed data on firms’ CSR report ratings, and provided ratings of attractiveness to the company.

Students rated companies using the five dimensions of corporate social performance dimensions commonly used for research: community relations, treatment of woman and minorities, employee relations, treatment of the environment, and quality of services and products. In addition, they evaluated the additional six dimensions not commonly used in research: non-U.S. operations, nuclear power, involvement in alcohol, gambling, tobacco, and military contracting (Backhaus et al., 2002). These elements allowed exploration of the full range of what dimensions of corporate sustainability were the most influential in potential job seekers decisions.

Participants were 297 undergraduate business students for their two-part study (Backhaus et al., 2002). Students first indicated the how important CSR type data was in making decisions at several points in the job search process (Backhaus et al., 2002). They evaluated the importance of all 11 dimensions of corporate social performance rated by KLD when considering prospective employers (Backhaus et al., 2002). The findings from this study supported the notion that job seekers find firms that score higher on sustainability ratings more attractive than they do lower-rated firms (Backhaus et al., 2002).

In the second part of the survey, the same students rated the attractiveness of firms based on what they already knew about each company (Backhaus et al., 2002). After two weeks, the same students reviewed the same list of companies along with CSR data about each organization. The students, once again, rated the attractiveness of the companies (Backhaus et al., 2002). The researchers confirmed that students gave higher attractiveness ratings to firms that had favorable CSR data than to those with unfavorable CSR data (Backhaus et al., 2002). The most significant difference in corporate

attractiveness ratings emerged when students reviewed corporate environmental initiatives.

A conclusion of the study was that CSR type data were influential to students during all stages of their job search process (Backhaus et al., 2002). Five of the dimensions of corporate social performance; community relations, treatment of woman and minorities, employee relations, treatment of the environment, and quality of services and products, were more influential in participants' ratings than the six remaining dimensions were. Thus, firms with poor environmental records might encounter hurdles in recruiting new employees (Backhaus et al., 2002).

In a continuation of their 2002 study, Backhaus (2004) analyzed the content of corporate documentation produced to attract job candidates. The study results were consistent with the findings from Turban and Greening (1997) and Backhaus et al. (2002). Specifically, potential applicants rated firms with material that included mention of CSR initiatives as more attractive than they did other organizations (Backhaus, 2004). Executives spending considerable corporate resources managing other aspects of their corporate images while overlooking the opportunity to advertise their corporate social and environmental achievements in a CSR report may be ironic (Backhaus, 2004). One recommendation is that companies actively communicate CSR initiatives to strengthen their corporate brands and differentiate their companies (Lamberti & Lettieri, 2009). The suggestion that increasing corporate communication about CSR initiatives to both internal and external stakeholders could assist the corporation with attracting new employees appears in several research articles (Aggerholm et al., 2011; Boiral & Paille, 2012; Davis & MacDonald, 2010; Harvey et al., 2010).

The research has revealed that many individuals perceive organizations with strong reputations for social responsibility more positively than they do organizations with poor reputations with regard to social issues (Albinger & Freeman, 2000; Backhaus, 2004; Backhaus et al., 2002; Greening & Turban, 2000; Turban & Greening 1997). This positive perception can give firms the competitive advantage of being able to attract job applicants (Eccles et al., 2012; Madison et al., 2012; Nijhof & Jeurissen, 2010; Smith, 2011). Even though one study (Albinger & Freeman, 2000) did classify a *high-choice* survey group, this group consisted of graduate students. What is missing is academic research including experienced employees and an examination of respondents' attraction to increasing levels of sustainability reports.

The core studies reviewed for this section on attracting new employees (Albinger & Freeman, 2000; Backhaus, 2002; Greening & Turban, 2000; Turban & Greening, 1997) focused on students' organizational attraction to companies with and without sustainability reports. Research on experienced employees' organizational attraction to companies that produce sustainability reports is lacking. In addition, whether different levels of sustainability reports increase an experienced employees' attraction to a company is unknown.

Recruitment benefits of CSR activities. In numerous studies, the data in CSR reports have demonstrated a relationship between corporate environmental sustainability and the ability of the corporation's leaders to recruit employees (Backhaus et al., 2002; Bhattacharya et al., 2009; Brokaw, 2009; Lai et al., 2010). Organizational leaders who attract larger pools of quality applicants can be more selective in their hiring decisions than can other leaders and, thus, can increase the effectiveness of their organizations

(Allen et al., 2010; Becker et al., 2010; Madison et al., 2012). According to some scholars, the first step in achieving a competitive advantage was in attracting the best applicants (e.g., Backhaus, 2004). Evidence suggests that prospective employees used any available information to increase their chances of making a good decision (Johnson, 2009; Kim & Park, 2011; Silva et al., 2010). Many highly talented employees in industrialized nations have expressed a preference for working for companies with environmentally sustainable policies (Brokaw, 2009; Hartman et al., 2010; Mozes et al., 2011; Nijhof & Jeurissen, 2010).

Understanding the demonstrated link of social responsibility to employer attractiveness is essential for organization leaders who are trying to recruit applicants. A positive corporate image creates internal and external recognition that can be a strategic long-term competitive advantage for recruiting new employees (Kiron et al., 2012; Lombardo & D'Orio, 2012; Moura-Leite & Padgett, 2011; Torugsa et al., 2012). Academic findings have supported the theory that a firm's corporate social performance relates positively to its reputation and may facilitate the firm representatives' ability to recruit potential job seekers (Greening & Turban, 2000; Turban & Greening, 1997; Wang, 2013).

Some academic institutions have increased their focus on teaching students about environmental issues (Daugherty & Carter, 2010; Gingerich, 2010; Kim & Park, 2011). Students at these institutions have been learning about environmental business, environmental engineering, and environmental law (Gray, 2010; Docksai, 2010; Strife, 2010). When these students graduate and begin their job searches, they will have a working knowledge of the value of environmentally sustainable businesses. The most

selective students may be reviewing corporate recruitment material to find companies whose leaders share their environmental values (Brokaw, 2009; Gingerich, 2010; Johnson, 2009). Companies whose representatives publicly communicate their environmental activities may have greater success with recruiting such candidates than firms whose representatives do not communicate this information (Boyd & Gessner, 2013; Davis & MacDonald, 2010; Krumwiede et al., 2012; Mirvis, 2012).

Creating public awareness of a corporation's environmental policies can be the focus for human resources professionals (Brokaw, 2009; Dangelico & Pujari, 2010; Hartman et al., 2010; Nikolaeva & Bicho, 2011). Besides conserving resources and reducing waste, having the reputation of being a green business appears to enable a corporation to attract and retain highly qualified employees (Bhattacharya et al., 2009; Boiral & Paille, 2012; Lombardo & D'Orio, 2012; Saleh et al., 2011). Some people have expressed a preference for working for and doing business with companies that have the corporate image consistent with leaders taking care of their people and the planet (Dominguez, 2011; Hopkins, 2009; Kaeokla & Jaikengkit, 2012; Polimeni et al., 2010). Following the principles of stakeholder theory, satisfying stakeholders concerns may enable a firm's leaders to recruit and retain talented employees (Kaeokla & Jaikengkit, 2012; Moura-Leite & Padgett, 2011; Perez & del Bosque, 2013; Scalet & Kelly, 2010).

Employee commitment. Companies with reputations for being involved in environmentally responsible activities benefit from strong employee recruitment, and garner more commitment from their employees and customers than do other companies (Eccles et al., 2012; McShane & Cunningham, 2012; Mirvis, 2012; Smith, 2011). Throughout the literature reviewed for this study, one of the benefits from establishing a

CSR program mentioned the most frequently was an increased commitment by a key stakeholder group – employees. Studies have revealed that organizational commitment increased the likelihood that employees chose courses of action that benefit the organization (Aggerholm et al., 2011; Kiron et al., 2012; Madison et al., 2012; Nijhof & Jeurissen, 2010). Researchers have established that employees who identified with a company offered more suggestions for constructive change and engaged in more cooperative behaviors than employees who did not identify with a company (Boiral & Paille, 2012; McShane & Cunningham, 2012; Smith & Woodworth, 2012). Based on these studies, recommendations were that corporate strategists take advantage of this linkage and ensure their respective companies have integrated corporate sustainability cultures that facilitate participation from all employees (Gadenne, Kennedy, & McKeiver, 2009; Kaeokla & Jaikengkit, 2012; Moorthy et al., 2010; Mozes et al., 2011).

Corporations whose representatives communicate their focus on environmental sustainability have the potential to create emotional commitment from their employees (Eccles et al., 2012; Flint & Golicic, 2009; Mirvis, 2012; Mobus, 2012). Increased employee commitment is an inherent advantage of attracting and hiring workers who believe in the corporate policies of their employers (Kaeokla & Jaikengkit, 2012; Kim & Park, 2011; Turker, 2009a; Silva et al., 2010). Individuals who worked for corporations with the reputation for protecting the natural environment were more likely to recommend their respective organizations to others as good places to work than were other individuals (Brokaw, 2009; Harvey et al., 2010).

A definitive link exists between employee positive perceptions of corporate environmental policies and organizational commitment (Eccles et al., 2012; Kiron et al.,

2012; Madison et al., 2012; Moorthy et al., 2010). A significant dimension of organizational commitment is the psychological identification that an individual feels towards his or her employing organization (Fuller et al., 2009; Mozes et al., 2011; Nijhof & Jeurissen, 2010; Saks & Gruman, 2011). Many employees “want to work for a company that is considered a responsible citizen in the community” (Harvey et al., 2010, p. 502). Researchers have noted that many employees enjoy a sense of pride from affiliation with organizations that engage in environmentally responsible initiatives (Boiral & Paille, 2012; Eccles et al., 2012; Mobus, 2012; Turker, 2009a). Researchers have shown that employers could increase employee commitment by viewing their employees as critical internal customers, and continuously communicating the corporations’ commitment to environmentally friendly policies (Mirvis, 2012; Mozes et al., 2011; Schuyler & Berkowitz, 2009; Smith, 2011).

One study involved examining the ways in which business leaders incorporated sustainability throughout their businesses and communicated this intention to consumers, investors, and potential job seekers (Rigby & Tager, 2008). Based on the findings, a recommendation was made that company leaders should incorporate employees’ suggestions and experiment with innovative sustainability solutions to create a sustainable business platform (Rigby & Tager, 2008). Researchers have suggested that corporations may benefit from taking full advantage of the passion of their employees to create new environmental initiatives and increase employee commitment to the company (Boiral & Paille, 2012; Eccles et al., 2012; Kiron et al., 2012; Madison et al., 2012).

Turker (2009a) defined CSR initiatives as corporate behaviors that have positive effects on stakeholders and go beyond the corporation’s economic interest. Based on this

idea, one study involving social identity theory examined the association of CSR activities with the organizational commitment of 269 business professionals. The findings revealed that CSR activity was one of the most significant predictors of stakeholder commitment to an organization (Turker, 2009a). The increasing social concerns about environmental problems by members of society in the 21st century may partially explain the results of this study (Turker, 2009a).

In a study of 323 managers from a wide variety of industries in the southern U.S., findings revealed that as corporations became more environmentally sustainable, their cultures became more empowered, employee-centered, and customer-focused (Hartman et al., 2010). In addition, considerable support emerged for linkages among employee perceptions of organizational green orientation, positive impacts of organizational performance, and employee commitment. Hartman et al. (2010) noted that organizational leaders were doing little to keep employees informed regarding their efforts to support the green movement and its relationship to ideas like sustainability. Improved corporate communication within the company has the potential to bring about a significant increase in employee loyalty (Dangelico & Pujari, 2010; Gande, Fortanier, & Van Tulder, 2009; Gupta, 2011). A key implication from this study was that corporate leaders could affect employee commitment positively by routinely communicating the organizations' commitment to the green movement (Eccles et al., 2012; Kiron et al., 2012; Lombardo & D'Orio, 2012; Mobus, 2012). Employees with high levels of organizational identification have expressed enhanced feelings of belongingness and a psychological commitment to their organizations (Boiral & Paille, 2012; Harvey et al., 2010; McShane & Cunningham, 2012; Mozes et al., 2011).

Employee turnover. The same corporate policies and green business strategies that have attracted potential job seekers and increased employee commitment to a corporation have also helped to reduce employee turnover (Allen et al., 2010; Harvey et al., 2010; Kim & Park, 2011; Mirvis, 2012). Being able to retain employees by effectively communicating green business strategies may save an organization a significant amount of money over time. Organizations save money by increasing employee commitment, thus increasing retention, thereby reducing hiring expenditures for replacement employees (Boiral & Paille, 2012; Kiron et al., 2012; Lombardo & D’Orio, 2012). Recognizing that employee turnover directly affects financial results, company leaders have continuously searched for solutions to this problem (Allen et al., 2010; Fuller et al., 2009; Silva et al., 2010; Vitaliano, 2010).

The turnover rate the United States has been around 24% across all industries (Allen et al., 2010; Davidson, Timo, & Wang, 2010). Frequent employee turnover has negatively affected corporate profitability; recruiting, hiring, and training replacements bring administrative expenses (Allen et al., 2010; Sutarjo, 2011; Vitaliano, 2010). In addition, turnover has incurred indirect expenses, such as diminished productivity, reduced capacity, and even lost customers (Moorthy et al., 2010; Nwokocha & Iheriohanma, 2012; Vitaliano, 2010). Estimates of the total direct and indirect costs to a company of replacing one employee are between 100 to 150% of the annual salary of a high-performance employee (Allen et al., 2010; Davidson et al., 2010).

One study focused on the impact of employee turnover on organizational performance (Dixon & Hart, 2010). As turnover intention rates rose, organizational operations and worker productivity became less efficient (Dixon & Hart, 2010). A

dedicated corporate strategy to decrease the amount of turnover can significantly improve the profit margin of a company (Fuller et al., 2009; Nwokocho & Iheriohanma, 2012; Vitaliano, 2010).

Empirical research on 84 large public corporations previously rated by several public surveys as excellent places to work uncovered an additional corporate advantage of an inclusive CSR program (Vitaliano, 2010). The study involved cross-referencing the subset of these 84 companies that were publicly traded corporations with a leading CSR rating organization evaluating private or not-for-profit organizations using the same CSR dimensions as the CSR rating organization. These five dimensions were the same CSR dimensions used in the aforementioned studies about CSR and employer attractiveness (Backhaus et al., 2002; Greening & Turban, 2000; Turban & Greening, 1997). Out of the 84 corporations evaluated, those that had sustainable business policies had turnover rates that were 25% lower than the rates of the other firms (Vitaliano, 2010). A suggested explanation is that the firms' reputations as sustainable and employee involvement in corporate sustainable activities created advantages in retaining employees, thus reducing employee turnover (Vitaliano, 2010). Researchers have specifically mentioned reduced employee turnover as a strategic advantage from fully integrating CSR programs into the corporate culture (Brokaw, 2009; Harvey et al., 2010; Moorthy et al., 2010).

Besides environmental and corporate image benefits, a CSR program can save the corporation significant labor turnover funds over time. As mentioned previously, evidence suggests that employees have been more committed, and satisfied working for companies that had an active CSR programs than they were with other organizations, and therefore remained with the company for longer periods (Grande et al., 2009; Mirvis,

2012; Moorthy et al., 2010; Vitaliano, 2010). This retention saves significant funding for human resources departments resulting from organization representatives not having to recruit, hire, and train as many additional workers (Nwokocha & Iheriohanma, 2012; Vitaliano, 2010). Retaining committed talented employees is a significant strategic advantage for a corporation (Allen et al., 2010; McShane & Cunningham, 2012; Saleh et al., 2011; Sandhu & Kapoor, 2010).

Customer loyalty. Evidence suggests that many consumers have expressed interest in respecting nature and protecting the environment largely out of concern about their own health or their children's futures (Chen, 2010; Harvey et al., 2010; Kiron et al., 2012; Schuyler & Berkowitz, 2009). Consumers have used websites and cell phone applications that presented comparisons thousands of products based on their environmental, health, and social impacts (Kiron et al., 2012; Lueneburger & Goleman, 2010). One of the benefits of corporate executives communicating their commitment to CSR activities is to attract environmentally conscious customers (Lombardo & D'Orio, 2012; Saleh et al., 2011; Sandhu & Kapoor, 2010; Smith, 2011).

In some studies, consumers concerned about the environment have indicated they preferred environmentally friendly products and patronized environmentally responsible companies (Hopkins, 2009; Orange & Cohen, 2010; Samy et al., 2010; Scalet & Kelly, 2010). In the *2009 MIT Sloan Management Review* survey of 1,500 worldwide executives and managers, "58% of survey respondents cited consumer concerns as having a significant impact on their companies" (Berns et al., 2009, p. 22). A good reputation for CSR activities has enabled companies to fulfill customers' social requirements, resulting in an increase in sales and improved corporate financial performance (Ameer &

Othman, 2012; Dhaliwal et al., 2012; Jacob, 2012; Moorthy et al., 2010). In addition, consumer support for CSR data is consistent with the idea that corporate communications about social and environmental efforts help companies build a reputation against negative publicity, or help restore a damaged corporate image (Dangelico & Pujari, 2010; Jo & Na, 2012; Lombardo & D’Orio, 2012).

Findings from a study conducted in 23 countries involving over 23,000 consumers were consistent with the idea that the corporate image perceived by the customer was a factor in the success or failure of most major organizations (Worcester, 2009). Three-fourths of the respondents reported that they took the social responsibility of a company seriously when deciding whether to purchase a product or service (Worcester, 2009). Critics of the study argued that people decide what to buy based on price and convenience (Worcester, 2009). Worcester (2009) agreed with the argument, and posited that when similar products cost almost the same, the next consideration was the image of the company that manufactures the product. Many factors influence a perception of a corporation. Two of the noted factors were the relationship the company had with the local community and the company’s impact on the environment (Bernstein, 2009; Worcester, 2009). A recommendation was that corporate executives increase their efforts to shape and manage their corporate images (Worcester, 2009). A conclusion of the study was that use of CSR activities played a decisive role in how internal and external stakeholders regarded the corporate image of an organization (Worcester, 2009).

Another investigation addressed whether CSR activities and the corporate image of the firm increased brand equity (Lai et al., 2010). Brand equity is the intangible inherent value in a well-known brand name (Aggerholm et al., 2011; Chen, 2010).

Higher brand equity may make customers willing to pay more for a product if they value the name attached to the product or service (Bernstein, 2009; Chen, 2010; Grande et al., 2009). Findings were consistent with the idea that CSR activities give consumers a positive brand association with an organization's products or services, and improve their perceived quality of the product or service (Kiron et al., 2012; Lai et al., 2010; Smith, 2011). The authors concluded that CSR activities might be antecedents to brand equity (Lai et al., 2010).

