Differences Across Generations in the Perception of the Ethical, Social, Environmental, and Labor Responsibilities of the Most Reputed Spanish Organizations

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Abstract

The implementation of integrated corporate communications can be challenging for organizations owing to three main requirements: (i) genuinely committing with corporate social responsibility (CSR) beyond product profitability, (ii) effectively integrating the UN 2030 Agenda, and (iii) meeting the expectations of a wide variety of stakeholders, particularly those belonging to the younger generations. Generation Z is a particularly relevant generation marked by a context of ongoing technological, information, and social changes, as well as financial, pandemic, and war crises. The objective of this study is to analyze how the ethical, environmental, social, and labor responsibilities of the most reputed Spanish organizations are perceived by different generations, with a special focus on Generation Z. To do so, a nationwide survey was conducted among Spanish adults (*N* = 5,087) and an analysis of variance (ANOVA) test was applied to identify dissimilarities across generations. Findings show that Generation Z assesses CSR dimensions more positively than the other three generations. Also, women of the two older generations (Boomers and Generation X) assess CSR dimensions more positively than men, while there are no significant gender differences in Millennials and Generation Z. From a Generation Theory perspective, these findings represent a turning point in the theoretical rationale that correlates age with the acceptance of organizations' labor and social commitment. From a Stakeholder Theory perspective, since this study is conducted on the most reputed Spanish organizations, reputation can be hypothesized to be a mediating variable when it comes to engaging with younger generations within the integrated communication paradigm. Although it is important to note that our study did not investigate the underlying reasons for these differences in perception, our findings demonstrate that generational and gender differences in CSR perception exist and that companies should take this into account when developing and communicating their CSR programs.

1. Introduction

It is widely agreed that every organization –regardless of sector, size, or origin– should be held accountable for its activity and should make a social contribution to the community and its area of activity, be that a neighborhood, a region, a country, or the planet in the case of global organizations (**Filatotchev; Stahl**, 2015). Implementing integrated corporate communications, however, has been complicated both historically and recently, mainly owing to three factors. First, organizations need to effectively commit to corporate social responsibility (CSR) beyond product profitability (**Lashitew**, 2021; **Cornelissen**, 2020). Second, organizations need to integrate the UN 2030 Agenda –the 17 Sustainable Development Goals (SDGs) (**UN**, 2021) – within a context of ongoing financial, pandemic, and war crises. And third, organizations need to engage with increasingly demanding, heterogeneous, individualistic new generations, namely Generations Y and Z (**Carroll**, 2021a), while retaining the attention and trust of Generation X (Gen X) and Boomers.

Several studies have repeatedly highlighted some level of disconnection between the interests of firms and the interests of the publics (**López-Concepción; Gil-Lacruz; Saz-Gil**, 2021). For example, recent data show that most Europeans and particularly Spanish society (92%) think that the main cause of human rights violations and the commission of climate crimes in the world is large international corporations (**Gardiner**, 2021). Regarding the 2030 Agenda, a report published by the *Corporate Reputation Business Monitor* (MERCO) and **DIRSE** (2021) shows that the progress made by implementing SDGs in Spain does not meet the expectations and demands of its citizens, and particularly those of young people. Owing to different factors such as the influence of traditional corporate models, the demographic and economic dominance of Boomers and Gen X, and limited resources in tumultuous times, most large and well-established reputed organizations commonly apply top-down one-way models of CSR management and communication, and rely on reputation as an overarching framework to gain customers' trust (**Carroll**, 2021b; **Zhang et al.**, 2020). However, this approach can be problematic if applied to younger generations. Despite being highly aware of the ethical, social, and environmental issues faced by the world, Generation Z (Gen Z) and Millennials are less likely to act en masse, and are less likely to value and support global projects coming from "above" than Generation X and Boomers, but instead are more likely to act as individuals or social groups, hold different conceptions toward "societal" issues, and become leaders of communities to have a social influence (**Twenge**, 2023).

The objective of this study is to explore how the ethical, environmental, social, and labor responsibilities of the most reputed Spanish organizations are perceived by different generations, with a special focus on the contrast between the younger ones –Generations Z and Y (namely Millennials)– and previous generations –Generation X and Boomers.

2. From Corporate Social Responsibility to SDGs and Integrated Communication

During the last 50 years, firms have increasingly been required to adhere to higher levels of corporate responsibility. **Carroll** (1979) defined corporate social responsibility (CSR) as "the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." Over the years, the strategic implementation of CSR has depended heavily on the expectations of consumers, and the ways in which CSR commitments are communicated (**Ramaswamy; Ozcan**, 2016). Today, CSR can be defined as a crucial process of value sharing and co-creation between the organization and its stakeholders to maintain the organization's reputation across different touchpoints (**Carroll**, 2021b; **Kim**, 2022; **Lock; Schulz-Knappe**, 2018; **Rim; Song**, 2017). CSR and its communication contribute to building an organization's reputation (**Rim; Song**, 2017). Reputation can be simply defined as a global long-term positive perception of an organization (as credible, trustworthy, responsible, etc.) by all the aware publics (**Fombrun**, 1996).

