

Attitudes toward Counterproductive Behavior in Business and Corporate social
Responsibility: A Developing Country Context

Janine Saba Zakka*

Abstract

A lot of literature was published describing the reasons of the global economic and financial crisis; unethical behavior was one of them. This increased the awareness to business ethics which is one of the components of corporate social responsibility (CSR). Definitions of Corporate Social Responsibility (CSR) vary from picturing it as the conformation of an organization with the requirements of the law to others that consider CSR as an approach by organizations to report the effect of its activities on the different stakeholders. This study, explores whether university students (MBA) who place value on socially responsible behavior of organizations favored ethical behavior in businesses more that those who did not place value on socially responsible behavior. By investigating the types of counterproductive behaviors that are considered less unethical by the students, the researcher found that they are habitual misbehaviors and not real tangible theft and fraud, The researcher linked the results of this study with the effects of the cultural, social, and historical environment in a developing country that experienced long periods of internal conflicts, mainly Lebanon.

The researcher suggests increasing the awareness of students about CSR through academic and extracurricular work at universities and schools, and strict application of regulation and holding employees and managers accountable for their misbehaviors to enforce ethical behavior.

Keywords: Corporate Social Responsibility; counterproductive behavior; ethics; employees' attitudes; Quantitative analysis – t-test of hypothesis; descriptive statistics.

*Janine Saba Zakka
Lebanese American University
jzacca@lau.edu.lb

Acknowledgements: Special thanks to Dr. Abdunasser Kasser for his advice and help on the statistical part of this paper.

1. Introduction

Corporate Social Responsibility (CSR) is a topic that has induced tremendous research. There is no one definition of CSR but a range of definitions that state actions that protect stakeholder rights and serve society while remaining within legal boundaries. The extent to which organizations go in performing socially responsible activities is voluntary and not limited. CSR became more important in the last two decades due to the corporate scandals that resulted in the collapse of corporations such as Enron and WorldCom, and the recent financial crisis that caused the bankruptcy of many multinational corporations in many countries. As a result, more pressure was exerted on companies to rebuild public confidence while remaining profitable and maintaining shareholder value. Many companies started to work towards becoming “good citizens” by behaving in a socially responsible manner (Nehme and Wee, 2008, p 131). Corporations engaged in social actions which were mostly philanthropic to enhance their image and reputation in the market, which in some cases resulted in financial reward to the organization. Nevertheless, some multinational corporations who had been viewed as the best illustration of corporate responsibility and ethics by being successful businesses, and by engaging in philanthropic and environmental activities, went bankrupt because of the negligence and dishonesty of its management (Sins and Brinkman, 2003). As a result, counterproductive behavior or misbehavior in organizations became the topic of literature. Parks and Mount (2005) define counterproductive behaviors as violations to organization rules and norms that prevent organizations from attaining their goals. Types of misbehavior include theft, spreading bad rumors, and other acts that cause damages to business property and the work in general and to other employees in the business (Parks and Mount, 2005). Literature stated that misbehavior occurs in situations of self monitoring (Parks and Mount, 2005) On the other hand, counterproductive behavior of employees can be due to revenge from supervisor and organization injustice (Jones, 2004).

Lebanon is a developing country, with a history of political turmoil that led to civil war that destroyed a big part of the country and to the collapse of the institutions of the state is now enjoying peace and trying to rebuild its governmental institutions. During the civil war all ethical behavior was abandoned and theft and killing became the norms. On the economic side, Lebanon has accomplished major reforms and successes after the war. The private sector is the leading power in the Lebanese economy and the major employer. Organizations in the private sector follow international business methods with the required codes of ethics and CSR practices that enable them to become international players. The CSR practices in Lebanon are restricted to philanthropy that is aimed at enhancing the image of the organization. One can see an organization destroying the environment by its type of business and at the same time donating to charity or sponsoring cultural events

The aim of this paper is to study whether MBA students at the Lebanese American University (LAU) who are also working, and who place value on socially responsible behavior by businesses approve ethical behavior in businesses more than those who did not place value on socially responsible behavior. The researcher used a survey that measured the value placed by the MBA students on socially responsible behavior with a 6-item scale. The responses were divided into 2 groups: group 1 value socially responsible behavior and group 2 do not (or low) value socially responsible behavior.