Another study continued with this line of research and addressed the idea that to create brand equity, customers must perceive meaningful differences among companies (Chen, 2010). CSR activities can be part of a green business strategy that creates meaningful differences. The findings revealed that consumers had a more favorable opinion of companies whose representatives publicized green business strategies than they did of businesses whose representatives did not publicize green business strategies. Findings from both of these studies supported the premise that CSR activities and corporate image have positive effects on the intangible benefit of brand equity. Although a positive corporate image, customer loyalty, and brand equity are hard to quantify, they are principal sources of a competitive advantage (Aggerholm et al., 2011; Boerner, 2010b; Dominguez, 2011; Lueneburger & Goleman, 2010).

Interest from investors. The last benefit of a CSR program explored in this study is an increased interest from investors. A positive corporate image could act as a positive signal to stockholders (Lai et al., 2010; Omar et al., 2009; Saleh et al., 2011; Sisaye, 2012). The number of investors who choose to place their resources with companies with published CSR reports grew significantly from 2000 to 2010 (Arvidsson, 2010; Scalet &

Kelly, 2010). During this period, institutional investment firms and individual investors increasingly used CSR data to guide their investment decisions (Bhattacharya et al., 2009; Holder-Webb et al., 2009). One perspective is that corporate image serves as a signal of future performance by relying on perceptions of past corporate performance (Chen & Chen, 2009). A similar notion is that a good corporate image serves as a signal for the underlying quality of a firm's products and services (Lai et al., 2010). An organization can enhance its image by its mission statement and positive actions its representatives take towards environmental protection (Arevalo, 2010; Dangelico & Pujari, 2010; Krumwiede et al., 2012; Vanhamme & Grobben, 2009).

Over the last three decades, several investigations have addressed the relationship between CSR programming and corporate financial performance empirically with largely positive results (Ameer & Othman, 2012; Arshad et al., 2012; Dhaliwal et al., 2012; Drews, 2010). A meta-analysis of 52 studies covering a 30-year period involved comparing the relationship between sustainable activities and corporate performance (Orlitzky, Schmidt, & Rynes, 2003). Findings were that CSR activities positively correlated with corporate financial performance (Orlitzky et al., 2003). This research revealed a positive and statistically significant association between corporate social performance and financial performance (Orlitzky et al., 2003).

An expansion of this research involved analyzing 109 empirical studies conducted from 1972 through 2002 (Margolis & Walsh, 2003). These studies focused on the relationship between corporate social performance and financial performance. A positive relationship surfaced in 54 of the studies, a negative relationship appeared in seven studies, and no relationship emerged in the remaining studies (Margolis & Walsh, 2003).

Although the results were mixed, the trend was of a positive relationship (Margolis & Walsh, 2003).

A criticism of this study was that the focus on economic variables might have led to the mixed results (Crisostomo, Freire, & de Vasconcellos, 2011). A complete analysis would have included both the economic variables and the intangible benefits of a CSR program that may enhance a corporation's reputation (Crisostomo et al., 2011). Drews (2010) also noted that a one-sided financial business case evaluation of CSR neglects possibly the most influential dimension of CSR: the long-term positive impact of CSR initiatives on the environment and society.

In a study of surveys from 1995 to 2001 of corporate reputations from 36 industries in industrialized nations, a strong relationship emerged between a firm's intangible resource of reputation and its financial performance (Ang & Wight, 2009). The findings from this study extended previous results that firms that had consistently good reputations over time had better financial performance than did other firms (Dhaliwal et al., 2012; Johnson, 2009). Other findings from their study revealed additional intangible benefits for the firm, such as the ability to attract top talent, greater loyalty from consumers, and an increased commitment from employees (Ang & Wright, 2009). The premise behind these studies is that CSR initiatives improve the firm's relationships with its key stakeholders including investors, employees, and consumers (Aggerholm et al., 2011; Boiral & Paille, 2012; Eccles et al., 2012; Lombardo & D'Orio, 2012).

Some top managers have become aware that CSR activities and business ethics are more than just ways to increase profitability. A commitment to respect the natural

environment can provide the foundation of the company's strategy, values, and mission (Boyd & Gessner, 2013; Eccles et al., 2012; Kaeokla & Jaikengkit, 2012; Kiron et al., 2012). Companies whose representatives champion environmental sustainability, such as Ben and Jerry's and The Body Shop, define, organize, and structure their business in terms specific to their social and environmental interests (Gobble, 2012; Mirvis, 2012; Zaharia & Zaharia, 2012). The focus on social and environmental issues plays a role in how leaders of these companies position their organizations in the marketplace (Chen, 2010; Flint & Golicic, 2009; Nijhof & Jeurissen, 2010; Shumway et al., 2012). The ability of a corporation to raise capital from the business community, receive steady profits, and experience the benefits mentioned in this study has increasingly depended upon a business's CSR.

Small and medium sized enterprises (SMEs). Most existing research on social responsibility has involved on large, multinational companies. Small and medium sized enterprises (SMEs), however, comprise 90% of businesses worldwide (Bonneveux et al., 2012; Gadenne et al., 2009; Lefebvre & Lefebvre, 2012). Moreover, research findings are consistent with the premise that SMEs have a large impact on environmental sustainability with respect to innovation and community involvement, suggesting that they warrant research attention (Barabel & Meier, 2012; Braun, 2010; Lefebvre & Lefebvre, 2012; Torugsa et al., 2012). According to the U.S. Small Business Administration, a small business is an independent business with less than 500 employees (Yallapragada & Bhuiyan, 2011). The Small Business Administration estimates that over 26 million small businesses exist in the United States, employing over half of all private

sector employees (Yallapragada & Bhuiyan, 2011). In 2003, SMEs accounted for 99% of all businesses in Europe (Lefebvre & Lefebvre, 2012).

Focusing on environmental sustainability and generating a CSR report may be challenging for leaders of SMEs. Small and medium sized businesses may not have the financial resources to generate a standardized CSR that could withstand an external audit (Barabel & Meier, 2012; Bonneveux et al., 2012; Chieh-Yu & Yi-Hui, 2010; Torugsa et al., 2012). However, SME firm leaders have a unique motivation for having a positive reputation for sustainability in the communities where they operate (Moura-Leite & Padgett, 2011; Lefebvre & Lefebvre, 2012). Representatives for small and medium sized businesses usually conduct business locally, and must build a strong relationship with consumers and potential job seekers in the local community (Barabel & Meier, 2012; Bonneveux et al., 2012; Gadenne et al., 2009; Russo & Perrini, 2010). Green efforts and environmental success stories are often much more visible for SMEs than they are for larger organizations. Due to strong, positive community relationships, representatives of SMEs that have a reputation for respecting the natural environment have recruited quality employees (Braun, 2010; Gadenne et al., 2009; Russo & Perrini, 2010).

Evidence has demonstrated that small, family-owned firms were generally more supportive of green business strategies and implementation of programs to help protect the environment than were larger firms (Cordano et al., 2010; Dangelico & Pujari, 2010; Wagner, 2010). In one study, SMEs in the United States were key providers of environmental sustainability technology and engaged in more innovative activities than their larger counterparts did (Barabel & Meier, 2012). This openness to innovation may allow SMEs to take advantage of new sustainable technologies that support

environmental protection (Barabel & Meier, 2012; Dangelico & Pujari, 2010; Lefebvre & Lefebvre, 2012; Wagner, 2010).

Although having their CSR reports audited by a third-party organization may be cost prohibitive for SME executives, developing and publishing standardized CSR reports on the company website is achievable. United Nations sanctioned guidelines and formats for industry standard CSR reports have been available and free on the GRI website (Kimbrow & Cao, 2011; Nikolaeva & Bicho, 2011). For companies of all sizes, a CSR report could be valuable information for shareholders, an investment in future returns, and a potential tool for attracting prospective employees (Barabel & Meier, 2012; Bonneveux et al., 2012; Torugsa et al., 2012; Smith, 2011).

Limitations of CSR data. A challenge to using CSR information to attract potential job seekers is that attempts to shape corporate reputation by communicating CSR activities carry no guarantee in generating positive attitudes in stakeholders (Arevalo, 2010; Davis & MacDonald, 2010; Pomeroy & Johnson, 2009). In previous research, stakeholders had reacted negatively to CSR communications when they thought that they were being deceived (Ameer & Othman, 2012; Bernstein, 2009; Vanhamme & Grobbs, 2009). Some stakeholders have expressed fear that CSR activities were just gimmicks that firms used to manipulate them (Arevalo, 2010; Lamberti & Lettieri, 2009; Orange & Cohen, 2010). Stakeholders' perceptions concerning CSR deficiencies can be extremely detrimental to long-term corporate sustainability and profitability (Lombardo & D'Orio, 2012; Moorthy et al., 2010; Nikolaeva & Bicho, 2011; Shumway et al., 2012).

Corporate watchdogs have frequently exposed public relations spin and greenwashing about firms that were not being honest (Furlow, 2010; Mobus, 2012;

Orange & Cohen, 2010; Zaharia & Zaharia, 2012). Greenwashing is a phrase used to describe the actions of organizational or industry representatives that outwardly communicate green activities for the benefit of society, with an underlying purpose of increasing organizational profits (Furlow, 2010; Mobus, 2012; Ameer & Othman, 2012). A misleading corporate advertisement about protecting the environment can shatter a corporate reputation (Ameer & Othman, 2012; Dahl, 2010; Jo & Na, 2012; Moorthy et al., 2010). One recommendation is that a firm's documentation genuinely reflect well-stated goals, measureable actions, and concise accomplishments, rather than rhetoric (Arevalo, 2010).

The development of green products or green processes is a means both to improve the firms' reputation and to enhance competitiveness (Ameer & Othman, 2012; Jacob, 2012; Lombardo & D'Orio, 2012; Zaharia & Zaharia, 2012). In the literature on corporate strategy, researchers have suggested that having a reputation as a socially responsible organization creates tangible and intangible benefits that provide a real competitive advantage. Some of the benefits mentioned include improved corporate image, stakeholder loyalty, product differentiation, community support, interest from investors, and the ability to attract and retain talented employees (Eccles et al., 2012; Kaeokla & Jaikengkit, 2012; Lefebvre & Lefebvre, 2012; Lombardo & D'Orio, 2012).

CSR Report Standardization

A CSR report includes documentation of a corporation's commitment to social and environmental sustainability activities (Abboubi & Cornet, 2012; Adeyeye, 2011; Krumwiede et al., 2012; Roca & Searcy, 2012). As mentioned in the section on attracting new employees, the findings from several foundational studies are consistent

with the idea that a measurable corporate emphasis on environmental sustainability can assist corporate leaders in their efforts to attract and hire high quality job applicants (Albinger & Freeman, 2000; Bhattacharya, Korschun, & Sen, 2006, 2008, 2009; Greening & Turban, 2000; Sen & Bhattacharya, 2001, 2003; Turban & Greening, 1997). Publishing an annual standardized CSR report can demonstrate corporate leadership's commitment to environmental sustainability.

Results from several studies revealed that information available about the organization influenced job choice decisions (Josiam et al., 2009; Madison et al., 2012; Mirvis, 2012; Wagner, 2010). One position is that in a business environment, corporate financial reporting was not enough documentation for stakeholders (Davis & MacDonald, 2010). Company leaders are increasingly producing additional annual standardized reports about corporate strategies and actions regarding nonfinancial topics, such as environmental sustainability (Arshad et al., 2012; Kimbro & Cao, 2011; Poetz et al., 2013; Saleh et al., 2011).

Global Reporting Initiative. The GRI began in 1997 with the goal of creating global corporate standards for corporate sustainability reports (Arvidsson, 2010; Boyd & Gessner, 2013; Roca & Searcy, 2012). The Coalition for Environmentally Responsible Economies and United Nations Environmental Program founded the GRI (Gingerich, 2010; Isaksson & Steimle, 2009). Corporate social responsibility reports that follow international GRI standards have greater clarity, better quality of data, and increased credibility for corporate stakeholders than do other reports (Dahl, 2010; Nikolaeva & Bicho, 2011). The GRI has become the world's leading voluntary corporate standard for

reporting nonfinancial data (Bell, 2011; Boerner, 2012; Kimbro & Cao, 2011; Wadhwa & Pansari, 2011).

The UN endorses GRI guidelines and framework for sustainability reporting in the corporate sector (Boerner, 2012; Kimbro & Cao, 2011; Roca & Searcy, 2012). The GRI provides objective, measurable standards for responsible businesses worldwide to report their annual environmental and social data (Arevalo & Aravind, 2010; Bell, 2011; Christofi et al., 2012). The GRI reports provide comparative metrics in chart format for stakeholders to compare corporate commitment to environmental and social issues across industries (Boerner, 2012; Lueneburger & Goleman, 2010; Post et al., 2011). Executives from over 5,800 international businesses have committed their companies to complying with GRI corporate sustainability reporting standards (Brown et al., 2009; Gingerich, 2010). Without standards similar to the ones developed by the GRI, CSR data could lead to misleading interpretations regarding a company's commitment to environmental protection (Abboubi & Cornet, 2012; Kimbro & Cao, 2011; Post et al., 2011; Roca & Searcy, 2012).

Benefits of standardized CSR reports. Growing stakeholder expectations that firms provide contributions to society beyond economic benefits have driven some business leaders to engage increasingly in noneconomic activities (Dangelico & Pujari, 2010; Bell, 2011; Isaksson & Steimle, 2009; Kaeokla & Jaikengkit, 2012). Activities documented in an annual standardized CSR report have assumed a central role in the strategy to improve corporate image (Jo & Na, 2012; Moura-Leite & Padgett, 2011; Samy et al., 2010; Vitaliano, 2010). Stakeholders can make positive inferences about a company due to CSR associations (Dominguez, 2011; Kleine & Von Hauff, 2009;

Orange & Cohen, 2010; Vanhamme & Grobben, 2009). One notion offered is that stakeholders were no longer interested solely in products and profits; they were also interested in credible information on the generation of these products and profits (Sutantoputra, 2009).

The use of CSR programs has emerged as a strategic tool for protecting and improving firms' corporate images (Abboubi & Cornet, 2012; Drews, 2010; Jackson & Apostolakou, 2010; Moura-Leite & Padgett, 2011). The adoption of CSR policies could have a discernible impact on a corporate image among key stakeholders (Davis & MacDonald, 2010). One suggestion is that corporate leaders document CSR initiatives and view them as essential components of corporate identity management (Davis & MacDonald, 2010). Organizations with leaders who avoided biased reporting and followed a standardized format for their corporate CSR report have increased corporate credibility (Boiral & Paille, 2012; Kimbro & Cao, 2011; Nikolaeva & Bicho, 2011; Poetz et al., 2013).

Academic literature has revealed that documented social responsibility activities positively influenced consumer evaluations of a company and its products (Chen, 2010; Jo & Na, 2012; Kiron et al., 2012; Lombardo & D'Orio, 2012). Positive CSR information featured in a standardized CSR report has produced value for firms in terms of consumer brand loyalty and marketing advantages (Arevalo, 2010; Boerner, 2010b; Dangelico & Pujari, 2010; Smith, 2011). Corporate leaders can use CSR data to legitimize their green business practices and to meet expectations of corporate stakeholders (Ameer & Othman, 2012; Jackson & Apostolakou, 2010; Lombardo & D'Orio, 2012; Zaharia & Zaharia, 2012).

Communication benefits of standardized CSR reports. Even though an increasing number of stakeholders have requested additional corporate sustainability data over the past two decades, no formal reporting mandates for social and environmental performance existed in the United States at the time of this writing (Arshad et al., 2012; Arvidsson, 2010; Cecil, 2010; Pflugrath et al., 2011). Written information has typically been one of the first ways in which stakeholders, like current and future employees, have learned about the policies and values of a corporation (Davis & MacDonald, 2010; Kim & Park, 2011; Kleine & Von Hauff, 2009). The information conveyed in written documentation like an annual CSR report can be a catalyst for attracting potential applicants (Arshad et al., 2012; Lueneburger & Goleman, 2010; Saleh et al., 2011; Wagner, 2010).

Studies reviewed regarding CSR activities have highlighted the benefits of keeping all stakeholders informed of all CSR activities (Aggerholm et al., 2011; Drews, 2010; Harvey et al., 2010; Roca & Searcy, 2012). To maximize the effectiveness of CSR activities, an organization's leaders should make their CSR initiatives visible and accessible to both internal and external stakeholders, according to leading researchers (Arvidsson, 2010; Boiral & Paille, 2012; Grande et al., 2009; Kaeokla & Jaikengkit, 2012). One scholarly perspective is that most stakeholders value knowing what actions corporate managers take that go beyond what is legally required with respect to their employees, communities, and the environment (Barnea & Rubin, 2010; Boerner, 2010c; Cecil, 2010; McShane & Cunningham, 2012). In addition, frequent internal and external communication about social responsibility can create an emotional bond with key

stakeholders that will help to foster long-term trust and support (Chen, 2010; Davis & MacDonald, 2010; Ho, 2010; Lombardo & D’Orio, 2012).

Stakeholders may not be aware that many corporate leaders engage in some form of CSR initiatives (Nikolaeva & Bicho, 2011). Evidence suggests that company executives have used soft methods of communication, such as standardized annual reports and corporate websites, more often than they have used harder-edged public advertising approaches (Arevalo, 2010; Arshad et al., 2012; Saleh et al., 2011). Scholars have stated that for any communication to be successful, reliability and credibility are essential requirements (Chen, 2010; Gupta, 2011; Jahdi & Acikdilli, 2009). Documenting successful CSR initiatives can demonstrate credibility and may enhance the corporate image in the minds of job applicants (Dangelico & Pujari, 2010; Dominguez, 2011; Kleine & Von Hauff, 2009; Madison et al., 2012). One perspective is that job seekers wanted and needed to learn about a firm’s environmental sustainability initiatives if they were to include CSR considerations in their searches for employment (Pomeroy & Johnson, 2009; Sabanciozer, 2012). An integrated, coordinated, and holistic approach to include standardized CSR information in business strategy discussions across corporate divisions may be the most effective approach to ensure effective CSR communication (Arshad et al., 2012; Boyd & Gessner, 2013; Nikolaeva & Bicho, 2011; Zaharia & Zaharia, 2012).