CSR is thus a unifying concept that involves stakeholders' expectations regarding employee relations, labor conditions, and how they present themselves to society (**Alshammari**, 2015). CSR is also called social performance, meaning employee relations, environmental issues, product safety, and ethical behavior (**Alshammari**, 2015; **Echevarria-Cruz et al.**, 2015). Stakeholder Theory gives rise to a two-way, vertical and horizontal dialog with an organization's different publics (**Munro; Arli**, 2020; **Castillo-Villar**, 2020; **ElAlfy et al.**, 2020; **López-Concepción et al.**, 2021), and is of particular relevance when it comes to engaging with younger generations of consumers (**Reinikainen; Kari; Luoma-Aho**, 2020).

The strategic implementation of CSR should not be in opposition to profitability and a well-run business (**Bae et al.**, 2021). Indeed, a large systematic review by **Saha et al.** (2020) found well-established connections between corporate reputation, effective corporate social responsibility –both CSR management and communication– and firm performance (**Alshammari**, 2015; **Branco; Rodrigues**, 2006; **Saeidi et al.**, 2015; **Saha et al.**, 2020). However, the perceived link between the for-profit interest of companies and their social or nonprofit contribution can be problematic (**Connors; Anderson-MacDonald; Thomson**, 2017; **Lashitew**, 2021). Clearly put, some firms have occasionally tried to monetize CSR in what **Cornelissen** (2020) refers to as "promotional CSR" –also known as "corporate hypocrisy" (**Lock; Schulz-Knappe**, 2018; **Snelson-Powell; Grosvold; Millington**, 2020) or the "window dressing effect"

(**Connors** *et al.*, 2017) – which contrasts with "strategic CSR" and "transformational CSR" (**Cornelissen**, 2020). The trivialization or even loss of meaning of corporate social commitments represents an extremely significant strategic threat. In this context, many consumers, especially in younger segments of society, are reluctant to trust CSR and are skeptical of the authenticity and legitimacy of firms' claimed social contribution (**ElAlfy** *et al.*, 2020; **Lock; Schulz-Knappe**, 2018; **Minár**, 2016; **Randrianasolo; Arnold**, 2020).

These problems have been approached from different theoretical, professional, or institutional perspectives. However, in general, most of these perspectives try to unite CSR, internal, external, and brand (purpose) strategies into long-term accountable integrated corporate communication. From an institutional standpoint, in 2000 the UN launched the United Nations Global Compact (UNGC), a nonbinding pact that defined ten principles formulated in four fields of action: human rights, labor, environmental, and anticorruption (**Rasche; Kell**, 2010). Subsequent initiatives led to the 2030 Agenda consisting of 17 Sustainable Development Goals (SDGs), which took effect starting 1 January 2016 (**UN**, 2021), which are widespread targets in organizations around the globe. In Spain, according to several studies, since the initial outbreak of the pandemic, around 80% of firms –nearly all the firms in the Ibex 35– have mentioned SDGs in their corporate communications (**Deloitte**, 2020; **UN Global Compact**, 2020). Although the sustainability frame has been claimed to be a more long-term, future-oriented approach to CSR than the SDG frame, these and other concepts – strategic CSR, purpose, or even conscious capitalism– are, as posited by **Carroll** (2021b), embedded in the latest conception of CSR (**Rendtorff**, 2019). This conception entails, first, a shift in the model of regulation and control from one defined through state-level regulation to one led by firms and organizations' own governance systems (**Marx**, 2019; **Maak** *et al.*, 2021), and second, an accepted international agenda to guide CSR on the basis of social, environmental, ethical, and labor dimensions.

3. The Relevance of Age and Gender when Designing Integrated Corporate Communications

Generational Cohort Theory is derived from the Theory of Generations formerly posed by **Karl Mannheim** in 1928 (translated into English in 1952): (**Mannheim; Kecskemeti**, 1952). This theory poses that the historical events of each period mold the personality and behavior of individuals of a given age span (**Wey Smola; Sutton**, 2002), so that individuals of the same cohort share similar ideas, values, attitudes, and beliefs (**Zemke; Raines; Filipczak**, 2000). These time periods are roughly defined as the period of time (20–25 years) for each individual to be born, mature, and be able to have children. The years of childhood and early adulthood (**Lissitsa; Laor**, 2021) are particularly relevant in creating the generation personality and "view of the world" (**Dimock**, 2019).

The generation has been recognized as a highly relevant tool for segmenting consumer groups in the marketing field (**Chaney; Touzani; Ben Slimane**, 2017). In principle, each new generation calls for a new approach to CSR. The most important generations today are: the Silent Generation (born from 1928 to 1945), Baby Boomers (born from 1946 to 1964), Generation X (born from 1965 to 1980), Generation Y (born from 1981 to 1996), and Generation Z (**Chaney** *et al.*, 2017) (born from 1997 to 2012). Initially, generations were conceived of at the national scale, but the most recent generations have increasingly had a global dimension, with common traits across countries yet important differences among cohorts within countries (**Arpaci; Kesici; Baloğlu**, 2018; **Colombo; Rebughini**, 2019; **Leccardi; Feixa**, 2011).