The second part of the survey listed 16 counterproductive behaviors and students perceptions as to the extent of unethical behavior was rated on a four-point Lickert-type scale.

The results of this study indicate that individuals in group 1 who place higher value on socially responsible behavior by organizations approved more ethical behavior. It should be noted that in all 16 comparisons group 1 means were higher than group 2 means even when the differences were not statistically significant. In addition, the results indicate that individuals in group 2 who did not value socially responsible behavior by organizations were not totally unethical, but had a less negative attitude towards counterproductive behaviors.

2. Literature Review

Definitions of Corporate Social Responsibility (CSR) vary from picturing it as the conformation of an organization with the requirements of the law, to others that consider CSR as an approach by organizations to report the effect of its activities on the different stakeholders (Nehme and Wee, 2008). The European Union Green paper referred to it as companies “integrating social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis, and not only fulfilling legal expectations, but also going beyond compliance” (European Commission, 2001, p. 8). This last definition is contrary to Friedman’s view that businesses are concerned with generating wealth to shareholders and company directors do not have the right to spend shareholders’ funds on non-profit generating events (Friedman, 1970). On the other hand, Campell (2007) defines socially responsible behavior to include fair wages, benefits, safety at the workplace, product quality, honest advertising, fair pricing, operating within the law, making charitable contributions to the community, and protecting the environment. Devinney (2009, p. 45) argues that CSR is “not doing well by doing good” because any good that corporations do entails unavoidable tradeoffs. This implies that somebody eventually will pay for the social behavior of corporations no matter how ethical this behavior is (Devinney, 2009). With the collapse of multinational corporations such as Enron, and most recently Lehman Brothers due to dishonesty, negligence, and fraud, more emphasis and attention are given to CSR because of growing demands on businesses to behave ethically and become good citizens (Nehme and Wee, 2008; Quazi, 2003; Luetkenhorst, 2004). Businesses are no longer mere suppliers of goods (Quazi, 2003), but are major players in the market whose actions affect different stakeholders (Nehme and Wee, 2008; Luetkenhorst, 2004; Collier and Esteban, 2007). Wettstein (2009) adds that CSR does not mean that organizations spend money on philanthropic actions only, but that the funds used in these actions are generated by the business through ethical means.

Based on this, many studies were written describing the reasons that prompt companies to adopt CSR. Campell (2007) states that corporations with weak financial performance and operating in an unhealthy economy will less likely act in a socially responsible way, but will more likely act in a socially responsible way if they are under strong state regulation or monitored by NGOs and other independent organizations. Similarly, Tang et al. (2007) in a study on managers in three GDP groups found that corporate ethical values affect ethical behavior, and that the high GDP group has the lowest unethical behavior, while the median GDP group exhibited the lowest corporate

ethical values and the highest unethical behavior. Moreover, Papasolomou-Doukakis et al. (2005) found that Cypriot employers practice CSR primarily to fulfill their responsibilities and obligations towards employees and to enhance company reputation and increase sales and market share. In addition, these employers donate to organizations approved for tax deductions. Schnietz and Epstein (2005) add that a reputation for social responsibility protects firms from financial losses during crisis, even to firms in environmental damaging and labor abuse industries, and Bebbington et al. (2007) state that company reputation is a driver of CSR reporting in order to show the external world the social behavior of the company. On the other hand, companies with positive Corporate Social Performance have better reputation, making them employers that are more attractive (Turban and Greening 1996; Strautmanis, 2008) .

Other literature discussed the relation between employee attitudes and corporate social responsibility. Collier and Esteban (2007) showed that employees' support affects the implementation of ethical corporate behavior by companies that operate in different cultures globally. They added that employees with ethical values and vision that agree with those of the corporation deliver CSR practices effectively (Collier and Esteban, 2007). Stautmanis (2008) goes further to describe the value orientations of employees, in small and medium size businesses, that impact CSR in the company. The highest effective value orientations are "human development, involvement, personal development, and orientation to quality" (Strautmanis, 2008, p. 356). Stautmanis (2008) adds that for employees to accept CSR they have to be provided by satisfactory working conditions with mutual coordination between employer and employee, and be trained on the goals and values of CSR. Similarly, Ellis (2009) states that employees' awareness of CSR activities of the company, and CSR policies and values of the company encourage employees to support the company.