The nature of the industry and the companies’ perceived image could play crucial roles in the transmission of corporate messages (Arevalo, 2010; Chen, 2010; Jagersma, 2009). A standardized CSR report can clearly differentiate a company and document what makes the organization desirable as an employer (Jackson & Apostolakou, 2010;

Lefebvre & Lefebvre, 2012; Sutantoputra, 2010). A good reputation conveyed in a standardized CSR report signals the presence of positive attributes and makes a company more attractive than other organizations, increasing the value of its job openings for job seekers (Kim & Park, 2011; Lai et al., 2010).

A true CSR program serves a purpose beyond positive public relations material (Christofi et al., 2012; Jacob, 2012; Luchsinger, 2009; Mobus, 2012). Letting key audiences know that CSR awareness is routine across all operating activities is the role of corporate communications (Bernstein, 2009; Kleine & Von Hauff, 2009; Pomeroy & Johnson, 2009). An emphasis on focused corporate communication regarding environmental sustainability activities appears to have the potential to bring about positive results from stakeholders regarding organizational attraction and commitment (Davis & MacDonald, 2010; Eccles et al., 2012; Mirvis, 2012; Zaharia & Zaharia, 2012). Such information can be helpful in attracting and retaining employees who are personally committed to the green movement and to organizations that have green business strategies (Aggerholm et al., 2011; Boiral & Paille, 2012; Lombardo & D’Orio, 2012; McShane & Cunningham, 2012).

Financial benefit of standardized CSR reports. Research has revealed that adopting industry standards, corporate transparency, and social responsibility practices have brought undisputed gains to corporate reputation and assisted in overall financial performance (Ameer & Othman, 2012; Dhaliwal et al., 2012; Kiron et al., 2012; Poetz et al., 2013). Leaders at companies such as Google, Timberland, and The Body Shop have incorporated sustainability into their business strategies, and communicating this message to consumers, employees, and investors (Lombardo & D’Orio, 2012; Nijhof & Jeurissen,

2010; Rigby & Tager, 2008). Financial institutions have had generating mechanisms to evaluate, measure, and reward positive corporate contributions to environmental sustainability (Christofi et al., 2012; Johnson, 2009; Kaeokla & Jaikengkit, 2012). Representatives of organizations such as the World Business Council for Sustainable Development, Kinder, Lydenberg, Domini (KLD) and Company, Corporate Knights, and the GRI evaluated and publicized corporate CSR reports (Arvidsson, 2010; Brown et al., 2009; Jo & Na, 2012; Roca & Searcy, 2012).

For ease of comparison, analysts at these organizations have expressed preference CSR reports produced in a standardized format (Abboubi & Cornet, 2012; Arevalo & Aravind, 2010; Dhaliwal et al., 2012; Pflugrath et al., 2011). Representatives from the *Environmental Leader*, *Progressive Investor*, and Dow Jones Sustainability Indexes have used CSR reports to develop their annual lists of the most sustainable companies (Ameer & Othman, 2012; Christofi et al., 2012; Gao, 2011; Kimbro & Cao, 2011). Pflugrath et al. (2011) demonstrated that financial analysts believed having a standardized CSR report audited by an independent third-party added credibility to the data. Investors from many different backgrounds have used standardized CSR performance indicators to make stock selections (Boerner, 2010a; Bhattacharya et al., 2009; Dhaliwal et al., 2012; Jackson & Apostolakou, 2010).

Since the 1990s, professionally managed investment accounts that focus on socially responsible organizations have grown tremendously (Boerner, 2010b; Holder-Webb et al., 2009; Moorthy et al., 2010; Sisaye, 2012). The Dow Jones Sustainability Index, FTSE4GOOD Index, and Ethibel Sustainability Index originated during this period (Boerner, 2010b; Brown et al., 2009; Christofi et al., 2012). These indices

incentivize companies and include only stocks that meet globally recognized corporate responsibility standards (Ameer & Othman, 2012; Kimbro & Cao, 2011; Moorthy et al., 2010; Scalet & Kelly, 2010). By 2007, investment firms supporting the *Principles for Responsible Investment* represented nearly eight trillion dollars of global investments (Eccles, 2010). Research has uncovered multiple reasons for increasing interest in corporations labeled as socially responsible such as, ethical considerations, following market trends, reducing exposure to corporate scandals, and sustainability activities creating long-term corporate value (Abboubi & Cornet, 2012; Bonneveux et al., 2012; Nikolaeva & Bicho, 2011; Shumway et al., 2012).

In a highly competitive business environment, some company representatives have used CSR activities to respond to expectations of various stakeholders (Isaksson & Steimle, 2009; Kaeokla & Jaikengkit, 2012; Lai et al., 2010; Poetz et al., 2013). For many companies, standardized CSR activities have been significant in influencing the buying behaviors of their target customers (Bhattacharya et al., 2009; Nikolaeva & Bicho, 2011; Turker, 2009b; Smith, 2011). These activities may improve the corporate image and financial income, as well as improve the perception of current and future employees (Hopkins, 2009; McShane & Cunningham, 2012; Mobus, 2012; Vitaliano, 2010).

Current status of standardized CSR reports. Corporate leaders around the globe who wanted to demonstrate their commitment to environmental sustainability publicly and to differentiate their companies from market competitors have made annual corporate sustainability report part of their green business strategies. Efforts to accumulate and measure environmental, social, and financial data so that stakeholders

can make smarter decisions about buying, investing, and employment have increased since the 1990s (Abboubi & Cornet, 2012; Boyd & Gessner, 2013; Bell, 2011; Sisaye, 2012). Corporate leaders demonstrate a higher level of commitment by generating the CSR report in a globally recognized standardized format. Since 2000, the use of GRI standardized formats for CSR reports has been increasing for global corporations of all sizes (Boerner, 2010b; Holder-Webb et al., 2009; Pflugrath et al., 2011; Nikolaeva & Bicho, 2011). Leaders around the world have begun to follow the GRI guidelines for their CSR reports, to submit CSR reports to GRI for publication, or even to have independent third parties evaluate their CSR report (Christofi et al., 2012; Brown et al., 2009; Fisher, 2010; Roca & Searcy, 2012).

A 15-year growth trend in voluntary CSR reporting in the United States began in 1991 (Cecil, 2010). By 2006, 230 United States companies issued stand-alone CSR reports (Cecil, 2010). In 2009, several thousand United States companies issued stand-alone CSR reports and over 130 United States companies' CSR reports went to the GRI organization (Boerner, 2010a). In 2005, executives of over 50% of Global Fortune 250 companies issued CSR reports (Brown et al., 2009; Gao, 2011). By 2008, executives from 79% of these Global Fortune 250 companies issued stand-alone CSR reports (Bell, 2011; Pflugrath et al., 2011). By 2010, executives from over 70% of the Fortune 500 companies issued CSR reports, and 20% of those reports followed GRI guidelines (Boerner, 2012; Christofi et al., 2012).

Some corporate stakeholders have begun to expect that companies have their corporate environmental sustainability reports evaluated by external third-party organizations, just as stakeholders have expected companies to have their finances

audited by an independent organization (Barnea & Rubin, 2010; Fisher, 2010; Mobus, 2012; Pflugrath et al., 2011). Company executives who want to increase stakeholder confidence in their CSR report spend the additional corporate resources to have their reports audited (Pflugrath et al., 2011; Simnett et al., 2009). The GRI website has allowed users to evaluate which companies submitted their CSR reports to GRI, fully complied with GRI standards, and had their CSR report audited by third-parties (Gingerich, 2010; Roca & Searcy, 2012).

In one study, the majority of financial analysts surveyed perceived the independently audited CSR data to be significantly more credible than unaudited CSR reports for a mining company (Pflugrath et al., 2011). However, no significant difference in the perceived credibility of an audited versus unaudited CSR report existed for a company in the retail business. A CSR report audited by an independent third party can serve to differentiate a company from other companies in the same business sector (Dhaliwal et al., 2012; Simnett et al., 2009). This differentiation is especially significant in industries that create sizable environmental impacts that expose them to increased legal and stakeholder scrutiny (Mobus, 2012; Pflugrath et al., 2011).

A review of CSR reports from 2,113 companies from 31 countries, from 2002 to 2004 showed that the United States had the lowest percentage of third-party audited CSR reports at 3%, whereas the United Kingdom had the highest percentage of audited CSR reports at 53% (Simnett et al., 2009). These cross-country variations may have been attributable primarily to two factors. The first factor was individual country laws and regulations. The second factor was that United States companies were more shareholder-oriented, whereas the United Kingdom companies were more stakeholder-oriented (Ho,

2010; Simnett et al., 2009). By 2008, the percentage of United Kingdom companies that had independently audited CSR reports were 55%, and the percentage of United States companies was 14% (Pflugrath et al., 2011; Simnett et al., 2009). France had the highest rate in 2008 at 70%, and Romania had the lowest at 4% (Pflugrath et al., 2011; Simnett et al., 2009).

Seventy-nine percent of the largest 250 companies in the world had annual CSR reports in 2008 (Bell, 2011; Pflugrath et al., 2011). Forty percent of those Fortune 250 companies with CSR reports had independently audited reports (Pflugrath et al., 2011). Companies belonging to industries that create sizable environmental impacts experience more legal and stakeholder scrutiny than do other firms (Dhaliwal et al., 2012; Jo & Na, 2012; Pflugrath et al., 2011; Wadhwa & Pansari, 2011). Evidence suggests that such companies often purchase the extra assurance and credibility of their CSR data by having their CSR reports independently audited (Brown et al., 2009; Mobus, 2012; Pflugrath et al., 2011). Almost 100% of mining companies have independently audited CSR reports (Pflugrath et al., 2011). As corporate executives from many industries move towards a focus on stakeholder relationships, having the CSR reports audited by independent organizations may increase stakeholder confidence both in the annual reports and in the companies themselves (Dhaliwal et al., 2012; Jagersma, 2009; Monterio, 2010; Pflugrath et al., 2011).

Summary

Over 20 years after members of the Brundtland Commission presented their report (World Commission on Environment and Development, 1987) to the UN about the deterioration of the environment and natural resources, corporate reporting on

environmental responsibility has been becoming standard among multinational firms (Abboubi & Cornet, 2012; Ameer & Othman, 2012; Krumwiede et al., 2012; Poetz et al., 2013). The CSR report of a company has affected the public perceptions of the organization, and ability to selectively recruit prospective employees (Kim & Park, 2011; Kiron et al., 2012; Mobus, 2012; Samy et al., 2010). Evidence suggests that executives have spent a tremendous amount of corporate resources attracting the most qualified and experienced personnel (Becker et al., 2010; Polimeni et al., 2010; Saks & Uggerslev, 2010; Sutarjo, 2011). By applying sound green business strategies, executives can develop an organizational competitive advantage that is necessary to compete in a global economy (Ameer & Othman, 2012; Eccles et al., 2012; Lefebvre & Lefebvre, 2012; Zaharia & Zaharia, 2012).

Organizational research has shown the benefit of a positive corporate image to organizations (Dominguez, 2011; Chen, 2010; Harvey et al., 2010; Lombardo & D'Orio, 2012). Scholarly literature has revealed that building a strong corporate image tended to be beneficial for improving both financial performance and enhancing a firm's competitive advantage (Ameer & Othman, 2012; Dhaliwal et al., 2012; Eccles et al., 2012; Lueneburger & Goleman, 2010). Environmentally responsible actions appeared to create a perception that company representatives were responsive to the needs of society (Arvidsson, 2010; Bonneveux et al., 2012; Harvey et al., 2010; Torugsa et al., 2012). A corporate social responsibility program can be a source of firm-specific competitive advantage that allows leaders of the firm to demonstrate their commitment to environmental sustainability and to differentiate their organization from its counterparts (Lefebvre & Lefebvre, 2012; Madison et al., 2012; Nikolaeva & Bicho, 2011;

Sutantoputra, 2010). Evidence suggests that many qualified applicants wanted to work for organizations whose leaders had the reputation as being environmentally responsible (Boyd & Gessner, 2013; Eccles et al., 2012; Madison et al., 2012; Mozes et al., 2011).

In recent years, executives may not have been taking full advantage of the demonstrated link between environmentally responsible business strategies and the ability to attract talented employees (Kaeokla & Jaikengkit, 2012; Jo & Na, 2012; Kiron et al., 2012; Mirvis, 2012). Company leaders may benefit by being more diligent in communicating their corporate commitment to being environmentally responsible through their company websites and annual sustainability reports (Arshad et al., 2012; Sabanciozer, 2012; Saleh et al., 2011; Wadhwa & Pansari, 2011). This study may add to the existing literature on organizational attraction by addressing experienced employees' attraction to a corporation with a standardized CSR report. In addition, this study may contribute to research on CSR reports by addressing whether additional organizational attraction results from having the CSR reports audited by third-party organizations. To attract and retain the top-quality employees, organizational representatives may benefit by engendering sustainability values and making environmental sustainability part of their corporate cultures (Boyd & Gessner, 2013; McShane & Cunningham, 2012; Saleh et al., 2011; Vitaliano, 2010).

Chapter 3: Research Method

In the first decade of the 21st century, company leaders around the globe increasingly faced government, stakeholder, and social pressure regarding environmental protection and resource conservation (Drews, 2010; Kaeokla & Jaikengkit, 2012; Krumwiede et al., 2012; Sisaye, 2012). Following the principles of stakeholder theory, some company leaders adopted a stakeholder perspective and shifted their focus to include environmental sustainability initiatives in corporate strategic planning (Abboubi & Cornet, 2012; Bonneveux et al., 2012; Moura-Leite & Padgett, 2011; Perez & del Bosque, 2013). “Corporate sustainability is the 21st century leadership’s competitive edge for the future” (Fisher, 2010, p. 29). An employee’s identification with a company that has a reputation for environmental activities may fulfill a stakeholder’s higher-level need for self-definition and self-enhancement (Boiral & Paille, 2012; Johnson, 2009; McShane & Cunningham, 2012; Mobus, 2012).

The problem addressed in this study was whether increasing levels of credibility of corporate environmental responsibility reports influences the organizational attraction of working professionals. For the purposes of this study, anyone over 18 years old that is currently employed was considered a working professional. In the 21st century, attracting a quality workforce requires a corporate vision that includes active participation in environmental sustainability activities (Boyd & Gessner, 2013; Kiron et al., 2012; Mozes et al., 2011; Wang, 2013).

An effective method for corporations to credibly demonstrate their commitment to environmental sustainability business strategies is to generate an annual corporate social responsibility report called a CSR report. Most research on the impact a CSR report has

on organizational attraction has relied almost exclusively on student samples (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Kim & Park, 2011; Montgomery & Ramus, 2007; Sen & Bhattacharya, 2001; Turban & Greening, 1997). Existing studies have involved comparing corporations demonstrating corporate environmental responsibility against those not demonstrating corporate environmental responsibility (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Sen & Bhattacharya, 2001; Turban & Greening, 1997). Research on whether increasing levels of commitment to corporate environmental responsibility relates to increasing levels of organizational attraction from experienced working professionals does not appear in the literature.

The purpose of this quantitative study was to examine working professionals' perceived attraction to a firm as a potential employer based on the company's level of credibility of reports of corporate environmental sustainability and whether such effects differ based on employee qualifications. The independent variable was the company's status of corporate environmental sustainability reporting. The dependent variable was the survey participants' attraction to the company as a potential place of employment. The moderating variable was employee qualification. This study involved evaluating whether the organizational attraction of 286 working professionals depends on whether the organization is actively engaged in environmental activities and documents its green business policies in a standardized sustainability report. The study also addressed whether increasing the credibility by having the standardized sustainability report audited by an independent CSR auditing organization was related to increased organizational attraction.

Gender and age were covariates. Level of education and years of experience were combined to define the moderating variable: employee qualifications. In the literature review relevant to this topic, these factors appear to affect how respondents may answer survey questions relating to environmental issues overall (Braun, 2010; Chen & Chai, 2010; Perez & del Bosque, 2013; Savita & Kumar, 2010). To evaluate the opinions of experienced job seekers, the study addressed the following research questions along with their associated hypothesis.

Q1. Controlling for gender and age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report)?

H1₀. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, does not differ significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

H1_a. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differs significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

Q2. Controlling for gender and age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of reporting of corporate environmental activities (no report,

nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified)?

H2₀. Controlling for gender and age, there is no significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

H2_a. Controlling for gender and age, there is a significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

The research questions addressed whether the level of reporting of corporate environmental sustainability activities has an impact on organizational attraction. The increasing levels of CSR reports correspond to an increase in status of the CSR report and demonstrate an increase in credibility of the CSR report. The first research question focused on all working professionals with varying levels of experience and education. The second research question highlighted the impact of at least 25 years of work experience and an education level of master's degree or higher may have on whether the level of reporting of corporate environmental sustainability activities has an impact on organizational attraction. The research questions helped determine if this study results agree with the results from prior academic research on socially responsible companies

with student samples. By presenting the survey participant with different corporate brochures stating increasing levels of reporting of corporate environmental activities, the survey information assisted in evaluating the organizational attraction impact of different levels of CSR reports.

The four levels of reporting for CSR status for the environmental sustainability reports used in this study were:

No sustainability report available.

Nonstandardized CSR report. A nonstandardized CSR report in a company format that does not comply with international CSR report guidelines.

Standardized CSR report. A standardized CSR report in a format that complies with international CSR report guidelines.

Audited, Standardized CSR report. An audited, standardized CSR report in a format that complies with international CSR report guidelines. An independent organization has audited this CSR report.

Beginning in the 2000s, some stakeholders have begun to expect business leaders to generate annual corporate sustainability reports equivalent to annual corporate financial reports (Arshad et al., 2012; Kaeokla & Jaikengkit, 2012; Saleh et al., 2011). Independently audited sustainability reports generally have higher status and more credibility for stakeholders than do other reports (Arvidsson, 2010; Mobus, 2012; Monterio, 2010; Pflugrath et al., 2011; Poetz et al., 2013).

Research Methods and Design

This experimental study examined the effects of increasing levels of credibility of corporate environmental responsibility reports on the organizational attraction of working

professionals. The quantitative study allowed expansion upon prior quantitative research regarding organizational attraction and corporate social responsibility (Albinger & Freeman, 2000; Backhaus, 2002; Greening & Turban, 2000; Turban & Greening, 1997). Based on random assignment, study participants reviewed one of four brochures describing fictitious companies that differ only in the status of their environmental sustainability report. Data collection occurred using an online survey hosted by SurveyMonkey.

All employees from two complete divisions of employees at two companies received the link to the survey. The job titles of these working professionals include administrative assistant up to senior executive. In addition, a post was made on an online DoD networking site. The listed demographics of this group include members from entry level positions to senior executive positions. Using more than one sample source will assist in achieving the necessary number of survey respondents (Terhanian & Bremer, 2012).