In developed Western countries, Baby Boomers (1946–1964) are a demographic cohort raised in times of peace and prosperity, in stable and large families, and alongside the emergence of mass consumption and a large well-off middle class. Generation X (1965–1980) was raised in more unstable families and finally with economic recessions at the dawn of the technological and informational age (**Gursoy; Maier; Chi**, 2008). Generation Y (also known as "Millennials"; 1981–1996) is the first technological generation that grew up in a globalized world, meaning one with a free market and easy movement of citizens (**Gursoy** *et al.*, 2008). And Generation Z (also known as the iGeneration; 1997–2012) has been raised in a global world connected through the Internet, have a close relationship with mobile phones with heavy use of social media, have been slow to grow up, and have a tight dependence on their parents (**Twenge**, 2017; **Yang; Wang; Hwang**, 2020). Youngsters from Generation Z have grown up in and have been more severely affected by several ongoing global crises such as financial, political, economic, health, and war instabilities. Due to this context, along with the widespread introduction of information and social technologies, studies have shown that younger generations tend to be disconnected from traditional media (television, radio, press) and traditional formats or genres (news bulletins, advertising, corporate messages, etc.) and instead get information and opinions from their peers, social communities, and groups on social media and applications. Finally, Generation Z tends to be more individualistic and immature, less politically active, and more inclined to suffer from anxiety, depression, or narcissism (**Twenge**, 2023; **Twenge; Campbell; Freeman**, 2012).

In this context, some previous research has shown how organizations are reaching individuals and adding personal value to their actions and communications through digital and social media channels (**Pizzi** *et al.*, 2021; **Capriotti**, 2019; **Castillo-Abdul; Pérez-Escoda; Civila**, 2022; **Kwon; Lee**, 2021; **Song; Wen**, 2020), yet the engaging and dialogic limitations of such communications are clearly noted (**Reinikainen** *et al.*, 2020; **Yang** *et al.*, 2020; **Gómez-Carrasco; Guillamón-Saorín; Garcia Osma**, 2021). In general, not much research has focused on the age of publics as a moderator of how the social, ethical, environmental, or labor dimensions of organizations are perceived (**Chaney** *et al.*, 2017; **Grebosz-Krawczyk**, 2020). Given

the difficulties faced by global organizations when tailoring integrated corporate messages to members of younger generations, we first inquire about the generational differences in the perception of organizations' CSR dimensions:

RQ1: How do different generations (Gen Z, Millennials, Gen X, and Boomers) assess the ethical, social, environmental, and labor responsibilities of the most reputed organizations in Spain?

Next, leaning on the Theory of Generations, we inquire about how generations can have different perceptions and stances on social, labor, ethical, and environmental issues, which could lead to different perceptions regarding organizations' social, labor, ethical, and environmental responsibilities.

Firstly, generations perceive the workplace and the relevance of labor conditions in a different way. Boomers, who are now retired or on the verge of retirement, lived in a context of job security with a strong hierarchy and vertical authority to which workers were loyal (**Gursoy et al.**, 2008), so this generation places great emphasis on employment and fair stable salaries, and hold an emotional attachment to workplaces (**Wey Smola; Sutton**, 2002). In contrast, Gen X rebel against authority, are less loyal, and expect monetary recognition and promotion (**Gursoy et al.**, 2008; **Wey Smola; Sutton**, 2002). Gen X are more demanding regarding their rights and labor conditions, especially flexibility, autonomy, and working hours, and claim their credit as employees (**Yusoff; Kian**, 2013). Millennials believe in teamwork, trust colleagues, and are efficient in getting things done (**Gursoy et al.**, 2008). They are self-confident and believe managers should have a personal relationship with other employees, though they are not loyal to the organization or to elders. Millennials are critical about work and large global organizations, they value age, ethnic, and gender diversity, and they want to make this world a better place for everyone (**Gursoy et al.**, 2008; **Yusoff; Kian**, 2013; **Zemke et al**, 2000). Millennials require employee development, not only customer orientation, promotion of authentic and transparent business and communication; the use of social media channels (**Mahmoud et al.**, 2020); and clear steps toward corporate social responsibility and a sustainable environment (**Peretz**, 2017). While Gen X is more motivated by "work itself" (**Yusoff; Kian**, 2013), the Millennial generation is motivated by a collaborative work environment, and by challenging and meaningful work (**Calk; Patrick**, 2017; **Kim; Knutson; Choi**, 2016; **Kultalahti; Viitala**, 2015). Finally, Generation Z shares and reinforces many of the trends that Millennials started. Gen Z specifically trust user-generated information –especially from their peers– more than corporate messages (**Herrando; Jimenez-Martinez; Martin-De Hoyos**, 2019). Gen Z youngsters may be skeptical about the level of attention they receive from brands on social media (**Reinikainen et al.**, 2020) and often feel like victims of a global crisis. They are skeptical of or even pessimistic about political and economic powers. Therefore, despite the lack of evidence on how each generation perceives labor conditions in today's large organizations, there is a generational trend that indicates that, the younger the generation is, the higher their levels of criticism. Following this rationale, we pose the following hypothesis:

H1: There is a positive correlation between age and the assessment of labor conditions in the most reputed organizations in Spain, such that older generations assess labor conditions more positively than younger ones.

Secondly, consumer ethics are "the moral principles and standards that guide behavior of individuals or groups as they obtain, use and dispose of goods and services" (**Muncy; Vitell**, 1992). Research on whether consumer ethics differ across generations is very limited. Some authors have suggested that younger generations have lower standards of consumer ethics (**Arli; Pekerti**, 2016; **Swaidan et al.**, 2006). These authors specifically found that Millennials are more relativistic and less ethical, meaning that they are more likely to assess questionable behaviors as ethical than other generations. Since there is a considerable lack of knowledge on how organization's ethics could be assessed by different generations, we pose this second research question:

RQ2: How do the different generations (Gen Z, Millennials, Gen X, and Boomers) assess the ethical responsibility of the most reputed organizations in Spain?