Not all employees behave ethically or support the organization. Counterproductive behavior, or misbehavior, by employees has been the topic of research in the fields of sociology and organizational behavior for many years and still more research in this area is needed (Richards, 2008). Richards (2008) provides many definitions of misbehavior, that all agree on misbehavior being actions done at work that should not be done, and are against the norms of the organization. Richards (2008) adds that misbehavior is to be viewed as something "that does and will happen, as opposed to something that should not happen" (p.670) or that it can be managed and removed from organizations. Parks and Mount (2005) found that self monitoring by employees causes possible counterproductive behaviors by these employees. Parks and Mount (2005) define counterproductive behaviors as violations to organization rules and norms that prevent organizations from attaining their goals. These behaviors include theft, spreading bad rumors, and other acts that cause damages to business property and the work in general and to other employees in the business (Parks and Mount, 2005). On the other hand, counterproductive behavior of employees can be due to revenge from supervisor and organization injustice (Jones, 2004).

Tang et al. (2008) believe that misbehaviors of employees and managers are embedded in their characters since they were students. Tang et al. (2008) study students' unethical behaviors at time intervals views that past performance is a possible predictor of future performance, and that since business students can be future managers, then these students may carry with them their unethical beliefs to the job. Evidence of this

view is that most of Enron's managers and executives are graduates of prominent business schools in the America (Merritt, 2002).

As this study is done in Lebanon, I will give a brief description of this country. Lebanon is a small developing country on the eastern coast of the Mediterranean Sea. Lebanon has a parliamentary regime and a multicultural population. It harbors 17 religions sharing the government and parliament positions and causing conflicts. The worst of these conflicts was the civil war that took place in 1975-1989. This war destroyed the heart of Beirut and other cities and displaced a big number of the population. Although the war stopped in 1989, political instability is still going on. In 2004 prime minister Rafic Harir was assassinated and it was followed by assassinations of anti Syrian Lebanese politicians and prominent personalities. This caused turmoil in the country that resulted in the exodus of the Syrian army from Lebanon. In addition, the Israeli war in 2006, created an additional financial burden to the Lebanese government.

Reconstruction of Lebanon started in 1990 through funding and grants from regional and international institutions such as the World Bank. As a result, international institutions required that the projects be environmentally friendly which started a whole process of environment protection in Lebanon. In addition, the Lebanese government had to borrow funds for the reconstruction process which accumulated high debts and interest.

Although the reconstruction and rehabilitation of the infrastructure is complete, governments are still facing financial and economic challenges of paying the interest on debt, reducing the debt itself, and a recurring budget deficit. Under these conditions, the private sector, which has always been the real driver of a liberal economy, is now demanded to lead the growth in the economy, and thus create jobs, and improve the standards of living. Although the private sector is up to these challenges, political and security instability are imposing constraints on its operations.

In addition, a big number of Lebanon's university graduates seek better employment opportunities in the Arab and other countries, thus depriving the country from its educated youth. It is worth mentioning here that Lebanon was not affected by the financial crisis due to the conservative policy followed by the Lebanese Central Bank. Lebanese banks are extending loans to the market due to the banks' excess liquidity. Hence this study on how employees and managers and students value CSR and the relation between valuing CSR and counterproductive behavior in the organization is viewed within the above Lebanese context.

CSR in Lebanon is voluntary, and is confined to philanthropic activities with no compliance with ethical and legal requirements (Jamali, 2007). Jamali (2007) adds that Lebanese companies donated funds to charity, sports activities, art and music events, and to educational institutions and programs. In addition, CSR activities are handled by the marketing and public relations departments of businesses and not by a separate CSR office (Jamali, 2007). Companies vary their CSR activities budgets annually and report what they paid for these activities but not the value of the impact of the CSR activities on the community (Jamali, 2007). Despite its benefits to the community, this type of CSR will not lead to organizational citizenship and sustainable development of the community (Jamali, 2007). Lebanese businesses' CSR activities contribute to activities that are not relevant to their type of business hence will not benefit the bottom line and the stakeholders.