Most sampling approaches leave out at least a few people from the population the researcher wants to study (Atkeson, Adams, Bryant, Zilberman, & Saunders, 2011). The majority of people in industrialized nations have access to computers and the internet (Hoonakker & Carayon, 2009). Obtaining access to survey respondents by computers may be easier than by telephone because up to 50% of households either use cell phones, or do not allow their landline phone numbers to be published (Atkeson et al., 2011; Terhanian & Bremer, 2012). Postal mail surveys have one of the lowest response rates (Hoonakker & Carayon, 2009). One hundred percent of the participants in this study

have access to a computer either at home or at work. Considering the options available, using an Internet survey is the most efficient way of reaching potential respondents.

An administrator within each company sent a corporate e-mail containing the survey link to all employees that are members of the division that agreed to participate in the survey. To increase the response rate of the web-based survey, the administrator forwarded a participation request personalized for the group (Appendix C). In an additional effort to increase survey responses, the administrator sent a reminder e-mail within one week of the survey closure date (Munoz-Leiva, Sanchez-Fernandez, Montoros-Rios, Ibanez-Zapata, 2010; McCluskey & Topping, 2011).

During the same time frame, I posted an announcement on the DoD networking site hosted on LinkedIn (Appendix D). I sent a second invitation to participate in the study within one week of the survey closure date.

Population

The primary target population for this study was working professionals, over 18 years of age, with varying levels of work experience. Most research on the impact CSR reports have on organizational attraction prior to 2014 have relied almost exclusively on student samples (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Kim & Park, 2011; Montgomery & Ramus, 2007; Sen & Bhattacharya, 2001; Turban & Greening, 1997). This study will complement the prior academic research with students, and make the results more applicable to the general population. To determine if increasing levels of education and years of work experience influence organizational attraction, the population must include working professionals with a variety of education levels and years of experience.

Sample

To obtain a sample population willing to participate in the survey that included working professionals that fit the definition of highly qualified working professionals used for this study, participants were members of two companies, and the members of a DoD networking group. Beginning in 2012, researchers have started using more than one sample source to obtain a sufficient number of survey respondents (Terhanian & Bremer, 2012). To obtain a sample population of working professionals with varying levels of experience and education, I chose two technology companies that include a high percentage of experienced and educated employees. The employees at the organizations include entry level positions up to employees with numerous years of experience and education. The members of the DoD networking group include members with entry level jobs up to executive level positions.

To reduce the survey response variability that may be attributed to different business sectors, the working professionals targeted for this study were all employees in the defense and aerospace industries. The first company provides independent technical research and scientific advisory services to the U.S. Air Force. The employees have a range from 1 to over 50 years of work experience. Education level is included in defining employee qualifications in this study. Twenty percent of the staff have bachelor's degrees as their terminal degree, 41% have master's degrees, and 29% have a Doctorate as their terminal degree. The company division that agreed to participate in the survey has 473 employees who support the U.S. Air Force community in Northern Virginia. All employees from this division were sent an e-mail inviting them to participate in the survey (Appendix C).

The second company develops communication systems and provides information technology solutions. The company division that agreed to participate in the study includes 146 employees. The employees have a range from 1 to over 35 years of work experience. Thirty-six percent of the staff have a bachelor's degrees as their terminal degree, and 37% have master's degrees. Currently, there are no employees with a Doctorate degree in this office. All employees from this division were sent an e-mail inviting them to participate in the survey (Appendix C).

The DoD networking group is a group of working professionals that either are, or have been employed by the United States Department of Defense (LinkedIn, 2013). The members of this group are primarily military service members and professionals in the government contracting industry (LinkedIn, 2013). A message was posted to the DoD networking group inviting them to participate in the study (Appendix D). As of 2013, there were 21,679 members in the DoD networking group (LinkedIn, 2013). The job title demographics posted on the site reveal that the group represents a broad spectrum of employees from entry-level positions to executive level positions (LinkedIn, 2013). Recent academic research utilizing a LinkedIn professional networking group to distribute a questionnaire received 278 responses (Anantatmula & Shrivastav, 2012). The size of the networking group at the time the survey was not mentioned in the posting (Anantatmula & Shrivastav, 2012).

A power analysis conducted to determine the minimum sample size needed for an analysis of covariance (ANCOVA) included the following specifications: power of .80, alpha of .05, a medium effect size of .25, eight groups, and two covariates. The power analysis indicated that 270 participants would be needed (Faul et al., 2007). A larger

number of responses was acceptable, and increased the power of the statistical test (Atkeson et al., 2011). To maximize the possibility that each of the four levels of reporting of corporate environmental sustainability activities are equally represented in the survey, at least 400 participants was desired. All survey participants were 18 years old and older.

Materials/Instruments

To explore whether or not the level of reporting of corporate environmental sustainability activities affects a corporation's organizational attractiveness as a potential employer, data collection used the complete questionnaire that Highhouse et al. (2003) used in previous research. Permission to use this study was obtained (Appendix B). Following is a description of the instrument.

Organizational attraction. Highhouse et al. (2003) created a survey called the Organizational Attraction Instrument to measure organization attraction. Three hundred and five college students received randomly assigned recruitment literature from one of five well-known United States companies. The instrument contains 15 questions that comprised three 5-item subscales. The general attractiveness subscale measures respondents' opinions about their attraction to the company as a place of employment (such as, "For me, this Company would be a good place to work"). The intentions to pursue subscale, assesses respondents' specific employment intentions toward the company (such as, "I would make this Company one of my first choices as an employer"). The prestige subscale gathers respondents' assessment of the company's prestige (such as, "Employees are probably proud to say they work at this Company").

The Cronbach's alpha for the Highhouse survey was .88 (Highhouse et al., 2003). The current survey is located in Appendix A.

With the use of the *random assignment* feature of SurveyMonkey, each participant reviewed one of four randomly assigned vignettes. Brochures from several technical companies served as the basis for developing the four fictitious company brochures. An expert panel was convened to assess the validity of the four company brochures and test the survey questionnaire. The panel consisted of four female and four male working professionals with varying levels of experience and education. The panel had no difficulty completing the survey and made some recommendation to slightly alter the company brochures. To maintain the Highhouse et al. (2003) survey instrument validity, none of the survey questions were modified. All suggested modifications to the corporate brochures were incorporated.

The independent variable manipulation occurred in the form of the four slightly altered vignettes. To evaluate the effect of four levels of reporting of environmental sustainability practices, each vignette contains equivalent corporate literature with only one modification. Labels for the four vignettes are Company IA, Company IB, Company IC, and Company ID (Appendix A). The short brochures for the four companies have slightly different statements regarding their company's level of reporting of environmental sustainability practice (see Appendix A). This method of modifying corporate literature regarding sustainability report data and randomly presenting the different vignettes to survey participants is consistent with approaches used by Albinger and Freeman (2000), Greening and Turban (2000), and Kim and Park (2011). The methods and results of these studies were discussed in detail in chapter two.

Survey participants responded to the same fifteen questions about the company brochure they reviewed. The survey results captured which one of the four corporate vignettes each survey participant was viewing when they answered the fifteen questions. Descriptions of the brochures used in each of the independent variable conditions and the slightly different statements regarding their company's level of reporting of environmental sustainability practice appear below. The four different levels of CSR reports represent a sequential increase in status of CSR report corresponding to an increase in credibility of the sustainability report.

No sustainability report. Company IA literature is the baseline technology company corporate literature (see Appendix A). The IA brochure does mention the corporation's activities in the community, and nothing about a sustainability report.

Nonstandardized sustainability report. The Company IB brochure includes discussion of the sustainability report but no mention of compliance with international sustainability report standards. Company IB literature is similar to Company IA literature except for two statements at the bottom. The added statements are: *We are committed to minimizing our company's impact on the environment. We document our efforts to environmental sustainability in a company environmental sustainability report that is available on our company website* (Appendix A).

Standardized sustainability report. The Company IC brochure includes discussion of the sustainability report that complies with UN endorsed international sustainability report standards. Company IC literature is similar to Company IA literature except for three statements at the bottom. The added statements are as follows: *We are committed to minimizing our company's impact on the environment. We document our*

efforts to environmental sustainability in a company environmental sustainability report that is available on our company website. This sustainability report complies with United Nations endorsed international standards for reporting corporate socially responsible activities (Appendix A).

Audited standardized sustainability report. The Company ID brochure includes discussion of the sustainability report that complies with UN endorsed international sustainability report standards and underwent audit by a third-party independent organization. Company ID literature is similar to Company IA literature except for five statements at the bottom. The added statements are as follows: *We are committed to minimizing our company's impact on the environment. We document our efforts to environmental sustainability in a company environmental sustainability report that is available on our company website. This sustainability report complies with United Nations endorsed international standards for reporting corporate socially responsible activities. Our sustainability report received an audit by an independent third-party organization to ensure compliance with international reporting standards. The audit report is also available on our company website (Appendix A).*

Operational Definition of Variables

Data collected using the Likert-type scale questions in the survey provided information for the dependent variable. Responses to most of the survey questions used a Likert-type scale with seven options, ranging from 1 (*completely disagree*) to 7 (*completely agree*). The Likert-type scale is one of the most frequently used and reliable measures of responses (Turker, 2009b). This research utilized a Likert-type scale to

examine the effects of the level of reporting of corporate environmental sustainability activities on organizational attraction.

Corporate environmental sustainability report status. The independent variable in the study was the status of a randomly assigned corporate environmental sustainability report. The sustainability report status is an ordinal variable and had four levels: 1 = *no sustainability report available*, 2 = *a nonstandardized sustainability report* (report is generated in a company format that does not comply with International sustainability report standards), 3 = *a standardized sustainability report* (report complies with format and content of International sustainability report standards), and 4 = *an audited standardized sustainability report* (a standardized sustainability report that has undergone an audit by a third-party independent organization).

Employee Qualification. Employee qualification was a moderating variable with two levels: Highly qualified and moderately qualified. Several previous studies have defined a highly qualified employees as someone with at least a bachelor's degree and several years of work experience (Karelitz, Fields, Levy, Matinez-Gudapakkam, & Jablonski, 2011; Lene, 2011; Muller et al., 2012). For the purposes of this study, a highly qualified working professional is defined as someone with a master's degree or higher and more than 25 years of work experience. A moderately qualified working professional is defined as someone with at least a high school diploma and any amount of work experience, but not meeting the criteria for highly qualified.

Gender. Gender was a covariate with two levels: 1 = male, 2 = female. It is a nominal variable. Gender data comes from participant responses to the demographics questionnaire.

Age. Age was a covariate. Survey respondents will be asked to give their age in whole numbers. Age is a ratio variable.

Education Level. Educational level was part of the moderating variable. The survey options for respondents' education level are: 1 = *Did not complete High School*, 2 = *High School*, 3 = *Associates Degree*, 4 = *Bachelor's Degree*, 5 = *Master's Degree*, 6 = *Doctorate*. Education is an ordinal variable.

Work Experience. The variable years of work experience was part of the moderating variable. Work experience includes all types of employment beginning when the survey participant was 18 years old. The survey participant input a whole number in years. Work experience was a ratio variable.

Organizational attraction. Organizational attraction was the dependent variable. This variable was assessed by the mean score on the 15 items on the Organizational Attraction Items survey by Highhouse et al. (2003). The highest score possible from the Likert-type scale assessing the Highhouse et al. (2003) Organizational Attraction Items Measurement is 105. Organizational attraction was a ratio variable measured on a Likert-type scale with options from 1-7.

Data Collection, Processing, and Analysis

Data collection for the proposed study occurred using a SurveyMonkey website. The internet offers the advantage of easy access to a wide base of respondents, a high level of anonymity, ease of use, and a short amount of time for respondents to answer the survey (Atkeson et al., 2011; Hoonakker & Carayon, 2009; Warlaumont, 2010). Additional benefits of using SurveyMonkey are straightforward tools for creating a survey, quick turnaround when compiling data, and overall low costs for the researcher to

prepare and gather data. Disadvantages of a web-based survey for the proposed study include a lack of opportunity to explain the study face-to-face, reliance on technology, and the lack of personal contact (Atkeson et al., 2011; Hoonakker & Carayon, 2009). However, the low cost, flexibility, accuracy, and timeliness of online research far outweigh these disadvantages (Terhanian & Bremer, 2012).

SurveyMonkey allows researchers to design their own unique surveys. Once created, the survey receives a unique Uniform Resource Locator (URL), or a link. I sent an e-mail including the survey link to an administrator at each of the two companies whose executives have agreed to participate in the study. The e-mail included a brief overview of the survey and a request to complete the survey (Appendix C). During the same time frame, I posted an announcement on the DoD networking site hosted on LinkedIn (Appendix D). The announcement invited participants to complete the survey. The survey was open for three weeks. The number of participants was below the minimum sample size number of 270 after two weeks, therefore the corporate administrators received a reminder e-mail with a request that they forward the reminder e-mail to their groups. Participants who attempted to complete the survey after the end date were unable to access the survey.

The first page presented to potential participants contained a welcome message and an explanation of the purpose, the potential risks, and the benefits of participating in the survey. The introduction included a statement that the participants must be 18 years old and currently employed to complete the survey. The information presented to participants indicated that completing the survey is voluntary and that participation carries no payment or reward. This information also indicated that participants'

responses will be anonymous, and participants may withdraw from the study at any time. Clicking on the link to continue will indicate their informed consent to participate in the survey.

Next, the survey participant reviewed one of the four randomly assigned corporate brochures. The instructions indicated that the participant was to review the brochure carefully, and then to answer fifteen survey questions about the company. The participant then answered the demographic questions. A screen expressing gratitude to the participants for their time and participation was displayed following completion of the demographic questions.

After the survey end date, the initial step involved downloading all data for statistical analysis. Analysis of the data occurred using the Statistical Package for the Social Sciences (SPSS) software. Analysis began with descriptive statistics. These statistics include means, standard deviations, and ranges for ordinal, interval, and continuous variables, frequencies, and percentages for categorical variables. Computation also includes medians, modes, and interquartile ranges for ordinal and categorical variables. Preliminary analyses proceeded with examining the dependent variable for normality within each of the independent variable conditions through the examination of skewness and kurtosis values as well as visual displays of distributions. The next step involved examining the association between the covariates and the dependent variable, using Pearson correlation coefficients for age and point-biserial correlation coefficients for gender. Linearity and homogeneity of variances was also tested.

Testing the study hypotheses used the two-way ANCOVA. The status of the corporation's CSR report was the independent variable for this study. The moderating variable was employee qualifications. The purpose of ANCOVA is to statistically control for the possible effects of covariates on the dependent variable (Pallant, 2007). The covariates tested were age and gender. Testing the homogeneity-of-slopes assumption for each ANCOVA revealed if the relationship between each covariate and the dependent variable was the same across all levels of the independent and moderator variables (Pallant, 2007). The organizational attraction raw means, standard deviations, and means adjusted for the covariates are presented in a table.

Testing the null hypothesis associated with each research question involved using planned comparisons. The significance for the F test for the ANCOVA was examined to determine whether any differences exist between the groups. If significant differences existed, comparison of the main effects was planned to determine which groups differ from which other groups. A probability value less than .05 indicated significance for all comparisons.

H1₀. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, does not differ significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

H2₀. Controlling for gender and age, there is no significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited

standardized report) and level of employee qualification (moderately vs. highly qualified).

Assumptions

The primary assumption was that study participants will respond honestly to the survey. Prior research suggests that respondents tend to answer questions in a self-administered survey in a socially desirable way, especially when answering questions about values (Astous & Legendre, 2009). The online, anonymous format of this survey may have mitigated this social bias.

Limitations

A limitation of this study was an intentional limitation in that participants are limited to working professionals. Most research on the impact CSR reports have on organizational attraction have relied almost exclusively on student samples (Albinger & Freeman, 2000; Backhaus et al., 2002; Greening & Turban, 2000; Kim & Park, 2011; Montgomery & Ramus, 2007; Sen & Bhattacharya, 2001; Turban & Greening, 1997). The limitation section of these prior studies usually mentioned that the results may not apply to working professionals. Therefore, the equivalent comment for this study is that the results may not apply to students seeking their first job. This study will compliment the previous studies conducted with a convenience sample of students.

An additional limitation is this study was that participants use a Likert-type scale to provide responses. The Likert-type scale does not allow respondents to comment on or to clarify their input. Another limitation of the Likert-type scale was that some respondents may avoid making extreme choices such as 1 -*strongly disagree* or 5 -

strongly agree even if such choices reflect their opinions (Marsh-Richard, Hatzis, Mathias, Venditti, & Dougherty, 2009).

Delimitations

A delimitation of the study aligns with the purpose of this study. This study was intended for working professionals. Full time college students or anyone that is not currently employed was restricted from participating in this study.

Ethical Assurances

Submission of the proposed study to the Northcentral University (NCU) Institutional Review Board (IRB) occurred prior to implementation of the study. The submission to the IRB included documentation of permission to survey the employees at the two companies and permission to post on the DoD LinkedIn networking site. No data collection occurred before receipt of written approval from the NCU IRB. The research study complied with all federal and professional ethical standards.

This quantitative survey adhered strictly to ethical guidelines for using human participants, survey administration, and data analysis. To ensure compliance with the four categories of ethical issues: (1) protection from harm, (2) informed consent, (3) right to privacy, and (4) honesty with professional colleagues, all participants received full disclosure of the purpose of the research on the first page of the online survey form. All participants in the study were age 18 and older. These adults should have the ability to understand any personal risk associated with participating in an online survey.

Participants did not provide their names or any specific identifying information during the survey. Instructions indicated participants' right to withdraw from the survey at any time without penalty. Participants were made aware that their participation was

voluntary and that their responses were anonymous. The SurveyMonkey software ensures that each computer can complete the survey only once. The use of a computerized survey website ensured anonymity, and the data was aggregated and not attributable to any individual participant. Contact information for the researcher and NCU was available to the survey participant.

Summary

This study used quantitative, experimental methods to examine the possibility that corporations' level of reporting of corporate environmental responsibility relates to attracting working professionals. Since 1980, researchers have investigated potential benefits for businesses when the leaders define their responsibility as extending beyond the narrow perspective of maximizing profit (Abboubi & Cornet, 2012; Kaeokla & Jaikengkit, 2012; Lombardo & D'Orio, 2012; Zaharia & Zaharia, 2012). Business leaders in industrialized nations have been responding to internal and external stakeholders' growing concerns about pollution, renewable energy, and depletion of natural resources by adopting green business strategies (Ameer & Othman, 2012; Boiral & Paille, 2012; Dangelico & Pujari, 2010; Sisaye, 2012).