Thirdly, the presence of climate or environmental information has escalated in the media agenda and public sphere during the last two decades. Climate activism and concern is certainly led by the younger segments of today's society (**Corner et al.**, 2015). Facing the climate challenge is one of the shared priorities of the members of Generation Z (**Hurrelmann; Albrecht**, 2021; **Narayanan**, 2022), so one would expect this issue to be of prime importance for youngsters. The "Greta Thunberg Effect" is defined as the effect of this activist "in motivating collective action on climate change" (**Sabherwal et al.**, 2021). Regardless of the ideological component of climate change and sustainability (**Sabherwal et al.**, 2021), members of Gen Z are more likely to accept bottom-up approaches based on activism and young social leadership than older generations (**Boyd**, 2010). Again, since no prior research has systematically focused on how different generations appraise organizations' contribution to the fight against climate change, we expect to gain insights by responding to our third research question:

RQ3: How do the different generations (Gen Z, Millennials, Gen X, and Boomers) assess the environmental responsibility of the most reputed organizations in Spain?

And fourthly, we analyze the perception of the social responsibility of organizations by the four generations. Social responsibility connects with the core of CSR activities and an organization's reputation (**Zhang et al.**, 2020). An important stream of research highlights the importance of aligning the cause, consumer values, and the company's identity to meet

young consumers' CSR expectations (**Schmeltz**, 2017). While reputation and one-way vertical CSR can have an overarching positive effect on how older consumers assess specific dimensions and topics, younger generations are more demanding, complex, and heterogeneous, in the sense of requiring one-to-one, horizontal or bottom-up communication with organizations in terms of CSR (**Gursoy** *et al.*, 2008). Thus, the alignment of interests and practices between large traditional powerful organizations and younger generations appears to be a challenging endeavor (**Boyd**, 2010; **Supanti; Butcher**, 2019). At the other end, brands and organizations are increasingly searching for a more direct connection with young people in what has been called "corporate social advocacy," "corporate activism," or "mobilizing talk" (**Reinikainen** *et al.*, 2020; **Narayanan**, 2022). From a marketing perspective, **Chaney** *et al.* (2017) note that Generation X is skeptical of marketing stimuli, while Millennials are inclined to question the established authority and hierarchical structures of power, although those authors make no specific reference to marketing regarding Baby Boomers or Generation Z. We could again infer that, the younger the generation, the higher the level of criticism regarding organizations' social contribution due to the organizations' problems with meeting the more demanding and personal (niche) expectations of young consumers:

H2: The older the consumers (generation), the more positive their assessment of the social responsibility of the most reputed organizations in Spain.

Finally, this study also explores gender as a general moderator when it comes to explaining how publics perceive CSR communication and to explaining how organizations, businesses, and institutions perform as economic and societal actors (**Hur; Kim; Jang**, 2016). As shown by **Calabrese; Costa, and Rosati** (2016), women have higher expectations regarding CSR and are more sensitive to CSR communication. And **Jones III** *et al.* (2017) show greater consistency for women between their self-reported attitudes and their actual behavior. Thus, some evidence would support this general hypothesis:

H3: Women more positively assess the ethical, social, environmental, and labor responsibilities of the most reputed organizations in Spain.

Studies have usually focused on the general population with no special focus on youngsters. Further, the efforts made in social and education spheres to make Generation Z –and to a lesser extent Millennials– aware of discriminatory gender roles adds relevance to the exploration of gender differences within each generation:

RQ4: What are the gender differences in each generation's assessment of the ethical, social, environmental, and labor responsibilities of the most reputed organizations in Spain?

4. Method

4.1. Participants and Procedure

This study applies the MERCO Consumo (consumer ranking) method, consisting of cross-sectional studies (in different waves). The data reported here are from a wave conducted between 7 October 2021 and 18 October 2021 in Spain. The study was approved (monitored) by the Ethics Committee of MERCO and processed according to the quality standards and certifications A50/000005 Certificate, ISO 20252:2019; 21655-ISN-001, ISO 27001; ICC/ESOMAR code; R&A Quality System for Funding (Sistema I+A de Calidad de Captaciones [SACCT]). The data were collected through a MERCO panel, which is a geographically and socially representative sample of Spanish residents (stratified by sex and age cohorts) according to the Spanish National Institute of Statistics (INE). Participants registered anonymously in the different segments of this panel and, if accepted, received a monetary bonus for each survey completed.

A total of 5,087 participants participated in the survey. The survey consisted of ten questions about the 82 most reputed organizations in Spain (**MERCO**, 2021). These 82 organizations were randomized in the online survey so that participants were progressively asked if they knew about each organization as a screening criterion to respond before passing to the next one, until they had responded about a minimum of 8 organizations and a maximum of 12. Only surveys conducted on at least eight organizations were included in the dataset. In total, 5,087 (2,550 women) participants met the criteria to be included in the dataset. More precisely, there were 576 participants from Generation Z, 1,697 Millennials, 1,687 from Generation X, and 1,127 Boomers. Only 31 participants reported an age over 76 years, all of whom were finally removed from the sample. No generation preceding Baby Boomers was considered.

Table 1: Description of the Sample.