3. Methodology

This study is based on the work of Viswesvaran et al. (1998) in *Cross Cultural Management* who studied whether individuals who valued socially responsible behavior by businesses approved ethical behavior in businesses more than those who did not value socially responsible behavior. The study was conducted on a sample of Malaysian students studying in the USA. To test the hypothesis, Viswesvaran et al. (1998) used two measures: (1) the value that employees placed on socially responsible behaviors, and (2) the ethicality of a list of counterproductive behaviors. The results of this study indicated that individuals who valued Corporate social responsibility and performance found the 17 counterproductive behaviors more unethical. As this hypothesis was tested in the context of students in the United States of America, Viswesvaran et al. (1998) suggested testing it in different cultures.

The same approach was adopted in this study with the purpose of testing value placed on socially responsible behavior and the acceptance of counterproductive behavior in a developing country context.

MBA students at the Lebanese American University were surveyed to measure if they value socially responsible behavior and the extent to which they find a list of counterproductive behaviors unethical. The survey was distributed to MBA students in their classes and anonymity was maintained. These students are also employees, supervisors, managers, or in high management. 132 MBA students, out of whom 77 are females, filled the surveys. The researcher believes that this number is a reliable sample.

The survey measured the value placed by the MBA students on socially responsible behavior with a 6-item scale. The instrument was rated on a four-point Likert-type scale (4 = Strongly Agree, 1 = Strongly Disagree). The responses were divided into 2 groups: group 1 value socially responsible behavior and group 2 do not (or low) value socially responsible behavior based on the averages of the responses of the students to the 6 statements. For statements with a negative outcome the scale was reversed.

The second part of the survey listed 16 counterproductive behaviors and students' perceptions as to the extent of unethical behavior was rated on a four-point Likert-type scale (4 = Extremely Unethical, 1 = Not Unethical). Averages of the responses to the 16 counterproductive behaviors were calculated. The statements used in the first instrument were taken from different studies but were altered to fit the purpose of the current study, and most of the statements used in the second instrument were taken from the Viswesvaran et al. (1998) study. The reliability of the instruments was measured by a calculated Cronbach alpha. It should be noted that when the extent of unethical behavior was rated on the six-point Likert-type scale (1 = Very Unethical, 6 = Not at all Ethical) used in the study by Viswesvaran et al. (1998), no significant differences were obtained between the two groups as to the extent of unethical behaviors. Hence the scale was changed to the one described above. Hypothesis t-testing was applied to the differences between the averages of group 1 and group 2 and the averages of the responses to the 16 counterproductive behaviors.

The hypothesis tested in this study states that individuals in group 1 value socially responsible behavior and perceive the counterproductive behaviors as more unethical than individuals in group 2.

H1 = Group 1 will have higher averages for ethicality of different behaviors than group 2.

In addition, means and standard deviations of the responses to all the counterproductive behaviors were calculated to detect the rate of ethicality perceived by students to each counterproductive behavior.

4. Results

The comparison of perceived ethicality of the 16 counterproductive behaviors between group 1 and group 2 is reported in Table 1. As indicated by Table 1, differences in 9 out of the 16 behaviors were significant, with 3 at $p < 0.05$, 4 at $p < 0.01$, and 2 at $p < 0.10$. These results indicate that individuals in group 1 who place higher value on socially responsible behavior by organizations approved more ethical behavior. It should be noted that in all 16 comparisons group 1 means were higher than group 2 means even when the differences were not statistically significant.