Corporate leaders have been using their CSR reports to communicate with the public and to demonstrate their commitment to environmental responsibility (Bhattacharya et al., 2009; Kim & Park, 2011; Nikolaeva & Bicho, 2011; Wadhwa & Pansari, 2011). Firms have been turning to their CSR initiatives to establish credibility and to boost their reputations with a range of stakeholders (Jacob, 2012; Krumwiede et al., 2012; Madison et al., 2012; Mirvis, 2012). Using international standards for CSR

reports may provide the additional credibility and transparency that stakeholders are seeking (Abboubi & Cornet, 2012; Jo & Na, 2012; Monterio, 2010; Poetz et al., 2013).

A strategic policy shortcoming for many businesses is the stakeholders' lack of awareness of firms' CSR initiatives (Arvidsson, 2010; Moura-Leite & Padgett, 2011; Pomeroy & Johnson, 2009). Corporate executives may benefit from developing business cases and recruitment strategies that emphasize the environmental sustainability efforts of a company (Brokaw, 2009; Flint & Golicic, 2009; Kaeokla & Jaikengkit, 2012; Roca & Searcy, 2012). Publishing an industry standardized CSR report may promote the green business initiatives and the environmental sustainability policies of a company (Abboubi & Cornet, 2012; Ameer & Othman, 2012; Lombardo & D'Orio, 2012; Zaharia & Zaharia, 2012).

Employees tend to identify with and commit to organizations that have positive qualities (Boiral & Paille, 2012; Kiron et al., 2012; McShane & Cunningham, 2012; Mirvis, 2012). Therefore, the same strategies that an organization applies to attract quality employees are also likely to help it to retain these quality employees. The intent of this research was to use the framework of stakeholder theory to contribute to the understanding of how corporate environmental responsibility may increase organizational attraction for highly qualified working professionals as potential employees.

Chapter 4: Findings

The purpose of this quantitative, experimental study was to compare working professionals' perceived attraction to a company based on the level of credibility of corporate environmental sustainability reports and to determine whether this level of attraction differed between highly qualified and moderately qualified working professionals. Participants were 280 employees from two organizations and a DoD networking group, rendering an achieved power of 82% (Faul et al., 2007). The independent variable was the level of corporate environmental sustainability, as reported in corporate brochures published by fictitious companies. The moderating variable was the level of employee qualification.

Survey participants reviewed one of four randomly assigned fictitious corporate brochures. The four brochures were identical except for a statement regarding the status of their CSR report. The four levels of sustainability reports were the following: (a) no sustainability report; (b) a nonstandardized sustainability report (i.e., a report with no mention of compliance with international sustainability report standards); (c) a standardized sustainability report (i.e., a report compliant with UN-endorsed international sustainability report standards); and (d) an audited standardized sustainability report (i.e., a standardized sustainability report that underwent audit by a third-party independent organization). The dependent variable was the survey participant's attraction to the company, as measured with the Organizational Attraction Instrument (Highhouse et al., 2003; see Appendix A). Gender and age were computed as covariates. ANCOVAs were used to analyze the data.

The survey instrument was e-mailed to 473 employees from an aerospace company and 146 employees from a technology company. In addition, an invitation to participate in the study was posted on a DoD networking LinkedIn site that had 21,679 members in 2013 (LinkedIn, 2013). Highhouse granted permission to use the survey for this study (see Appendix B). Data were gathered between January 22 and February 13, 2014. SPSS (Version 22) software was used to analyze the data. An alpha level of .05 was used for all statistical tests.

In this chapter, the results of the current study are provided. A demographic description of the research participants is presented, followed by the distributions of the survey responses. Statistical assumptions for the ANCOVAs are discussed, and the results of the analysis are presented. The findings are then evaluated.

Results

In total, 286 participants completed the online survey. Respondents included 119 employees from the selected aerospace company, for a response rate of 25.2%; 20 employees from the selected technology company, for a response rate of 13.7%; and 147 individuals from a DoD networking site. Six survey participants did not answer all of the demographic questions, so their responses were not included. The final data analysis included 280 survey responses. Survey participants were randomly assigned to receive one of four corporate brochures, each of which featured a different CSR status. The sizes of the four participant groups receiving brochures representing different CSR statuses were approximately equal: 67 (23.9%) of the participants reviewed the brochure with no environmental sustainability report, 67 reviewed the brochure with a nonstandardized sustainability report, 67 reviewed the brochure with a standardized sustainability report,

and 79 (28.2%) reviewed the brochure with a standardized and audited sustainability report.

Tables 1 through 3 show the demographic distributions of the participants. Table 1 shows the age distributions according to the four CSR levels. The groups were somewhat similar in terms of age distribution. The mean age for participants was 50.1 years ($SD = 14.1$). Participants ranged in age from 20 to 81 years.

Table 1

Age Distribution by Level of Corporate Social Responsibility Report

| Type of report | <i>n</i> | <i>M (SD)</i> | Minimum | Maximum |
|------------------------------|----------|---------------|---------|---------|
| No report | 67 | 47.3 (14.2) | 22 | 71 |
| Nonstandardized report | 67 | 52.9 (13.6) | 24 | 78 |
| Standardized report | 67 | 50.2 (13.7) | 23 | 81 |
| Audited, standardized report | 79 | 50.1 (14.3) | 20 | 77 |
| Total | 280 | 50.1 (14.0) | 20 | 81 |

Table 2 shows the distribution for years of work experience based on the CSR levels. The groups were similar in terms of years of work experience. The mean work experience was 29.7 years ($SD = 14.0$).

Table 2

Years of Experience Distribution by Level of Corporate Social Responsibility Report

| Type of report | <i>n</i> | <i>M (SD)</i> | Minimum | Maximum |
|------------------------------|----------|---------------|---------|---------|
| No report | 67 | 27.9 (14.9) | 3 | 57 |
| Nonstandardized report | 67 | 32.7 (13.4) | 5 | 53 |
| Standardized report | 67 | 29.2 (13.8) | 1 | 57 |
| Audited, standardized report | 79 | 29.3 (14.1) | 2 | 59 |
| Total | 280 | 29.7 (14.1) | 1 | 59 |

Table 3 shows the demographic distributions of the participants for gender, educational level, qualification level, and employment sector for each CSR level. The study included 193 males (68.9%) and 87 females (31.1%). Most of the participants (71.4%) had at least a master's degree. Participants were then categorized as either highly qualified (having a master's degree or higher and more than 25 years of work experience) or moderately qualified (having at least a high school diploma and any amount of work experience, but not meeting criteria for highly qualified). There were 142 highly qualified participants and 138 moderately qualified participants. Demographic characteristics of the sample did not appear to have major differences across the four CSR status groups.

Table 3

Demographic Distribution of Participants, by Level of Corporate Social Responsibility Report

| Characteristic | Level of Corporate Social Responsibility Report | | | |
|----------------------------|-------------------------------------------------|-------------------------|---------------------|----------------|
| | No report | Non-standardized report | Standardized report | Audited report |
| Gender | | | | |
| Male | 46 | 50 | 42 | 55 |
| Female | 21 | 17 | 25 | 24 |
| Education | | | | |
| High school graduate | 4 | 2 | 3 | 2 |
| Associate's degree | 2 | 2 | 1 | 3 |
| Bachelor's degree | 15 | 12 | 14 | 20 |
| Master's degree | 33 | 38 | 33 | 42 |
| Doctorate | 13 | 13 | 16 | 12 |
| Qualification level | | | | |
| Moderately qualified | 37 | 28 | 32 | 21 |
| Highly qualified | 30 | 39 | 35 | 38 |
| Employment sector | | | | |
| Aerospace | 27 | 29 | 29 | 31 |
| Technology | 5 | 5 | 1 | 8 |
| Other | 35 | 33 | 37 | 40 |

Note. A highly qualified employee is one with a master's degree or above and more than 25 years of work experience. A moderately qualified employee is one with at least a high school diploma and any amount of work experience, but not meeting criteria for highly qualified.

Preliminary analyses for inclusion of covariates. Analyses were conducted to evaluate which covariates were to be included in the final model. The primary criterion for a covariate is to have a substantial linear correlation with the dependent variable (Mayers, 2013; Pallant, 2007). Therefore, the first step in the analysis was to compute bivariate correlations to eliminate covariates not significantly related to the dependent

variables. A Pearson product-moment coefficient was computed to determine the relationship between age and attraction to the company. The relationship was positive and significant: $r(278) = .18, p = .003$, indicating that, as age increased, attraction to the company increased. Age was therefore retained as a covariate for the model.

A point-biserial correlation coefficient was then computed to investigate the relationship between gender and attraction to the company. The relationship was not significant: $r(278) = -.04, p = .55$. Gender was therefore eliminated as a covariate for the remainder of the analysis.

Descriptive statistics. The distribution of the dependent variable, attraction to a company, was computed for all four CSR report levels. Attraction to a company was measured on a 7-point Likert-type scale, with possible values ranging from 1 to 7. The overall mean score was 5.44 ($SD = 0.94$), with a minimum score of 2.67, a maximum score of 7.00, and a median score of 5.53.

Research Question 1. Following is a restatement of Research Question 1, together with the associated null and alternative hypotheses. Gender has been removed as a covariate in the restatement of this research question.

Q1. Controlling for age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report)?

H1₀. Controlling for age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, does not differ significantly based

on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

H1_a. Controlling for age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differs significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

Assumptions for parametric tests. Before conducting an ANCOVA with the level of the corporate environmental sustainability report as the independent variable, attraction to the company as the dependent variable, and age as the covariate, testing for assumptions for parametric tests were conducted. The dependent variable, attraction to a company, was examined to determine whether it was approximately normally distributed within each category of the independent variable levels (no sustainability report; nonstandardized sustainability report; standardized sustainability report; and an audited, standardized sustainability report), as required for an ANCOVA. First, the Shapiro-Wilk test for normality was performed for each of the four levels of the sustainability report status. The results for attraction to the company are displayed in Table 4.

Table 4

Shapiro-Wilk Test for Normality, by Level of Corporate Sustainability Report

| Type of report | <i>N</i> | Shapiro-Wilk | <i>p</i> |
|------------------------------|----------|--------------|----------|
| No report | 67 | .96 | .040 |
| Nonstandardized report | 67 | .94 | .004 |
| Standardized report | 67 | .98 | .230 |
| Audited, standardized report | 79 | .96 | .030 |

According to the results of the Shapiro-Wilk test, only one group, the standardized report group, had normally distributed data: Shapiro-Wilk's statistic = .96; $p = .23$. Minor violations of normality were also determined by an inspection of mean scores and standard deviations. The data revealed the presence of outliers, defined as scores exceeding three standard deviations from the mean (Tabachnick & Fidell, 2007). The $Q-Q$ plots for all data were then inspected. For all four levels of the independent variable, the $Q-Q$ plot displayed points adhering closely to the diagonal line, except for the lower tail of the plot (see Appendix E). This pattern indicated a small negative skew, confirmed by an inspection of histograms of the data.

Research question 1, including the correction for age, could not be answered without the use of parametric statistics. An ANCOVA is sensitive to minor violations of normality when the sample size is sufficiently large, $N > 30$ (Carlsson, Zou, Yu, Liu, & Sun, 2014; Nardone, Corna, Turcato, & Schieppati, 2014), as was the case in the current study. The violations of normality found in these data were minor and were therefore not treated as barriers to the performance of an ANCOVA to answer Research question 1.

Next, homogeneity of regression of slopes was evaluated. The result of the test for the homogeneity of slopes for the Level of Sustainability Report x Age interaction was not significant: $F(3, 276) = 0.32$; $p = .81$. The assumption of homogeneity of regression of slopes was therefore not violated. Levene's test was then conducted to evaluate the error variance of the dependent variable across groups. The results were significant: $F(3, 276) = 4.89$; $p = .003$. However, when the sample size is sufficiently large, $N > 30$, ANCOVA is sensitive to violations in the Levene's test of variance (Mayers, 2013; Pallant, 2007).

Spread versus level plots were then generated to examine the error variance of the dependent variable across groups. The spread of standard deviations ranged from 0.85 to 1.15, well within the acceptable spread of a 1:3 ratio for equality of variances (Tabachnick & Fidell, 2007). The data were therefore considered to meet the assumptions for homogeneity of slopes required for the ANCOVA.

Hypothesis testing. An ANCOVA was used to test the null hypothesis that, after correcting for age, the attraction of working professionals to a company did not differ based on the level of reporting of corporate environmental activities (no report, nonstandardized report, standardized report, audited standardized report). The distribution of the dependent variable, attraction to a company, was computed for all four CSR report levels. Attraction to a company was measured on a 7-point Likert-type scale, with possible values ranging from 1 to 7. Mean scores for the dependent variable for each CSR level are shown in Table 5, together with minimum, maximum, and median scores.

Table 5

Attraction to Company: Distribution by Level of Corporate Sustainability Report

| Type of report | <i>N</i> | <i>M (SD)</i> | Minimum | Maximum | Median |
|------------------------------|----------|---------------|---------|---------|--------|
| No report | 67 | 5.23 (0.86) | 2.73 | 6.67 | 5.20 |
| Nonstandardized report | 67 | 5.46 (1.12) | 2.67 | 7.00 | 5.53 |
| Standardized report | 67 | 5.60 (0.77) | 3.60 | 7.00 | 5.73 |
| Audited, standardized report | 79 | 5.48 (0.97) | 3.00 | 7.00 | 5.67 |
| Total | 280 | 5.44 (0.94) | 2.67 | 7.00 | 5.53 |

Overall, the results of the ANCOVA were significant: $F(4, 275) = 3.35$; $p = .01$; partial eta squared = 0.05. These results indicate the variables in the model accounted for variation in organizational attractiveness. The contribution of age to the overall model was significant: $F(1, 278) = 8.05$; $p = .005$; partial eta squared = 0.03. However, after correcting for age, the contribution of report type to the overall model was not significant: $F(3, 276) = 1.44$; $p = .23$; partial eta squared = 0.02. Thus, the null hypothesis (H_{1_0}) was not rejected. After correcting for age, a four-way comparison of corporate environmental activities described in corporate brochures revealed no significant differences in the attraction of working professionals to a company.

Research Question 2. Following is a restatement of Research Question 2, together with the associated null and alternative hypotheses. Gender has been removed as a covariate in the restatement of this research question.

Q2. Controlling for age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified)?

H2₀. Controlling for age, there is no significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

H2_a. Controlling for age, there is a significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

Assumptions for parametric tests. Before conducting an ANCOVA with the level of the corporate environmental sustainability report as the independent variable, attraction to the company as the dependent variable, age as the covariate, and employee qualification as a moderator, testing for assumptions for parametric tests were conducted. The normal distribution for each level of employee qualification (moderately qualified vs. highly qualified) was evaluated for the current research question. The results of the Shapiro-Wilk test for normality are displayed in Table 6.

Table 6

Shapiro-Wilk Test for Normality, by Level of Employee Qualification

| Level of qualification | <i>N</i> | Shapiro-Wilk | <i>p</i> |
|------------------------|----------|--------------|----------|
| Moderately qualified | 138 | .97 | .003 |
| Highly qualified | 142 | .97 | .003 |

Note. A highly qualified employee is one with a master's degree or above and more than 25 years of work experience. A moderately qualified employee is one with at least a high school diploma and any amount of work experience, but not meeting criteria for highly qualified.

According to the results of the Shapiro-Wilk test—Shapiro-Wilk's statistic = .97 and $p = .003$, neither the moderately qualified nor the highly qualified group had normally distributed data. Minor violations of normality were also determined by an inspection of mean scores. The data revealed the presence of outliers, defined as scores exceeding three standard deviations from the mean (Tabachnick & Fidell, 2007). The Q -

Q plots for all data were then inspected. For both levels of the moderating variable employee qualification, the *Q-Q* plot displayed points adhering closely to the diagonal line, except for the lower tail of the plot (see Appendix F). This pattern indicated a small negative skew, confirmed by an inspection of histograms.

Research question 2, including the correction for age and the inclusion of the independent variable and moderating variable, could not be answered without the use of parametric statistics. An ANCOVA is sensitive to minor violations of normality when the sample size is sufficiently large, $N > 30$ (Carlsson et al., 2014; Nardone et al., 2014), as was the case in the current study. The violations of normality found in these data were minor and were therefore not treated as barriers to the performance of an ANCOVA to answer Research question 2.

Next, homogeneity of regression of slopes was evaluated. The result of the test for the homogeneity of slopes for the Level of Sustainability Report Group x Age interaction was not significant: $F(3, 276) = 0.32; p = .81$. The assumption of homogeneity of regression of slopes was therefore not violated. Levene's test was then conducted to evaluate the error variance of the dependent variable across groups. The results were significant: $F(7, 272) = 3.57; p = .001$. However, when the sample size is sufficiently large, $N > 30$, ANCOVA is sensitive to violations in the Levene's test of variance (Mayers, 2013; Pallant, 2007).

Spread versus level plots were then generated to examine the error variance of the dependent variable across groups. The spread of standard deviations ranged from 0.75 to 1.20, well within the acceptable spread of a 1:3 ratio for equality of variances

(Tabachnick & Fidell, 2007). The data were therefore considered to meet the assumptions for parametric statistics.

Hypothesis testing. An ANCOVA was used to test the null hypothesis that, after correcting for age, the attraction of working professionals to a company did not differ based on the level of reporting of corporate environmental activities and level of employee. Attraction to a company was measured on a 7-point Likert-type scale, with possible values ranging from 1 to 7. A highly qualified employee is one with a master's degree or above and more than 25 years of work experience. A moderately qualified employee is one with at least a high school diploma and any amount of work experience, but not meeting criteria for highly qualified. The overall mean score for attraction to a company was 5.36 ($SD = 0.99$) for moderately qualified employees and 5.52 ($SD = 0.89$) for highly qualified employees. Table 7 shows the distribution of attraction to a company when further disaggregated by type of company report and level of employee qualification.