	N	Gen Z	Millennials	Gen X	Boomers
Women	2,550	404	954	783	408
Men	2,537	172	743	904	719
Total	5,087	576	1,697	1,687	1,127

4.2. Measures

The MERCO barometer measures the reputation of organizations of any sector, size, or origin (national or multinational) carrying out business in Spain. Specifically, MERCO Consumo measures the corporate social responsibility of the most reputed organizations and is part of the MERCO Empresas barometer. The MERCO Empresas barometer has four dimensions (A, B, C,

and D) with ten questions covering: (A) the functional value of the offering: (1) the quality of the offering (assessing the perceived quality of products and services), (2) innovation, and (3) quality/price (assessing the perceived alignment of quality and prices); (B) the emotional value of the offering: (4) empathy (assessing whether it is an organization that cares about understanding its customers) and (5) ethics (assessing whether it is a company that does not deceive its customers); (C) corporate responsibility: (6) assessing whether it is a good organization to invest in, (7) ecological commitment (assessing whether the organization protects and does not harm the environment), and (8) social commitment (assessing whether the organization is committed to social problems); (D) confidence in business: (9) attractive to work for (assessing whether the organization is a good company to work for) and (10) track record in the market.

In this study, we analyzed the four main variables of the MERCO Consumo coinciding with the four dimensions of CSR: organizations' ethical, environmental, social, and labor performance. These dimensions correspond with questions 5, 7, 8, and 9 of the general barometer: "Is this an organization that does not deceive its customers?", "Is the organization committed to the environment", "Is the organization committed to social problems?", and "Is the organization a good place to work?". These questions are responded to using a ten-point Likert scale that ranged from "strongly disagree" to "strongly agree." The average error per wave is taken as the reference for the data in the first wave. The survey presented here had +/−1.83% with a 95.5% confidence level (p = q = 0.5), the total sample error being +1.05%. In the different multivariate analyses carried out, the four variables of MERCO Consumo showed high correlation across variables and across waves, indicating high internal and external consistencies.

The list of the most reputed organizations in Spain was obtained from MERCO Empresas. This general barometer measures reputation three times a year (waves in November, February, and May), resulting in the 100 most reputed organizations in Spain. Business to business (B2B) organizations were removed from the sample to apply the MERCO Consumo, resulting in 82 organizations. Besides being ranked as the businesses with the highest reputations in Spain, those 82 organizations enjoy high awareness among Spanish consumers owing to their size, importance, and trajectory, which positively moderate the impact of CSR on firm value (**D'Amato; Falivena**, 2020). As pointed out by **Carroll** (2021b), CSR varies across the globe owing to difficulties in isolating local factors such as government, governance (and its history), society, or culture. As a barometer included in MERCO Empresas, MERCO Consumo has received an annual external review by KPMG, as well as a review of the parameters in accordance with the internal ethical codes of MERCO and the Grupo Análisis e Investigación.

5. Results

As preliminary data, we present the averages for each CSR dimension. The overall mean (M) was 6.17 (standard deviation [SD] = 1.78) for the ethical assessment of organizations, 5.91 (SD = 2.06) for the environmental assessment, 5.89 (SD = 2.02) on the social dimension, and 6.56 (SD = 1.78) on the labor dimension (Table 2). In general, Generation Z consistently awarded higher scores on the four CSR dimensions in comparison with the other three generations.

Table 2: Assessment of CSR Dimensions by each Generation.

Ethical Dimension		Environmental Dimension		Social Dimension		Labor Dimension	
M	SD	M	SD	M	SD	M	SD
6.17	1.78	5.91	2.06	5.89	2.02	6.56	1.78
Notes: M, mean; SD, standard deviation.							

Upon exploring the general generational differences assessing the four CSR dimensions together, the Levene test was found to be nonsignificant (p = 0.133), so the null hypothesis is not rejected, and we can assume equal variances. The analysis of variance (ANOVA) test identified significant differences between the four generations [F(4, 5,128) = 13.385, p < 0.05]. Since Levene's F was not significant, a Tukey post hoc analysis was applied, showing significant differences (p = 0.000) in CSR assessment between Generation Z (M = 6.44, SD = 1.62) and Millennials (M = 5.99, SD = 1.78) on the one hand and Generation Z and Generation X (M = 6.07, SD = 1.77) on the other. Millennials assessed CSR significantly lower than Boomers (5.99 and 6.21, respectively; Table 3).

Table 3: Overall Generational Differences in the Assessment of the CSR of the most Reputed Spanish Companies.

CSR in general	M	SD	Gen Z (p-value)*	Millennials (p-value)*	Gen X (p-value)*
Generation Z	6.44	1.62			
Millennials	5.99	1.78	**0.000**		
Generation X	6.07	1.77	**0.000**	0.701	
Boomers	6.21	1.80	0.080	**0.011**	0.225
*p-Value of Tukey post hoc analysis since Levene's F was not significant. Significant data shown in bold.					

The same analysis was applied to reveal significant generational differences in the four specific fields of CSR (Table 4). First, regarding the ethical dimension of the organizations with the highest reputations, Levene's F was not significant (p = 0.110) and the ANOVA analysis revealed significant differences between generations [F(4, 1,659) = 6.544, p < 0.05]. Since Levene's F was not significant, Tukey post hoc analysis was applied, identifying significant differences (p < 0.05) in the ethical assessment between Generation Z (M = 6.53, SD = 1.6) and the other three generations: Millennials (M = 6.08), Generation X (M = 6.08), and Boomers (M = 6.21).