Counterproductive behavior		Group 1	Group 2	t-test
1	Using organization services for personal use.	2.83	2.65	1.03
2	Padding an expense account up to 10 percent.	2.96	2.65	2.14**
3	Taking gifts/favors for preferential treatment.	2.94	2.62	1.7**
4	Taking longer than necessary to do a job.	2.34	2.13	1.29
5	Divulging confidential information.	3.53	3.22	2.00**
6	Doing personal business in organization time.	2.68	2.42	1.57*
7	Concealing one's errors.	2.56	2.35	1.31*
8	Coming late to work with no excuse.	2.53	2.4	0.82
9	Calling in sick to take a day off.	2.43	2.27	0.88
10	Falsifying an expense account for more than 10 percent.	3.45	3.07	2.59***
11	Authorizing a subordinate to violate organization rules.	3.40	3.02	2.42***
12	Not report others violating organization policies and rules	2.83	2.62	1.27
13	Falsifying time/quality/quantity reports.	3.55	3.20	2.53***
14	Taking organization materials and supplies without permission.	3.22	2.75	2.93***
15	Passing blame for errors to an innocent co-worker.	3.56	3.38	1.19
16	Claiming credit for someone else's work.	3.45	3.29	1.09

Note: Total sample across the two groups was 132. Group 1 is comprised of individuals who placed greater emphasis on socially responsible behavior by organization compared to Group 2. Means reported for ethicality of different behaviors are such that high values indicate that the individuals were more ethical.
* $p < .10$, ** $p < .05$, *** $p < .01$

In addition, the results in Table 1 also indicate that individuals in group 2 who did not value socially responsible behavior by organizations were not totally unethical, but had a

less negative attitude towards counterproductive behaviors. Hence, H1 is supported even though the statistical significance indicates that it is partially supported.

The mean and standard deviation of the responses to every counterproductive behavior is presented in Table 2.

Table 2: Means and Std. Deviations of the Responses to each Counterproductive Behavior

Counterproductive behavior		Mean	Std. Deviation
1	Using organization services for personal use.	2.76	.979
2	Padding an expense account up to 10 percent.	2.64	.833
3	Taking gifts/favors for preferential treatment.	2.82	1.062
4	Taking longer than necessary to do a job.	2.25	.936
5	Divulging confidential information.	3.40	.903
6	Doing personal business in organization time.	2.57	.923
7	Concealing one's errors.	2.48	.925
8	Coming late to work with no excuse.	2.48	.908
9	Calling in sick to take a day off.	2.39	1.015
10	Falsifying an expense account for more than 10 percent.	3.30	.850
11	Authorizing a subordinate to violate organization rules.	3.22	.923
12	Not report others violating organization policies and rules	2.74	.961
13	Falsifying time/quality/quantity reports.	3.42	.785
14	Taking organization materials and supplies without permission.	3.04	.927
15	Passing blame for errors to an innocent co-worker.	3.52	.799
16	Claiming credit for someone else's work.	3.44	.788

The results in Table 2 indicate that the means of all the responses to the counterproductive behaviors are greater than 2, implying that students perceive all the counterproductive behaviors as some what unethical or unethical.

5. Discussion

Ethical behavior in organizations is affected by employees' and managers' understanding and adoption of ethical behavior. The issue that should be looked at is the perception of CSR and the counterproductive behavior by the employees and management of organizations.

This study tested the value placed by MBA students on socially responsible behavior by organizations and the extent to which they consider counterproductive behavior unethical. The sample used consisted of MBA students in an American education university in Lebanon, who are already working.

The survey distributed to the students measured (1) their degree of agreement with statements that described CSR and (2) the extent to which they find a list of counterproductive activities unethical. The answers to (1) above resulted in dividing the students into 2 groups: group 1 values socially responsible behavior by organizations and group 2 does not (or low) value of socially responsible behavior by organizations. A comparison of the difference in the perceived ethicality between the 2 groups was performed.

The results agreed with the findings of the study of Viswersvaran et al. (1998) that individuals who placed high values on CSR, consider counterproductive behaviors as more unethical, and H1 was supported although differences in the perceptions of 9 out of the 16 counterproductive behaviors had statistical significance. The remaining counterproductive behaviors had positive differences between group 1 and group 2 indicating that group 1 members are more ethical than group 2 members.

This study describes the CSR perceptions and ethical attitudes of MBA students in a developing country context who are either current or future managers and who can carry these perceptions with them to the job (Tang et al., 2008). In addition the study shows that if employees have low ethical values, and do not put a lot of importance on CSR, then the organization will not be able to implement effective CSR practices (Collier and Esteban, 2007).