Table 7

Attraction to Company: Distribution by Level of Company Report and Level of Employee Qualification

| Type of report | <i>n</i> | <i>M (SD)</i> | |
|------------------------------|----------|---------------|---|
| No report | | | |
| Moderately qualified | 37 | 5.21 (0.78) | |
| Highly qualified | 30 | 5.26 (0.96) | — |
| Total | 67 | 5.23 (0.86) | — |
| Nonstandardized report | | | |
| Moderately qualified | 28 | 5.22 (1.99) | |
| Highly qualified | 39 | 5.64 (1.05) | — |
| Total | 67 | 5.46 (1.12) | — |
| Standardized report | | | |
| Moderately qualified | 32 | 5.55 (0.83) | |
| Highly qualified | 35 | 5.63 (0.72) | — |
| Total | 67 | 5.60 (0.77) | — |
| Audited, standardized report | | | |
| Moderately qualified | 41 | 5.45 (1.12) | |
| Highly qualified | 38 | 5.50 (0.80) | — |
| Total | 79 | 5.48 (0.97) | — |
| Total | 280 | 5.44 (0.94) | |

Overall, the results of the ANCOVA were not significant: $F(8, 271) = 1.92$; $p = .06$; partial eta squared = 0.05. The contribution of age to the overall model was significant: $F(1, 278) = 6.56$; $p = .01$; partial eta squared = 0.02. However, after correcting for age, the contribution of report type to the overall model was not significant: $F(3, 276) = 1.51$; $p = .21$; partial eta squared = 0.02. Additionally, the contribution of employee qualification was not significant: $F(1, 278) = 0.26$; $p = .61$; partial eta squared = 0.00. The Level of Sustainability Report x Qualification interaction was also not significant: $F(3, 276) = 0.58$; $p = .63$; partial eta squared = 0.01. The null hypothesis (H_{20}) was not rejected. After correcting for age, there was no significant

difference in a working professional's attraction to a company based on the level of reporting of corporate environmental sustainability report and level of employee qualification.

Additional Findings

Additional exploratory analysis was conducted using a Helmert contrast, a technique in which the level of one variable is compared with the mean score for all other levels of that variable. This analysis was conducted to increase the power to detect potential weak effects and make the results of the study more analogous to previous studies. Attraction to the company for the first level of sustainability report (no sustainability report available) was compared with the mean attraction score of all groups for which any type of sustainability report was available. After correcting for age, the differences did not reach conventional forms of significance: $F(1, 277) = 3.22; p = .07$, but were what some research would call marginally significant (Tsui, Xu, & Venator, 2011).

Evaluation of Findings

Survey participants did not indicate an increase in attraction to a company as the credibility level of the CSR reports increased. As the credibility level of the corporate sustainability reports increased from a nonstandardized report, to a standardized report, and to an audited standardized report, the perceived attraction to the company by working professionals did not correspondingly increase. The qualification of the working professional also had no significant effect on whether the attraction to the company increased as the credibility level of the CSR reports increased. These results are contrary to expectations for this study.

The theoretical framework for this study was Freeman's (1984) stakeholder theory. The existing literature indicated that some key stakeholders, such as employees, had expressed a preference for associating with environmentally responsible organizations (Abboubi & Cornet, 2012; Polimeni et al., 2010). The results from this study do not support the theory that an active corporate sustainability program may assist in attracting experienced employees (Davis & MacDonald, 2010; Perez & del Bosque, 2013). This study did add to existing research using stakeholder theory to explain the relationship between organizational attraction and CSR reports by using working professionals as the survey sample and by researching four progressive credibility levels of CSR reports.

There are several possible explanations for the results of this study. The first explanation most closely related to this research is that the survey participants did not appear to differentiate between the four different levels of CSR credibility. The foundational research on organizational attraction attributable to CSR reports used student samples that reviewed two levels of CSR reports (Albinger & Freeman, 2000; Greening & Turban, 2000; Turban & Greening, 1997). The corporate brochures reviewed either mentioned a sustainability report or did not. The prior analysis revealed a preference for companies that mentioned a sustainability report in corporate brochures (Albinger & Freeman, 2000; Greening & Turban, 2000; Turban & Greening, 1997).

The current study took this procedure one step further and created four levels of CSR reports: (a) no sustainability report; (b) a nonstandardized sustainability report (i.e., a report with no mention of compliance with international sustainability report standards); (c) a standardized sustainability report (i.e., a report compliant with UN-

endorsed international sustainability report standards); and (d) an audited standardized sustainability report (i.e., a standardized sustainability report that underwent audit by a third-party independent organization). The study results did not support the hypothesis that, as the CSR credibility level increased progressively, the organizational attraction would also increase. The subtle differences in the credibility of the CSR report as the levels increased may have been too elusive for survey participants to comprehend in the brief survey provided.

Another possible explanation for the lack of a significant effect of level of CSR creditability on organizational attraction is that this effect was too weak to be detected with the sample size and the demographics of the population in the current study. The primary survey sample composition of an aerospace company and a technology company was chosen to ensure a mix of highly qualified and moderately qualified employees. The survey population was not only primarily male (68.9%) but also highly educated. Seventy-one percent of the survey respondents held a master's degree or higher. These three unique aspects of the survey population—being from the aerospace and technology sectors, highly educated, and predominantly male—may not represent a standard sample of working professionals. The survey results regarding organizational attraction may not be indicative of the normal population.

A lack of stakeholder education regarding the value of additional credibility of CSR reports may have been a third explanation for the survey results. Prior literature indicated an increase in demand for standards, metrics, and credibility for CSR reports (Adeyeye, 2011; Poetz et al., 2013). The results of this study do not appear to support this theory because there was no increase in attraction to the company as the credibility of

the CSR report increased. The stakeholders surveyed in this study may not have been familiar with the inherent value of additional credibility of a CSR report. Corporate social responsibility reports are the nonfinancial equivalent of the annual corporate financial reports that follow a format similar to the U.S. generally accepted accounting principles (GAAP) format (Monterio, 2010; Simnett et al., 2009). The stakeholders in this survey did not appear to be educated in the value of standardized CSR reports, or they valued other aspects of the company more strongly.

In the exploratory analysis, there was a marginally significant response in attraction to a company when the corporate brochure mentioned any sustainability report as opposed to not mentioning a sustainability report. This result is consistent with prior foundational research. The results from this analysis indicate that mentioning any type of corporate sustainability report in corporate literature may help a company attract employees.

There are also several possible methodological explanations for the results of this study. The first observation is the qualifications of the participants that comprised the survey sample. The goal of the second research question was to determine whether a difference in attraction to a company with varying levels of sustainability reports could be additionally explained by the qualification of the survey participant. For the purposes of this study, a highly qualified working professional was defined as someone with a master's degree or higher and more than 25 years of work experience. A moderately qualified working professional was defined as someone with at least a high school diploma and any amount of work experience, but not meeting criteria for highly qualified. Prior research defined a highly qualified person as someone with at least a

bachelor's degree and several years of work experience (Karelitz et al., 2011; Lene, 2011; Muller et al., 2012).

Prior literature that indicated highly qualified employees may be more attracted to companies that mentioned sustainability in their corporate literature included primarily studies involving undergraduate and graduate students (Albinger & Freeman, 2000; Bhattacharya et al., 2008; Boiral & Paille, 2012). The participants in the present research were much more educated and had many more years of experience than those in prior research studies.

The results of this study indicate that an increase in employee qualification did not appear to moderate the relationship between CSR credibility and organizational attraction. It is unclear if the present survey participants' education level would have had more of a normal profile ranging from high school to doctorate degree, whether an increase in education level would have shown a relationship to an increase in attraction to a company that documented sustainability activities in their corporate literature. The high levels of education and experience for the survey population may have undermined the ability to adequately test for the moderation effects of employee qualification.

The last observation that may have had an effect on the findings of this study is the business sector of the survey population. Historically, the government technology sector has had limited participation in producing and documenting environmental sustainability reports (Boerner, 2012; Kimbro & Cao, 2011). Other business sectors that have a direct effect on the physical environment, such as mining and agriculture, have much higher participation rates (Pflugrath et al., 2011; Poetz et al., 2013). The websites of the companies most of the survey participants were from did not mention

environmental sustainability reports at all. The survey participants may not have been familiar with sustainability reports and, thus, may not have been especially responsive to them. If the survey participants had been from the mining or agriculture business sectors, they may have been more responsive to company statements regarding participation in environmentally sustainable activities.

An additional finding that did not affect the outcome of the study but differed from expectations was the elimination of the covariate gender for the analysis. Gender is a common covariate in academic studies and was used as a covariate for the study. Prior research mentioned gender may affect how respondents answer survey questions relating to environmental issues (Perez & del Bosque, 2013; Savita & Kumar, 2010). Some research has indicated that women have a slight tendency to be more responsive to environmental issues (Braun, 2010; Chen & Chai, 2010). Although some more recent research has directly concluded that gender does not have a significant effect on attitudes towards CSR (Ditlev-Simonsen & Wenstop, 2013; Feldman & Vasquez-Parraga, 2013). Eliminating gender as a covariate for this study aligns with recent research indicating gender does not cause a meaningful difference in attraction to a company that participates in CSR activities.

Summary

Corporate social responsibility is a growing doctrine that promotes social and environmental stewardship by organizations (Boyd & Gessner, 2013; Poetz, et al., 2013). Many prospective employees have indicated they want to be made aware of the environmental sustainability initiatives of a firm to make informed decisions in their search for employment (Berns et al., 2009; Harvey et al., 2010). The purpose of this

study was to identify, if possible, a link between increased levels of environmental sustainability activities and organizational attraction.

An invitation to participate in the study was e-mailed to 473 employees from an aerospace company and 146 employees from a technology company. In addition, an invitation to participate in the study was posted on a DoD networking LinkedIn site that had 21,679 members in 2013 (LinkedIn, 2013). Two hundred eighty-six participants responded to the online survey, returning 280 usable surveys. SPSS version 22 was used for statistical analysis.

The assumptions of ANCOVA parametric testing were evaluated prior to testing the study hypotheses. An ANCOVA was used to test the hypothesis that, after correcting for age, the attraction of working professionals to a company differed based on the level of credibility of corporate environmental reports, as noted in corporate brochures. The independent variable was the corporate environmental sustainability report level, and the dependent variable was participants' attraction to the company. After correcting for age, the differences between sustainability report groups were not significant. The null hypothesis (H_{10}) was not rejected.

A second ANCOVA was conducted to evaluate whether an increase in employee qualification moderated the relationship between the level of credibility of the sustainability report and attraction to a company. Qualification was measured as a combination of working professionals' education and years of experience. After correcting for age, the differences between sustainability report groups were not dependent on membership in either highly qualified or moderately qualified participant groups. The null hypothesis (H_{20}) was not rejected.

To complement the ANCOVA, exploratory additional contrast tests were performed to compare all levels of the corporate environmental sustainability report against the first level, no sustainability report available. These additional findings marginally support the observation that attraction to a company that mentions any type of sustainability report in its corporate literature is marginally significant when compared to a company that does not mention a sustainability report.

The results of this study do not support the hypothesis that an increase in credibility in corporate environmental reports mentioned in corporate documentation results in an increase in attraction to a company. In addition, the results of this study do not provide any evidence that an increase in employees' qualifications results in an increase in attraction to a company if that company mentions corporate environmental sustainability activities in the corporate brochure. These results do expand on prior research on organizational attraction and environmental sustainability reports by exploring the credibility of CSR reports and using working professionals as the survey population.

Chapter 5: Implications, Recommendations, and Conclusions

Environmental sustainability has become an increasingly important element in the business strategy of a growing number of companies worldwide (Boyd & Gessner, 2013; Poetz et al., 2013). Protection of the environment is not only important for the well-being of present and future generations but also for the intrinsic organizational value of meeting the expectations of all stakeholders (Brokaw, 2009; Sabanciozer, 2012). Many businesses leaders are using CSR reports to demonstrate to stakeholders their commitment to sustainability (Perez & del Bosque, 2013; Vanhamme & Grobбен, 2009). The problem addressed in this study was the gap in research about whether working professionals' perceived attraction to a company differs based on the level of credibility of the company's CSR report and whether any such effects differ based on employee qualification.

Four levels of CSR reports used in this study: (a) no sustainability report; (b) a nonstandardized sustainability report (report is generated in a company format that does not comply with International sustainability report standards); (c) a standardized sustainability report (report complies with format and content of International sustainability report standards); and (d) an audited standardized sustainability report (a standardized sustainability report that has undergone an audit by a third-party independent organization). As the level of CSR report increased, the credibility of the sustainability report increased. The random assignment feature was used in an online SurveyMonkey questionnaire to allow survey participants to view one of four randomly presented corporate brochures that incorporated one of the four levels of a CSR report.

Prior foundational research had hypothesized that a firm's corporate environmental performance is positively related to its reputation and its attractiveness as an employer (Albinger & Freeman, 2000; Greening & Turban, 2000; Turner & Greening, 1997).

After Northcentral University Institutional Review Board (IRB) consent was obtained, research commenced with an online survey hosted on SurveyMonkey. The survey was open for 3 weeks and drew 280 valid participants. Survey participants included employees from an aerospace company, a technology company, and members from a DoD LinkedIn networking site. The sample composition was chosen to ensure a mix of highly qualified employees—a master's degree or higher and at least 25 years of work experience, and moderately qualified employees—at least a high school diploma and any amount of work experience, but not meeting the criteria for highly qualified. Statistical analysis, including ANCOVA, was used to determine whether group differences were statistically significant for the four randomly assigned groups of working professionals who viewed the four different versions of the corporate brochure.

This study had several limitations. The primary limitation may have been the demographics of the participants who took the survey. The survey population was primarily male (68.9%) and very educated (71% with a master's degree or higher). This population may not be representative of a normal sample of working professionals. Additional research using an expanded survey population that includes participants with more diverse backgrounds may more adequately reflect working professionals' organizational attraction resulting from varying levels of CSR reports.

The business sector that the majority of the survey participants were employed by may have been another limitation. The survey participants were all contractors directly

supporting government technology and aerospace initiatives. If the survey participants had been from a business sector that had a more direct effect on the environment, such as mining or agriculture, they may have been more responsive to company statements regarding participation in environmentally sustainable activities (Pflugrath et al., 2011; Poetz et al., 2013).

Several limitations were also discovered with the survey and questionnaire process used in this research. Even though comments were not requested as part of the survey, an e-mail address and phone number were provided as part of the survey introduction. I received several questions and comments regarding the study. Although an expert panel assessed the validity of the company brochures and the survey questionnaire prior to the survey release, it was apparently difficult for survey participants to review one brief company brochure and determine whether they were attracted to the company. Survey participants would have preferred to view two or more company brochures and then be asked to choose which of the companies they considered more attractive to work for. Replication of this research should be conducting allowing survey participants to view multiple corporate brochures and asking them to choose which company they find more attractive.

The content of the corporate brochures was an additional limitation. During research on composing an effective online survey, the suggestion to keep the survey as short as possible was mentioned several times because survey participants are less likely to respond to a long survey (Guin, Baker, Mechling, & Ruyle, 2012; Wouters, Maesschalk, Peeters, & Roosen, 2014). The corporate brochure was intentionally limited so it could be displayed on less than a full computer screen so the survey participant

could view the brochure and the questions at the same time. The corporate brochure may have been too short for survey participants to review before answering the 15 survey questions.

Feedback from survey participants indicated there was not enough corporate information provided to make a cogent decision regarding their attraction to the company. Additional information to assure survey participants that the company in question had jobs similar to their current positions may have been helpful. Such information may have allowed survey participants to focus on what was different about the company brochure they were reviewing, which was the status of the environmental sustainability report. In conjunction with the previous recommendation, replication of this research should be conducted allowing survey participants to view multiple expanded corporate brochures and asking them to choose the company they find more attractive.

Another limitation of the study was the online format of the study. The two foundational studies on organizational attraction to a company based on environmental activities that this present study was meant to complement were both accomplished with student sample populations given several hard-copy company brochures to evaluate (Albinger & Freeman, 2000; Greening & Turban, 2000; Turner & Greening, 1997). In the present study, if all four company brochures had been provided in an online format, survey participant would have had to scroll up and down the computer screen to be able to compare the companies accurately. Additional studies should be conducted to recommend the most effective way for online survey participants to compare multiple corporate documents before answering survey questions.

An additional limitation could be the possibility that the survey participants did not read the short vignettes closely enough to distinguish information that would have attracted them to the organizations. The four brochures were not extremely different. The main differences were the inclusion of some additional, progressive corporate environmental sustainability information. It was important for control of variables that these vignettes were similar. In conjunction with previous limits, the brochures may have been too brief to capture the attention of the survey participants.

The final limitation may be the Highhouse et al. (2003) questionnaire might not have been sufficiently sensitive to detect survey participant preferences regarding corporate participation in environmentally sustainable activities. The Highhouse et al. (2003) study examined organizational attraction and was not specifically about environmental sustainability. As multiple studies have concluded, as noted in the literature review, corporate sustainability activities can have a significant impact on a potential employees' corporate attraction. In follow-on studies, additional questions should be added to the questionnaire to directly solicit participants' opinions regarding corporate environmental responsibility.

No ethical issues were uncovered during the study. Efforts were taken to conform to ethical and appropriate standards for conducting research with humans. Potential survey participants were given the opportunity to consider the risks and benefits to participating in the survey. Individuals who did not agree to the informed consent acknowledgement were able to exit the survey easily. Participants were informed they could receive an executive summary of the findings of the dissertation when it was complete. To guarantee respondent privacy, no personally identifiable data were

collected. The remainder of Chapter 5 includes a discussion of implications of the findings and additional recommendations for future research.

Implications

Since 1985, environmental sustainability policies and advanced technology have been the biggest drivers for change in corporations (Arevalo, 2010; Boyd & Gessner, 2013). The research questions addressed whether a progressive change in the level of reporting of corporate environmental sustainability activities caused a corresponding change in organizational attraction for working professionals. The rest of this section presents the research questions, their associated hypotheses, and implications of the findings for each research question. The first research question and associated hypotheses were as follows:

Q1. Controlling for gender and age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report)?

H1₀. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, does not differ significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

H1_a. Controlling for gender and age, a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differs significantly based on the level of the corporate environmental sustainability report (no report, nonstandardized report, standardized report, audited standardized report).

The research question was crafted to determine whether this study's results agree with the results of prior academic research on socially responsible companies conducted with student samples. An additional goal of this research was to complement prior studies by randomly dividing the survey participants into four different groups and having each group review a different corporate brochure indicating increasing levels of corporate environmental activities. Previous research had not addressed whether increasing levels of corporate commitment to environmental sustainability was related to increasing levels of organizational attraction.

The null hypothesis (H_{10}) was not rejected. Participants in this study did not appear to distinguish between the different levels of corporate environmental sustainability reports. This finding indicates that organizational attraction does not increase significantly as the level of reporting of corporate environmental activities increases. Although CSR reports have been used for over 30 years, the refinement of different levels of CSR reports into sequential credibility levels is a new concept (Boyd & Gessner, 2013; Poetz et al., 2013). Many business leaders who support reducing their corporations' negative environmental impact spend significant corporate funds to increase the credibility level of their corporate sustainability reports (Abboubi & Cornet, 2012; Bonneveux et al., 2012). The results of this study indicate the additional resources spent on increasing the credibility of the sustainability report may not result in an increase in attraction to the company as a place of employment.