Second, in the case of the environmental dimension, Levene's F was not significant either ($p = 0.480$), the ANOVA analysis revealed significant differences between the age groups [$F(4, 1{,}659) = 4.428$, $p < 0.05$], and Tukey post hoc analysis was again applied, showing significant differences ($p > 0.05$) between Generation Z (M = 6.22) and Millennials (M = 5.73) and Generation X (M = 5.88). Boomers were only different (M = 6.02) from Millennials.

Third, for the social dimension of the most reputed organizations, Levene's F was not significant ($p = 0.293$), the ANOVA analysis indicated $F(4, 1659) = 4.024$ ($p < 0.05$), and Tukey post hoc analysis was applied, revealing significant differences ($p < 0.05$) between Generation Z (M = 6.2) and Millennials (M = 5.75), while Generation X (M = 5.82). Boomers (M = 5.6) were again significantly different from Millennials alone.

Finally, regarding the labor conditions dimension of the most reputed organizations, Levene's F was significant ($p = 0.000$), so the null hypothesis was rejected, and we could not assume equal variances. The ANOVA analysis showed significant differences between the age groups [$F(4, 1{,}659) = 3.953$, $p < 0.05$]. Since Levene's F was significant, Dunnett T3 post hoc analysis was applied, revealing significant differences ($p < 0.05$) between Generation Z (M = 6.84) and Millennials (M = 6.4) and Generation X (M = 6.51), and between Boomers (M = 6.67) and Millennials (Table 4).

In sum, as seen from Table 4, Generation Z significantly assessed the four dimensions of CSR more positively than Millennials and Generation Z, and more positively than Boomers, although significant differences with Boomers only occurred in the ethical dimension.

Table 4: Generational Differences in the Assessment of the CSR Dimensions of the Most Reputed Spanish Companies.

Ethical Dimension	M	SD	Gen Z (*p*-values)*	Millennials (*p*-values)*	Gen X (*p*-values)*
Generation Z	6.53	1.6			
Millennials	6.08	1.79	**0.000**		
Generation X	6.08	1.76	**0.000**	1	
Boomers	6.21	1.83	**0.005**	0.292	0.282
Environmental Dimension					
Generation Z	6.22	1.95			
Millennials	5.73	2.09	**0.000**		
Generation X	5.88	2.04	**0.005**	0.230	
Boomers	6.02	2.06	0.338	**0.002**	0.337
Social Dimension					
Generation Z	6.2	1.89			
Millennials	5.75	2.06	**0.000**		
Generation X	5.82	2	**0.001**	0.844	
Boomers	5.6	2.04	0.150	**0.048**	0.359
Labor Dimension					
Generation Z	6.84	1.53			
Millennials	6.4	1.77	**0.000**		
Generation X	6.51	1.83	**0.001**	0.422	
Boomers	6.67	1.81	0.294	**0.001**	0.122

**p-Values of Tukey post hoc analysis since Levene's F was not significant, except for the labor dimension, for which Dunnett T3 is reported. Significant data shown in bold.*

To test gender differences, we applied a t-test to identify significant differences between how the CSR dimensions are assessed by men and women. As seen from Table 5, women assessed CSR more positively than men across generations ($p < 0.001$).

Table 5. Gender Differences in the Assessment of the CSR Dimensions of the Most Reputed Spanish Companies.

	N	Ethical Dimension		Environmental Dimension		Social Dimension		Labor Dimension		Average	
		M	SD	M	SD	M	SD	M	SD	M	SD
Women	2,550	6.30	1.76	6.04	2.05	6.02	2	6.65	1.75	6.25	1.75
Men	2,537	6.05	1.8	5.79	2.06	5.75	2.04	6.46	1.81	6.01	1.79

Notes: p < 0.001 in all cases.

The t-test was applied again to reveal gender differences in the four generations. The results showed (Table 6) that women and men in Generation Z and Millennials were homogeneous ($p = 0.943$ and $p = 0.225$, respectively) while women and men from Generation X and Boomers assessed CSR dimensions differently ($p = 0.000$ and $p = 0.007$, respectively).

Table 6: Overall Gender Differences in the Assessment of the CSR of the Most Reputed Spanish Companies Across Generations.

	N	Women		Men		Levene's *p*	*t*-Test	*p*-Value
		M	SD	M	SD			
Generation Z	576	6.45	1.54	6.45	1.66	0.337	−0.72	0.943
Millennials	1,697	6.04	1.79	5.93	1.78	0.648	−1.214	0.225
Generation X	1,687	6.31	1.71	5.87	1.80	0.345	−5.098	**0.000**
Boomers	1,127	6.4	1.76	6.11	1.82	0.903	−2.704	**0.007**

Notes: Significant data shown in bold.

Finally, these generational gender differences were evaluated in the four CSR dimensions. To test this, an ANOVA analysis was applied (Table 7). The results showed that, within Generation Z, there were no significant differences in how women and men assessed each of the four dimensions (ethical, environmental, social, and labor). The same applied for the Millennial generation, although the assessment of the labor dimension by women (M = 6.47) and men (M = 6.31) was close to being significant (p = 0.062). On the contrary, for the Gen X and Boomer generations, there were significant differences between women (always scoring more positively) and men in each of the four CSR dimensions, except for, specifically, labor commitment (p = 0.153).