But most important, this study is an eye opener on the type of counterproductive behaviors (or misbehaviors) that Lebanese youth believe are somewhat unethical:

	Mean
- Arrive late to work without excuse	2.48
- Call in sick to take a day off	2.39
- Not report others violating organization policies and rules	2.74
- Pass blame for errors to an innocent co-worker	3.52
- Take longer than necessary to do a job	2.25
- Claim credit for someone else's work	3.44
- Not report others violating organization policies and rules	2.74

The above misbehaviors did not have statistical significance with the difference in perceived ethicality between groups 1 and 2. They are habitual misbehaviors and not real tangible theft and fraud, which are denoted by the other misbehaviors. Nevertheless, the means of the above misbehaviors are above 2 which indicate that the students believed that these misbehaviors are somewhat unethical (2 on the Lickert scale) to unethical (3 on the Lickert scale) but less than Extremely Unethical (4 on the Lickert scale).

6. Conclusion

CSR is a topic that has been defined and investigated in previous literature. The corporate scandals that occurred in the past years, and the current financial crisis triggered more awareness to corporate ethics and to the fact that corporations are not independent of the markets in which they operate, because they can affect these markets by their actions (Nehme and Wee, 2008; Luetkenhorst, 2004; Collier and Esteban, 2007).

As an answer to market pressure and to regain their lost public confidence, corporations engaged in social actions which were mostly philanthropic to enhance their images and reputation in the market, which in some cases resulted in financial reward to the organization. Nevertheless, some multinational corporations who had been viewed as the best illustration of corporate responsibility and ethics by being successful businesses, and

by engaging in philanthropic and environmental activities, went bankrupt because of the negligence and dishonesty of its management (Sins and Brinkman, 2003). As a result, demands to behave ethically in the methods used to earn profits increased (Wettstein, 2009). Employees and managers are the main players in the organization. Their attitudes and behaviors affect the performance of the organization. Employees with ethical values and vision that agree with those of the organization enable the organization to deliver CSR practices effectively. But not all employees and managers are ethical.

Counterproductive behaviors, or misbehaviors, are actions performed at work even though they are against the norms of the organization, and should not be done (Richards, 2008). Counterproductive behaviors are caused by different reasons within and outside the organization but the character of the individual is the principal driver of behavior. Some literature state that misbehaviors are embedded in individuals' characters since they were students, and that they are carried with them to the job. Hence studying the ethical perceptions of students might indicate the type of managers they will be in the future. Nevertheless, the culture in which these students exist might affect their behavior.

Lebanon is a developing country, with a history of political turmoil that lead to civil war that destroyed a big part of the country and to the collapse of the institutions of the state, is now enjoying peace and trying to rebuild its governmental institutions. During the civil war all ethical behavior was abandoned and theft and killing became the norms. The effects of the war are still prevailing in the country through unorganized public behavior and weak citizenship. On the economic side, Lebanon has accomplished major reforms and successes after the war.

The private sector is the leading power in the Lebanese economy and the major employer. Most organizations in the private sector follow international business methods with the required codes of ethics and CSR practices that enable them to become international players. The CSR practices in Lebanon are restricted to philanthropy aimed at enhancing the image of the organization. One can see an organization destroying the environment by its type of business and at the same time donating to charity or sponsoring cultural events. Students in universities that follow the American education system are exposed to international curricula and information. A major factor that dominates the Lebanese society is the conservative oriental culture and ethical beliefs and values which played a big role in curbing the effects of the immorality of the civil war and prevented them from continuing after the war.

However, the results of this study indicate that CSR is not properly understood and appreciated by all the sample of students chosen because students believe that the philanthropic activities applied in Lebanon are the best model of CSR practices. Increasing the awareness of students of CSR is recommended through academic and extracurricular work at universities and schools by using tools as business speakers, CSR professional speakers, CSR case studies, and internships (Cetindamar & Hopkins, 2008).