The study limitations mentioned previously may have affected this finding. Even though the survey population was comprised entirely of working professionals, the demographics of the population that took the survey would not be considered a normal

distribution for working professionals. The survey sample was primarily well-educated men from the narrow business sectors of technology and aerospace directly supporting the U.S. government.

Testing for the assumptions necessary to conduct an ANCOVA determined the variable gender was not a valid variable for this study. This finding does not agree with prior research that indicated gender may affect attitudes regarding environmental issues overall (Braun, 2010; Savita & Kumar, 2010). However, the conclusion does agree with recent research in the field of corporate environmental responsibility that concluded gender does not have a significant impact on attitudes (Ditlev-Simonsen & Wenstop, 2013; Feldman & Vasquez-Parraga, 2013).

Research question 2 addressed an additional moderating variable of employee qualification. The variable qualification was defined as a combination of education level and years of experience. The research question highlighted the effect 25 years or more of work experience and an education level of a master's degree or higher may have on organizational attraction as the credibility of the corporate sustainability reports increase. The second research question and associated hypotheses were as follows. As explained for Research question 1, gender was removed as a covariate in the restatement of the research question.

Q2. Controlling for age, to what extent does a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, differ based on the level of reporting of corporate environmental sustainability reports (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified)?

H2₀. Controlling for age, there is no significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability reports (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

H2_a. Controlling for age, there is a significant difference in a working professional's attraction to a company, as measured by the Organizational Attraction Instrument, based on the level of reporting of corporate environmental sustainability reports (no report, nonstandardized report, standardized report, audited standardized report) and level of employee qualification (moderately vs. highly qualified).

The null hypothesis (H2₀) was not rejected. This finding indicates that organizational attraction does not increase significantly as the level of reporting of corporate environmental activities increases, regardless of participant qualifications. The study participant demographics and the definitions chosen for qualified and highly qualified employees may have had an effect on the results.

For the purposes of this study, a highly qualified working professional was defined as someone with a master's degree or higher and more than 25 years of work experience. A moderately qualified working professional was defined as someone with at least a high school diploma and any amount of work experience, but not meeting the criteria for highly qualified. Even though, according to the combination of education and work experience, the numbers for qualified (138) as opposed to highly qualified (142) survey participants in this study were roughly equal, 71% of survey participants held a master's degree or higher. Therefore, many participants had a master's degree or higher

but less than 25 years of work experience. They were therefore categorized as only moderately qualified. The definitions used for moderately qualified and highly qualified in this study may not have helped in evaluating the potential relationship between a highly qualified employee and attraction to working for an environmentally sustainable corporation.

Through additional exploratory analysis, it was discovered that survey participants were marginally attracted to organizations that mentioned any level of corporate environmental activities more than organizations that did not mention any environmental activities. This finding is consistent with foundational studies regarding organizational attraction based on published corporate sustainability reports (Albinger & Freeman, 2000; Greening & Turner, 2000; Turner & Greening, 1997). The results of this study provide minimal evidence that mentioning corporate environmental sustainability in corporate documentation increases the level of attraction to a company for working professionals.

Recommendations

Generating an annual sustainability report is becoming an increasingly common business strategy to demonstrate a corporate leader's commitment to environmental sustainability and to attract and retain highly qualified employees (Boyd & Gessner, 2013; Lueneburger & Goleman, 2010). The intent of this study was to expand on foundational research related to organizational attraction to a company based on the status of the company's environmental sustainability report. This study did expand on previous research conducted using student samples.

Findings from this study indicate that many working professionals may not be sensitive to the effect of corporate environmentally sustainable activities. Since 2000, there has been a significant increase in corporate and academic literature regarding the corporate benefit of generating credible CSR reports (Abboubi & Cornet, 2012; Kim & Park, 2011). Although environmental sustainability has emerged as a very important concept in organizations worldwide, it is not clearly and concisely defined (Jacob, 2012; Sabanciozer, 2012). Research should be conducted on effective strategies to educate stakeholders regarding the long-term benefits to society of increased corporate environmental responsibility.

Academics studying corporate business strategies have confirmed that a good corporate image provides firms with competitive advantages (Eccles et al., 2012; Kiron et al., 2012). An increasing number of studies have shown that potential employees evaluate corporations' statements regarding their environmental activities (Bonneveux et al., 2012; Wang, 2013). Another recommendation is that additional research should be conducted on the most effective method to communicate corporate environmental activities in corporate literature to provide this competitive advantage. One or two sentences in a corporate brochure, similar to the method in the present study, may not be the most effective method. Effective communication with stakeholders regarding progress towards environmental sustainability could become a defining characteristic of corporate responsibility (Abboubi & Cornet, 2012; Bonneveux et al., 2012).

This study focused on the environmental responsibility aspect of corporate sustainability. The long-term health of the global economy depends on the condition of the earth's natural environment (Bonevac, 2010; Kleine & Von Hauff, 2009). The UN

definition of *corporate sustainability* includes economic growth and social development, along with environmental responsibility (Christofi et al., 2012; Aggerholm et al., 2011). It is recommended that additional research be conducted on organizational attraction and CSR reports that include all three aspects of the UN-defined corporate social responsibility.

The fourth recommendation for additional research is a more focused analysis of business and community advantages of increasing the credibility level of corporate sustainability reports. The results from this study indicate that participants did not alter their attraction to the company based on the different credibility levels of corporate environmental sustainability reports. This finding may indicate corporate expenditure to increase the level of credibility of a company's environmental sustainability report may not result in an associated increase in organizational attraction to working professionals. Generation of CSR reports have been increasing steadily for over 30 years, along with standardized formats and increasing credibility levels (Boyd & Gessner, 2013; Perez & del Bosque, 2013). This study was an initial attempt at investigating the effect of increasing discrete levels of credibility of corporate environmental responsibility, as indicated by the increasing status of CSR reports, on nonstudent populations. Corporate social responsibility reports are the nonfinancial equivalent to the annual corporate financial reports that follow a format similar to the U.S. GAAP format (Monterio, 2010; Simnett et al., 2009). The notion of annual standardized CSR reports similar to annual standardized corporate financial reports has not yet come to fruition (Kaeokla & Jaikengkit, 2012; Poetz et al., 2013).

The present study was conducted with primarily working professionals in the aerospace and technology sectors directly supporting the U.S government. The survey participants were predominantly well-educated men. It is possible the results from this study are specific to these business sectors and the population surveyed. Thus, a fifth recommendation for future research is that researchers should conduct similar studies across a variety of business sectors and include a population sample with a more normalized distribution of gender and education levels.

A final recommendation is that follow-on research should use a survey instrument that includes questions directly eliciting survey participants' opinions regarding corporate environmental responsibility and whether they prefer to work for corporate leaders who demonstrate environmental responsibility by publishing CSR reports. The concept of using a survey instrument focused on organization attraction while survey participants review a short corporate brochure that included a sentence or two on corporate environmental sustainability did not yield significant results in this study. The risk of social bias must be accounted for in a study that directly discusses environmental responsibility, but the effort may yield more enlightening survey results (Astous & Legendre, 2009).

Although the results of this study did not support the hypotheses, it did contribute to existing literature by demonstrating that working professionals appear to be marginally more attracted to companies that document their environmental sustainability activities. Additional research needs to be conducted to help corporate executives decide which corporate environmental sustainability initiatives matter to stakeholders so they can

incorporate these initiatives into business strategies to remain competitive in the global economy (Samy et al., 2010; Yoon & Tello, 2009).

Conclusions

Business and academic discussions continue as to whether organizations are liable for social and environmental issues (Ditlev-Simonsen & Wenstop, 2013; Steurer, 2010). As the corporate focus continues to shift from shareholder to stakeholder, reducing pollution, preventing waste, and investing in conservation are becoming sound business practices for the long-term strategy of corporate success (Lueneburger & Goleman, 2010; Wang, 2013). Stakeholders in the 21st century expect companies not only to obey the law but also to meet high standards within their own business sectors (Kimbrow & Cao, 2011; Lefebvre & Lefebvre, 2012). There is a global trend towards corporate transparency and increased interest in environmental sustainability (Perez & del Bosque, 2013; Wang, 2013). Using an internationally accepted standardized CSR format can give corporate sustainability reports additional credibility to meet stakeholders' expectations (Abboubi & Cornet, 2012; Jo & Na, 2012; Poetz et al., 2013). The results of this study may inspire additional research in effective methods to communicate the increased benefits of CSR activities to employees and their communities.

The purpose of this quantitative experimental study was to contribute to existing literature regarding organizational attraction by examining working professionals' perceived attraction to a firm based on the level of credibility of the company's corporate environmental sustainability report and whether any such effects differ based on employee qualification. This study was important from a business perspective since prior research indicated corporations that effectively communicate their corporate

sustainability activities have increased success in attracting highly qualified employees. The results from this study indicate that an increase in credibility of a corporate sustainability report did not significantly relate to an increase in attraction to a company. In addition, the qualification level of the employee did not appear to have an influence on organizational attraction to a company that mentioned its corporate sustainability activities. Further studies are needed to refine an effective method of communicating progressive corporate environmental responsibility activities and determining whether these activities result in a progressive increase in organizational attraction.

This research adds to the knowledge of the effect of corporate environmental sustainability reports by using working professionals as the sample. Possibly because of the organizations included in the study, the demographics of the sample, and other methodological issues, the results did not fully support the research hypotheses. Further research is required with a more diverse survey sample across multiple business sectors for a greater understanding of the potential corporate competitive advantage in attracting employees through an emphasis on credible corporate environmental responsibility. It is hoped this study will inspire additional research in the global benefits of corporate environmental responsibility.

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Appendixes

Appendix A: Company Brochures and Survey Questions

Section 1: Introduction

Comparing effects of corporate environmental activities on the attraction of working professionals to a company

What is the study about? You are invited to participate in a research study being conducted for a dissertation at Northcentral University in Prescott, Arizona. The study is interested in the effects of credible corporate environmental responsibility on the attractiveness of an organization as a place to work. You must be at least 18 years old and currently employed to complete this survey. There is no deception in this study.

What will be asked of me? You will be asked to answer some questions where you check off rating scales regarding your attraction to a company after reviewing a corporate brochure that mentions corporate involvement in environmental responsibility. It is estimated it will take 15 minutes for you to fill out the survey.

Who is involved? The following people are involved in this research project and may be contacted at any time: Janene Cullen at e-mail - janenecullen@gmail.com phone – 703.808.6274 or Dr. Andrew Carpenter at e-mail - acarpenter@ncu.edu phone - 312.285.0296.

Are there any risks? There are no known risks in this study. You may stop the survey at any time.

What are some benefits? There are no direct benefits to you of participating in this research. No incentives are offered. The results will have scientific interest that may eventually have benefits for corporate environmental responsibility.

Is the study anonymous/ confidential? Participation in the survey is voluntary and anonymous. The data collected in this study are confidential. Your name or personal information is not linked to data. Only the researchers in this study will see the data.

Can I stop participating the study? You have the right to withdraw from the survey at any time, but your responses will not be saved unless you complete the survey

What if I have questions about my rights as a research participant or complaints? If you have questions about your rights as a research participant, any complaints about your participation in the research study, or any problems that occurred in the study, please contact the researchers identified in the consent form. Or if you prefer to talk to someone outside the study team, you can contact Northcentral University's Institutional Review Board at irb@ncu.edu or 1-888-327-2877 ex 8014.

Would you like to continue with the survey? Please click “Next” below to continue on with the survey. Clicking on the “Next” button below indicates your consent to participate in the survey.

Section 2: Corporate Brochures and Survey Questions

You will be presented with a description of a company. Please carefully review the information in the corporate brochure. After you have read the description, you will be asked to answer 15 questions about the attractiveness of the organization as a place to work. You will be able to refer back to the company description as you complete the 15 questions. Please answer all questions.

(survey monkey coding here to randomly assign which one of the four corporate brochures each survey participant will review)

Help Secure the Nation with a Career at IA

Core Values

With uncompromising integrity and ethics, we value:

- Our position of trust with our clients
- Our people - their passion for the mission, intellectual capital, and ability to lead
- Quality in all that we do

Meeting Our Customers' Greatest Challenges

We have worked with many of our customers for more than 25 years, to include:

- Departments of Defense, State, Homeland Security, and Energy
- Department of Justice and the Federal Bureau of Investigation
- Intelligence Community
- NOAA and NASA

Comprehensive Benefits

Our pay and benefits packages are competitive, comprehensive, and customizable. We provide benefits packages that you can tailor to meet the needs of you and your family.

Mission-Critical Systems Supporting National Security

For more than 40 years, IA employees have been solving complex problems for the national security community. We are comprised of approximately 10,000 talented employees around the world. As a leading provider of innovative technology solutions for the nation's defense, we hold nearly 1,000 active contracts with more than 40 different government agencies.

IA in the Community

Our tradition of philanthropic giving is driven by a desire to make a difference in the communities in which we operate.

- Employees participate in charitable activities including organizing care-package mailings for soldiers, contributing to the CIA Officers Memorial foundation, and donating items to wounded soldiers at Walter Reed Army Medical Center.
- IA received the CARE award for commitment to a work-life balanced workplace.
- *G.I Jobs* magazine awarded IA a Top Ten Military Friendly Employer 5 years in a row.

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- IA received the CARE award for commitment to a work-life balanced workplace.
- *G.I Jobs* magazine awarded IA a Top Ten Military Friendly Employer 5 years in a row.
- We are committed to minimizing our company's impact on the environment.
- We document our efforts regarding environmental sustainability in a corporate environmental sustainability report that is available on our company website.

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- *G.I Jobs* magazine awarded IA a Top Ten Military Friendly Employer 5 years in a row.
- We are committed to minimizing our company's impact on the environment.
- We document our efforts regarding environmental sustainability in an annual corporate environmental sustainability report that is available on our company website.
- This sustainability report complies with United Nations endorsed international guidelines for reporting corporate socially responsible activities.

Help Secure the Nation with a Career at ID

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- NOAA and NASA

Comprehensive Benefits

Our pay and benefits packages are competitive, comprehensive, and customizable. We provide benefits packages that you can tailor to meet the needs of you and your family.

Mission-Critical Systems Supporting National Security

For more than 40 years, ID employees have been solving complex problems for the national security community. We are comprised of approximately 10,000 talented employees around the world. As a leading provider of innovative technology solutions for the nation's defense, we hold nearly 1,000 active contracts with more than 40 different government agencies.

ID in the Community

Our tradition of philanthropic giving is driven by a desire to make a difference in the communities in which we operate.

- Employees participate in charitable activities including organizing care-package mailings for soldiers, contributing to the CIA Officers Memorial foundation, and donating items to wounded soldiers at Walter Reed Army Medical Center.
- IA received the CARE award for commitment to a work-life balanced workplace.
- *G.I Jobs* magazine awarded IA a Top Ten Military Friendly Employer 5 years in a row.
- We are committed to minimizing our company's impact on the environment.
- We document our efforts regarding environmental sustainability in an annual corporate environmental sustainability report that is available on our company website.
- This sustainability report complies with United Nations endorsed international guidelines for reporting corporate socially responsible activities.
- Our sustainability report has been audited to ensure compliance with international reporting standards by an independent third-party organization.
- The audit report is also available on our company website.

Section 3: Questions about Organizational Attraction,

Please answer the following 15 questions about the company on the previous page. You may navigate back to the corporate literature while answering the survey questions by using the arrow keys on the web page.

Question #1: For me, this Company would be a good place to work.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #2: I would not be interested in this company except as a last resort.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #3: This Company is attractive to me as a place of employment.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #4: I am interested in learning more about this Company.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #5: A job at this Company is very appealing to me.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #6: I would accept a job offer from this Company.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #7: I would make this Company one of my first choices as an employer.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #8: If this Company invited me for a job interview, I would go.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #9: I would exert a great deal of effort to work for this Company.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #10: I would recommend this Company to a friend looking for a job.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #11: Employees are probably proud to say they work at this Company.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #12: This is a reputable Company to work for.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #13: This Company probably has the reputation as being an excellent employer.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #14: I would find this Company a prestigious place to work.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Question #15: There are probably many who would like to work at this Company.

| Completely Disagree | Mostly Disagree | Slightly Disagree | No Opinion | Slightly Agree | Mostly Agree | Completely Agree |
|---------------------|-----------------|-------------------|------------|----------------|--------------|------------------|
| | | | | | | |

Section 4: Demographics

To help with the statistics for this survey, please provide the following information about yourself. All responses are anonymous.

Question #1: What is your gender?

| Female | Male |
|--------|------|
| | |

Question #2: What is your age (in whole numbers, in years)?

Question #3: What is the highest level of formal education you have achieved?

| Did not complete High School | High School | Associates Degree | Bachelors Degree | Masters Degree | Doctorate |
|------------------------------|-------------|-------------------|------------------|----------------|-----------|
| | | | | | |

Question #4: Do you work for the Aerospace Corporation, L3 Communications Corporation, or other?

| Aerospace | L3 Communications | Other |
|-----------|-------------------|-------|
| | | |

Question #5: What is the total number of years of work experience (any type) you have from the age of 18 (in whole numbers, in years)?

Thank you for completing the survey. If you would like an executive summary of the findings of this dissertation when they are complete, please send me an e-mail at janenecullen@gmail.com.

Thank you,
Janene Cullen

Appendix B: Permission to Use Survey

----- Original Message -----

From: [Scott Highhouse](#)

To: [Janene Cullen](#)

Sent: Monday, October 25, 2010 9:02 PM

Subject: Re: Permission to use your measurement scales?

Hi Janene

You don't need my approval. If they are published, they are in the public domain.

Scott

On 10/25/10 9:39 PM, "Janene Cullen" <jvcullen@comcast.net> wrote:

Dr. Highhouse,

Hello,

I am a graduate student at Northcentral University. I am doing my dissertation on Corporate Social Responsibility. I found your paper from 2003 titled "Measuring Attraction to Organizations". I would like to use the questions in your Table 1, *Organizational Attraction Items by Component Assessed, Means, Standard Deviations, Variances, and Covariances*. Please reply with your permission to use this Table in my Dissertation. I need to include your approval to use this scale in my Dissertation Proposal.