> A large (N=5,087) cross-sectional survey was conducted with four social responsibility variables, namely ethical, environmental, social, and labor

Table 7: Particular Gender Differences (In the Four Dimensions) in the Assessment of the CSR of the Most Reputed Spanish Companies Across Generations.

		Generation Z			Millennials			Generation X			Boomers		
		Women	Men	*p*-Value	Women	Men	*p*-Value	Women	Men	*p*-Value	Women	Men	*p*-Value
Ethics	M	6.53	6.51	0.87	6.12	6.04	0.369	6.30	5.9	**0.00**	6.44	6.08	**0.001**
	SD	1.71	1.52		1.81	1.76		1.69	1.8		1.78	1.85	
Environmental	M	6.20	6.26	0.77	5.77	5.68	0.424	6.15	5.64	**0.00**	6.27	5.88	**0.002**
	SD	1.99	1.86		2.09	2.09		2	2.04		5.88	2.09	
Social	M	6.21	6.18	0.87	5.80	5.68	0.234	6.09	5.59	**0.00**	6.18	5.84	**0.009**
	SD	1.91	1.85		2.07	2.05		1.92	2.03		2.01	2.05	
Labor	M	6.86	6.80	0.69	6.47	6.31	0.062	6.69	6.35	**0.00**	6.77	6.61	0.153
	SD	1.54	1.50		1.74	1.80		1.79	1.84		1.80	1.82	
Notes: Significant data shown in bold.													

Generational and gender differences in the four CSR dimensions are shown in Fig. 1. As can be seen, women and men in Generation Z were not different in consistently assessing each of the CSR dimensions more positively than the previous cohorts. The turning point in Generation Z that abruptly changes the trend in assessing CSR more negatively is visually clear, as is the trend that goes from a significant gender contrast to convergence in the assessment of CSR as age progresses.
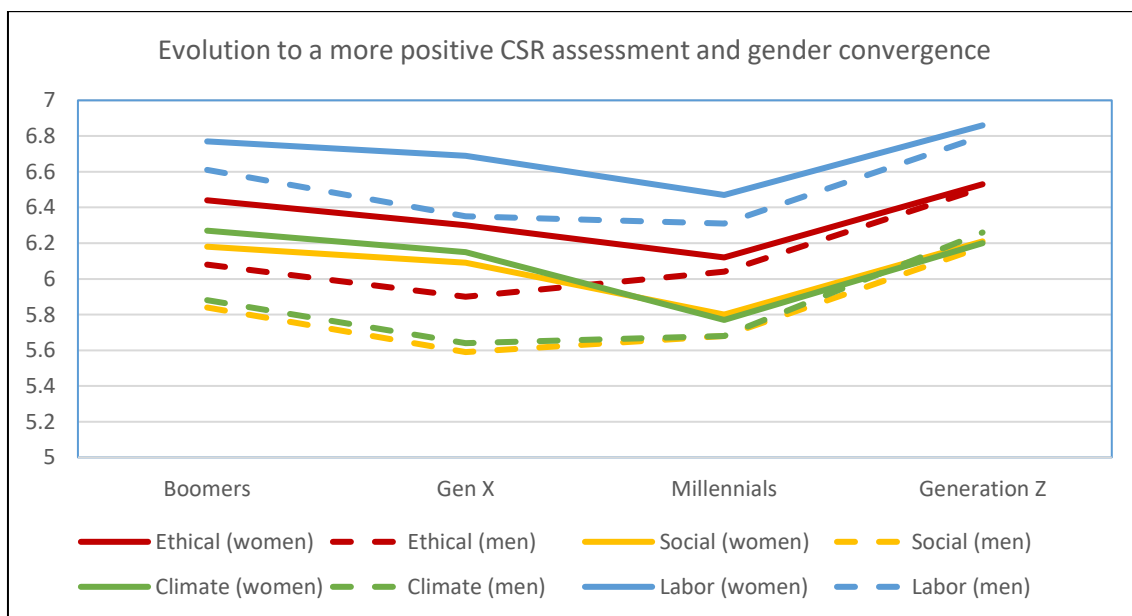

Figure 1: Progression of the Age and Gender Differences in the Perception of the four CSR Dimensions.

6. Discussion and Conclusions

The objective of this study was to explore how different generations perceive the CSR dimensions of the most reputed organizations carrying out business in Spain. A cross-sectional survey was conducted with four social responsibility variables, namely ethical, environmental, social, and labor. This study inquired first about the general differences between generations in the assessment of CSR. The results revealed significant differences and specifically indicate, first, that generational differences are particularly significant between Generation Z and the other generations, and not so much between Millennials, Gen X, and Boomers and, second, that Generation Z is the cohort that assesses CSR more positively (RQ1). Therefore, Generation Z represents a turning point in the positive perception of CSR (Fig. 1).