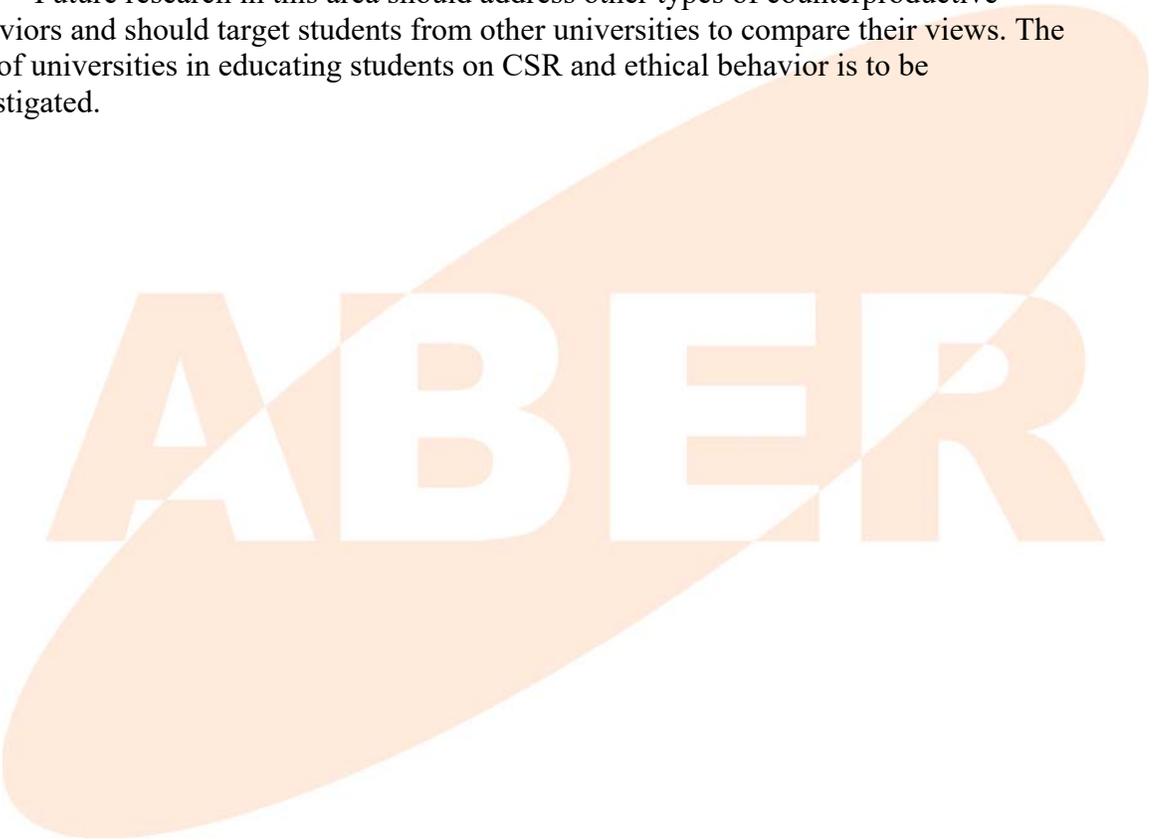
On the other hand, students in the study consider certain misbehaviors as somewhat unethical due to the effect of the culture they live in. Lateness and pretending to be sick and not blowing the whistle on others are acceptable behaviors in the Lebanese culture although they are not acceptable by the codes of ethics of business organizations. What is lacking in Lebanon is accountability. Getting away with unethical behavior is an encouragement to more misbehavior. Hence, strict application of regulation and holding

employees and managers accountable for their misbehaviors help in enforcing ethical behavior.

I like to conclude that in a small country like Lebanon which is consistently suffering from political instability and insecurity, the results of this study are a glimpse of hope that our students will be good managers and employees. One should not forget that the major unethical financial crises originated in the developed countries that are estimated to be the most advanced in CSR practices, and that Lebanon was not affected by these crises due to its conservative and ethical financial regulation.

Limitations of this study lie in the small number and nature of counterproductive behaviors used because they are not a comprehensive measure of prevailing counterproductive behaviors in society. In addition, the sample of students in this study belongs to an American institution of education and hence their views might not be representative of views of students from other types of educational institutions.