Thank you very much,

Janene Cullen

Haymarket Virginia

Scott Highhouse

Professor and Ohio Eminent Scholar

Department of Psychology

Bowling Green State University

<http://www.epsilen.com/shighho>

Phone: 419.372.8078

Fax: 419.372.6013

Appendix C: E-mail Sent to Company Administrator

Hello,

Please disseminate to all members of xxx Division.

Hello xxx Division employees,

I am a Doctoral Candidate at Northcentral University. I am conducting my doctoral dissertation on the effects of credible Corporate environmental responsibility on the attractiveness of an organization as a place to work. To assist me in collecting data for my research, please open the following link and fill out the survey. Participation in the survey is voluntary and anonymous. The survey should only take 15 minutes to complete. The survey link will remain active until 13 February. No incentives are being offered for your participation, but the results will benefit research on Corporate environmental responsibility. Thank you very much for your participation.

Should you have any questions, please contact me at janenecullen@gmail.com or Dr. Andrew Carpenter at acarpenter@ncu.edu.

Thank you,

Janene Cullen

Appendix D: E-mail Posted on the DoD Networking Site

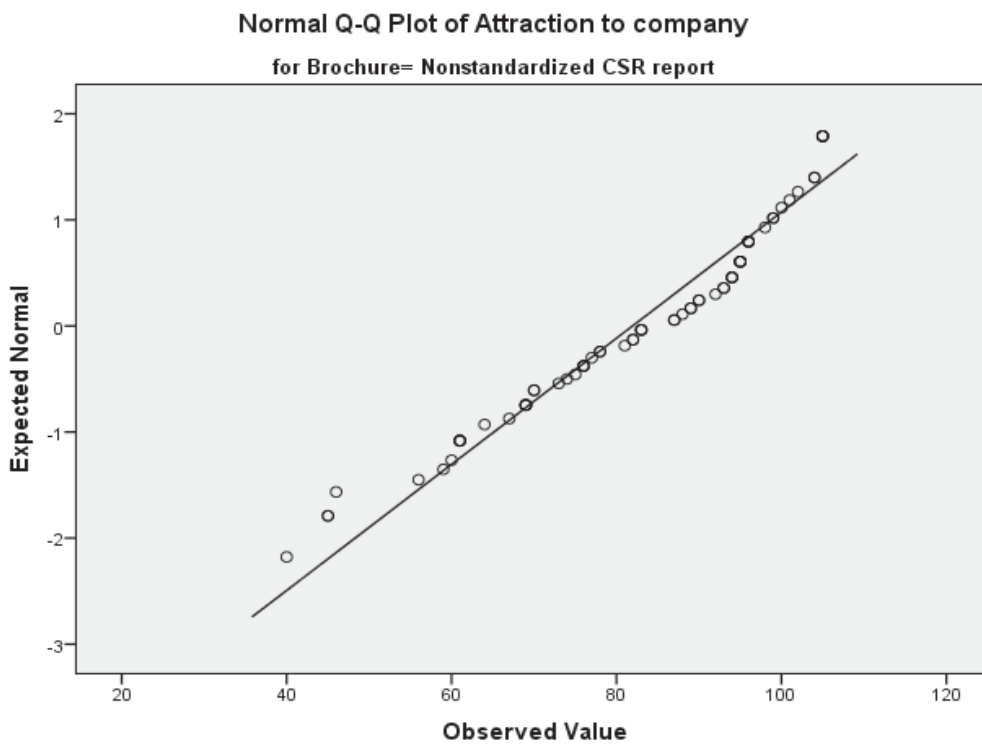
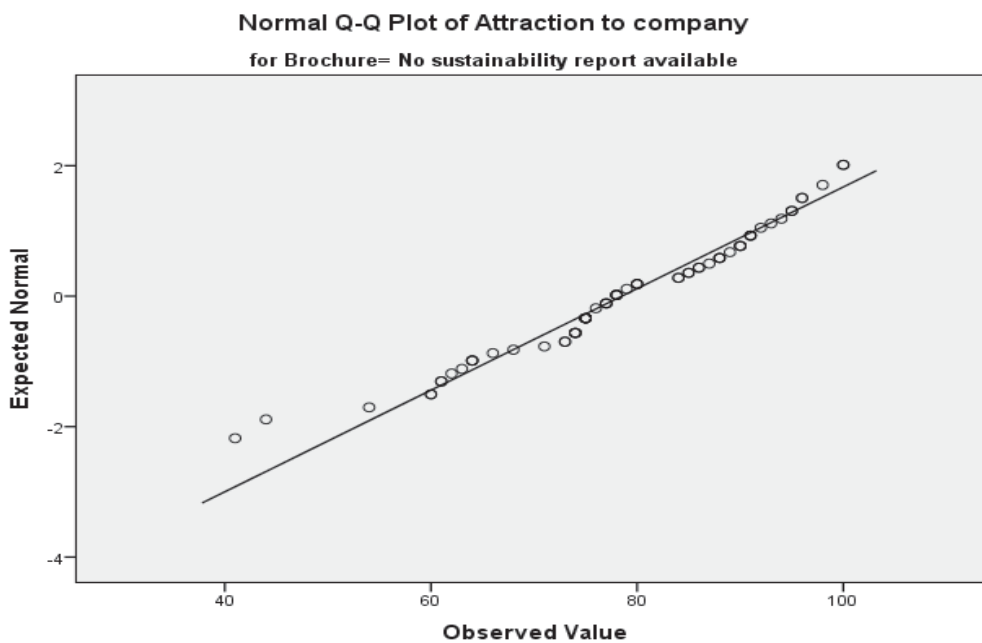
Hello DoD professionals,

I am a Doctoral Candidate at Northcentral University. I am conducting my doctoral dissertation on the effects of credible Corporate environmental responsibility on the attractiveness of an organization as a place to work. To assist me in collecting data for my research, please open the following link and fill out the survey. Participation in the survey is voluntary and anonymous. The survey should only take 15 minutes to complete. The survey link will remain active until 13 February. No incentives are being offered for your participation, but the results will benefit research on Corporate environmental responsibility. Thank you very much for your participation.

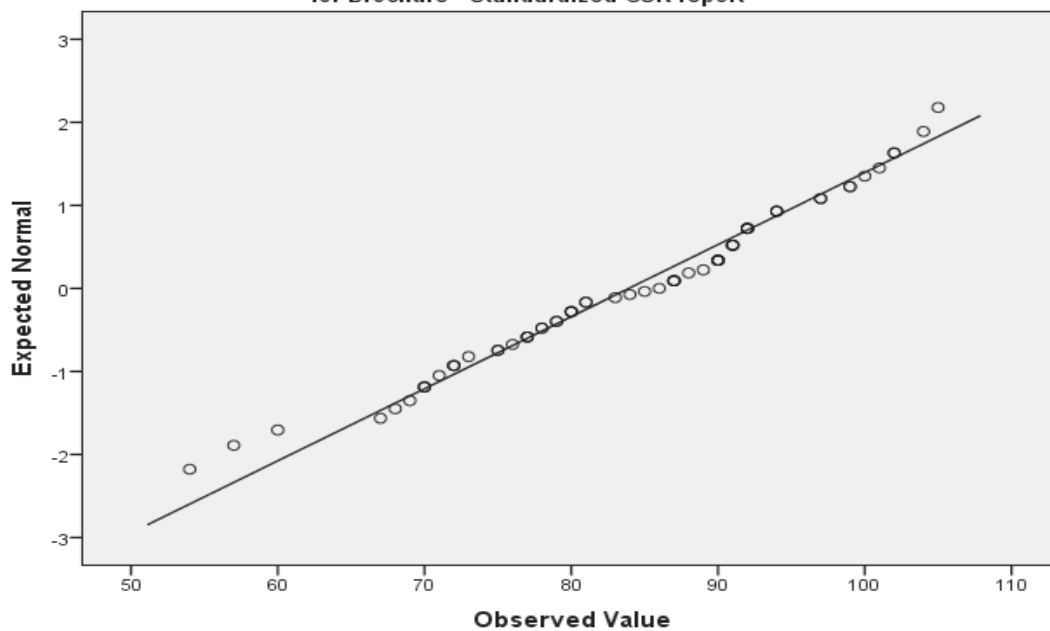
Should you have any questions, please contact me at janenecullen@gmail.com or Dr. Andrew Carpenter at acarpenter@ncu.edu.
Thank you,

Janene Cullen, Major, US Air Force, Ret.

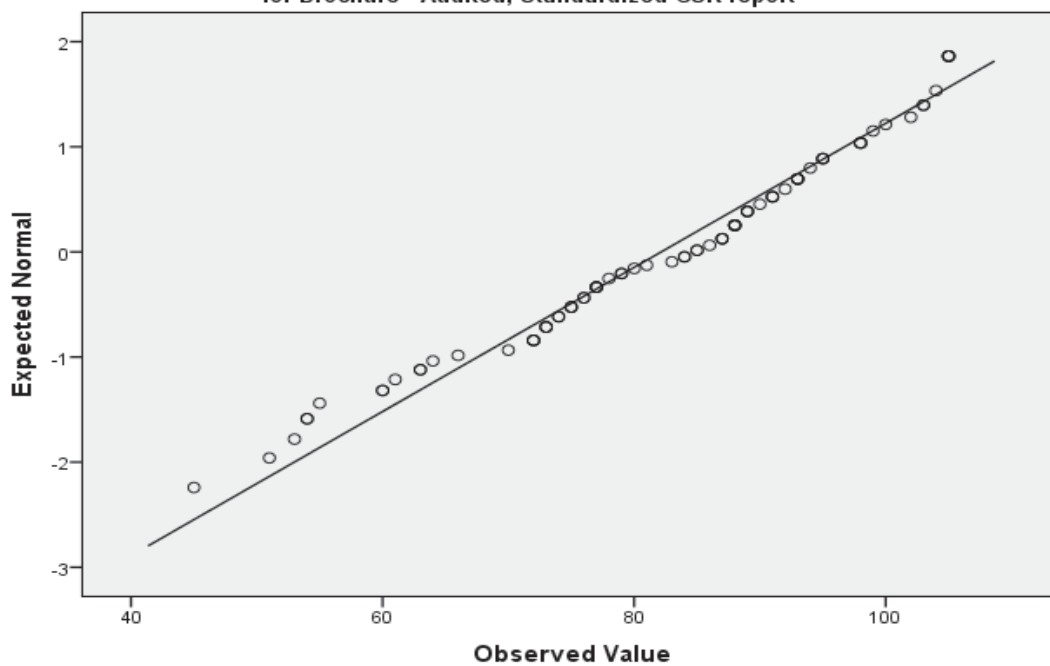
Appendix E: Q-Q Plots for Level of CSR Report



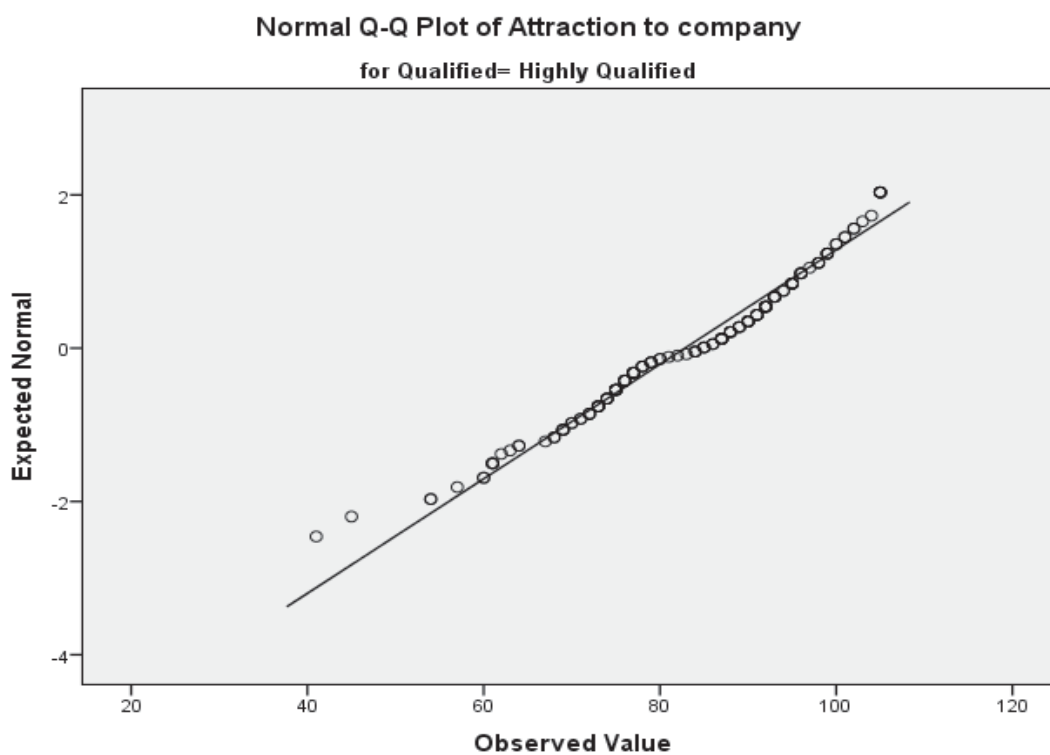
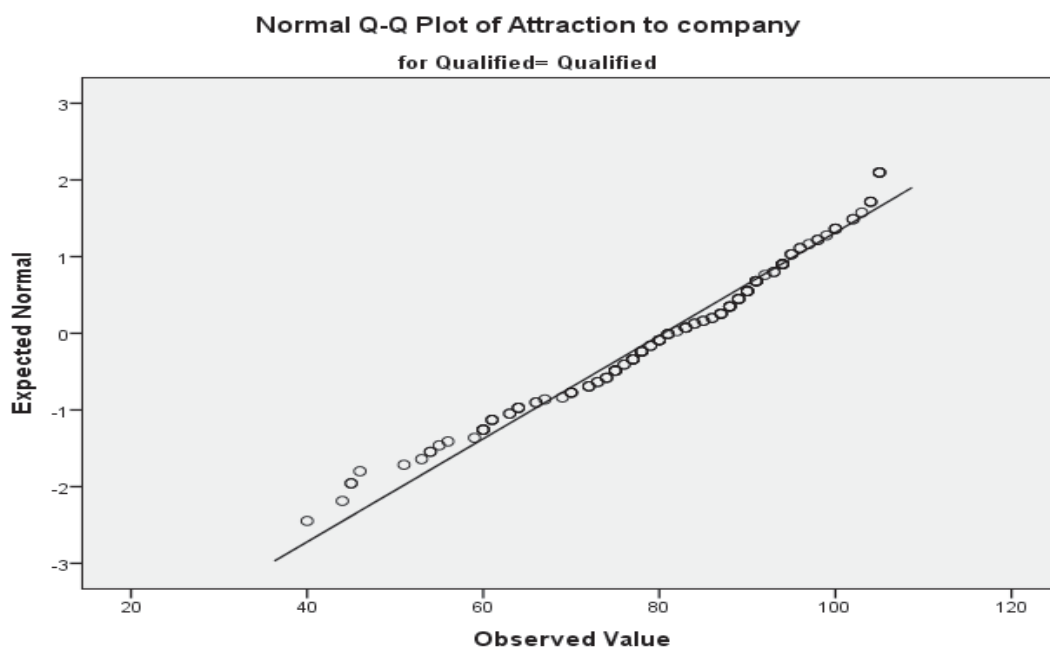
**Normal Q-Q Plot of Attraction to company
for Brochure= Standardized CSR report**



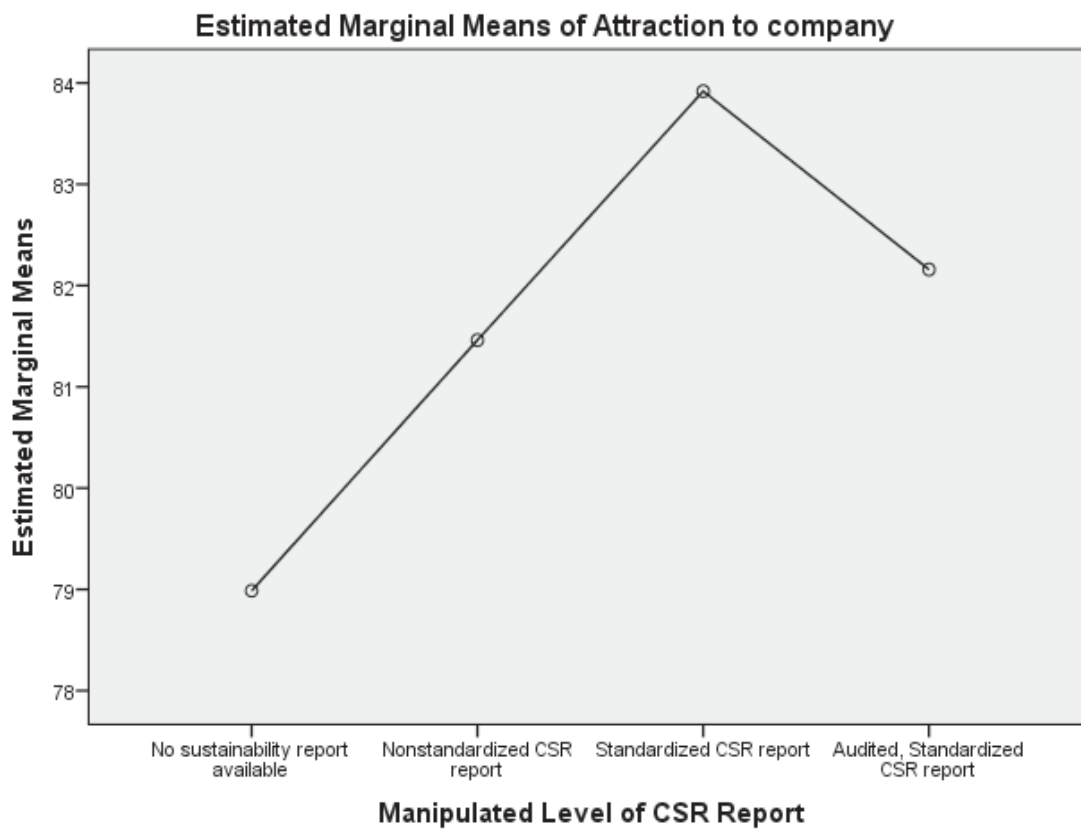
**Normal Q-Q Plot of Attraction to company
for Brochure= Audited, Standardized CSR report**



Appendix F: Q-Q Plots for Level of Employee Qualification



Appendix G: Profile Plot of Attraction to a Company for Four Levels of Sustainability Report with Age as a Covariate.



Covariates appearing in the model are evaluated at the following values: Age in years = 50.13

Figure G1. Organizational attraction measured by level of CSR report.