In our theoretical review, we expected a positive correlation between age and the assessment of organizations' labor

conditions (H1) and social responsibility (H2), such that older generations would assess these two dimensions more positively than younger ones; we also inquired about what the assessment would be regarding ethical responsibility (RQ2) and environmental commitment (RQ3). First, H1 and H2 are not confirmed. There is no age progression in the assessment of labor conditions and social responsibility; rather, Generation Z assesses them more positively than the other three generations, which share similar assessments (Fig. 1). These findings seem to support that the most reputed organizations are aligning well with Generation Z's stance on labor conditions and social responsibility in a context of rapid and significant changes, whereas the other three generations are left behind in the assessment of those social issues. This explanation is consistent with the findings on the environmental and ethical dimensions (corresponding to RQ2 and RQ3). As mentioned above, Generation Z's high scores on the four dimensions contrast with the similarly lower scores of the other three generations, which are not significantly different from each other, except for Boomers and Millennials, with the former scoring higher on the environmental, social, and labor dimensions.

These findings further previous theoretical outcomes. Generation Z appears to be a unique age segment that rewards organizations that perform better on societal and responsibility issues (**Reinikainen *et al.***, 2020; **Narayanan**, 2022). Being at the edge of entering the

> Generation Z represents a turning point toward a positive assessment of CSR dimensions by both women and men

labor market, previous research has shown that Generation Z is highly demanding when it comes to labor conditions – especially work schedules and types of tasks (**Bae *et al.***, 2021; **Pandita**, 2021) – not to mention environmental responsibility (**Sabherwal *et al.***, 2021). Therefore, Generation Z is particularly sensitive to the ethical, labor, environment, and social commitment of organizations. The interpretation of these findings as a turning point is reinforced by the fact that Generation Z has a particularly different perception than the generation immediately prior, Millennials (Fig. 1), which arguably are the contemporary counterparts with a vertical authority –either with social and family ties, or with management positions in workplaces.

These findings also shed some light on how to effectively integrate CSR into corporate communications. As argued in the theoretical review,

> Our findings would support the integration of corporate communication to target youngsters

the integration of corporate communication entails a unified message across formats and content, which apparently conflicts with the Stakeholder Theory's assumption about adapting media messages and formats to different publics, fundamentally younger segments. As noted, previous studies have revealed organizations' problems when it comes to integrating younger segments through communication (**Gómez-Carrasco *et al.***, 2021). Our findings would support the integration of corporate communication to target youngsters. Further, since this study focuses on a selected group of organizations from a wide variety of sectors, sizes, and origins with the consistently highest reputation in Spain in the last years (**MERCO**, 2021), reputation could be hypothesized to be a key mediating variable when it comes to embedding CSR communication into organizations' integrated corporate communication to stakeholders of different generations.

This study has also explored gender differences in how generations assess CSR. The results of our analysis confirm H3 and align with previous research in showing that women perceive CSR in a more positive light than men (**Calabrese *et al.***, 2016; **Hur *et al.***, 2016; **Jones III**

> Reputation can be hypothesized to be a key mediating variable when it comes to integrating CSR communication into corporate communications

et al., 2017). However, importantly, findings also show that gender differences vary across generations (RQ4). The assessment of CSR dimensions was homogeneous between women and men in Gen Z and Millennials, but was different in the case of Generation X and Boomers, with women reporting a significantly better assessment of CSR dimensions than men. These differences are consistent across the four dimensions. The trend shown in Fig. 1 thus progresses to gender convergence in the assessment of CSR dimensions.

In sum, although it is important to note that our study did not investigate the underlying reasons for these differences in perception, our findings demonstrate that age and gender differences in CSR perception exist and that companies should take this into account when

> Members of Generation Z hold a strategic position for organizations to direct and test actions and communications

developing and communicating their CSR programs. Of particular relevance is the confirmation of the strategic position held by Generation Z (**Peretz**, 2017). Both women and men of this generation are the most sensitive to an organization's social performance and are thus the point of reference for organizations when it comes to directing and testing actions and communications (**Peretz**, 2017). Clearly put, Generation Z is the most engaged in the new CSR–SDG paradigm, and it is thus critical to overcome the skepticism and profitability challenge (**ElAlfy *et al.***, 2020; **Randrianasolo; Arnold**, 2020), not to mention the increasing economic, political, and social dominance that Generation Z will progressively enjoy in the future. As a further managerial implication, the most reputed organizations in Spain can be explored as benchmarks for the CSR and sustainability field.

Finally, this study also suffers from some limitations, such as the unequal sample size across the different age segments, especially Generation Z, or the fact that findings make no distinction between the different

> "The most reputed organizations in Spain can be explored as benchmarks for the CSR and sustainability field"

organizations. The organizations' different sectors and origin, and each participant's type of relationship with the organizations, are not considered herein. Another limitation is the fact that not all potential members of Generation Z were included in the sample, as it only comprised individuals 18–24 years of age, but Generation Z's time span at the date of data collection (2021) should have been 9–24 years instead, so only older members of Generation Z were part of our study. Furthermore, this study did not analyze whether (and how) organizations are targeting young population segments, which could be highly relevant in explaining Generation Z's positive perception of CSR. Further studies could add this variable. To specifically focus on reputation, further research should focus on the perception of those organizations with the highest versus the lowest reputation. This could help establish that members of Generation Z not only are more supportive than other generations of those organizations with a strong and solid reputation but also more heavily penalize those organizations with the lowest reputation. Another relevant line could be to analyze correlations between reputation variables and consumers' perception of social responsibility. Longitudinal studies measuring the same variables in different waves could also help identify trends. Much work lies ahead to build a more consistent theory on what seems to be the first truly global generation endorsing the new values that already direct the world in the twenty-first century.

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