Future research in this area should address other types of counterproductive behaviors and should target students from other universities to compare their views. The role of universities in educating students on CSR and ethical behavior is to be investigated.



ABER

References

- Bebbington, J., Larrinaga, C., & Monerva, J. M. (2008). Corporate social reporting and reputation risk management. *Accounting, auditing, and Accountability Journal*, 21(3), 337-361.
- Campell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, 32, 946-967.
- Centindamar, D. & Hopkins, T. (2008). Enhancing students' responsibility towards society through civic involvement projects. *Innovations in Education and Teaching International*, 45(4), 401-410.
- Collier, J., & Esteban, R. (2007). Corporate social responsibility and employee commitment. *Business Ethics: A European View*, 16(1), 19-33.
- Devinney, T. M. (2009). Is the socially responsible corporation a myth? The good, the bad, and the ugly of corporate social responsibility. *Academy of Management perspectives*, 23(2), 44-56.
- Doukakis, I. P., Kapardis, M. K. & Katsioloudos, M. (2005). Corporate social responsibility: the way forward? Maybe not! A preliminary study in Cyprus. *European Business Review*, 17(3), 263-279.
- Ellis, A. D. (2009). *The impact of corporate social responsibility on employee attitudes and behaviors*. The Academy of Management proceedings. Chicago, Illinois, USA: The Academy of Management, 2009.
- European Commission: promoting a European Framework for Corporate Social Responsibility, Green Paper, July 2001, p. 8
- Friedman, M. (1970). A Friedman doctrine: the social responsibility of business is to increase its profits. *New York Times*, September 13.
- Jamali, D. (2007). The case for strategic corporate social responsibility in developing countries. *Business and Society Review*, 112(1), 1-27
- Jones, D. A. (2004). *Counterproductive work behavior toward supervisors and organizations: injustice, revenge, and context*. Proceedings of the 64th Annual Meeting of the Academy of Management. New Orleans, Louisiana, USA: Academy of Management Best Conference Paper, 2004, A1-A6.
- Luetkenhorst, W. (2004). Corporate social responsibility and the development agenda, the case for actively involving small and medium enterprises. *Intereconomics*, 39(3), 157-166.
- Merritt, J. (2002). The best B-schools. *Business Week*, October 21, pp. 85-100.
- Nehme, M. & Wee, C. K. G. (2008). Tracing the historical development of corporate social responsibility and corporate social reporting. *James Cook University law Review*, (15), 129-168.

- Parks, I. & Mount, M. (2005). *The “dark side” of self-monitoring: engaging in counterproductive behaviors at work*. Academy of Management Proceedings 2005. Academy of Management Best Conference Paper, 2005, 11-16.
- Quazi, A. M. (2003). Identifying the determinants of corporate managers' perceived social obligations. *Management Decision*, 41(9), 822-831.
- Richards, J. (2008). The many approaches to organizational misbehavior a review, map and research agenda. *Employee Relations*, 30(6), 653-678.
- Schneitz, K. E., & Epstein, M. J. (2005). Exploring the financial value of a reputation for corporate social responsibility during crisis. *Corporate Social Review*, 72(4), 327-345.
- Sins, R. R., & Brinkman, J. (2003). Enron ethics (or: culture matters more than codes). *Journal of Business Ethics*, 45(3), 243-256.
- Srautmanis, J. (2008). Employees' values orientation in the context of corporate social Responsibility. *Baltic Journal of Management*, 3(3), 346-358.
- Tang, T. L., Chen, Y., & Sutarso, T. (2008). Bad apples in bad (business) barrels the love of money, machiavellianisms, risk tolerance, and unethical behavior, *Management Decision*, 46(2), 243-263.
- Turban, D. B., & Greening, D. W. (1996). Corporate social performance and organizational attractiveness to prospective employees. *Academy of Management Journal*, 40(3), 658-672.
- Viswesvaran, C., Deshpande, S. P., & Milman, C. (1998). The effect of corporate social responsibility on employee counterproductive behavior. *Cross Cultural Management*, 5(4), 5-12.
- Wettstein, F. (2009). Beyond voluntariness, beyond CSR: making a case for human rights and justice. *Business and Society Review*, 114(1), 125-152.