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"The ladies are not for turning": exploring how leader gender and industry sector influence the corporate social responsibility practices of franchise firms

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Research article

"The ladies are not for turning": exploring how leader gender and industry sector influence the corporate social responsibility practices of franchise firms

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ABSTRACT

This study of 246 franchise firms in Spain explores differences in Corporate Social Responsibility (CSR) practices as a function of a leader's gender and the industry sector. The results suggest that female-led firms engage more with normative CSR, while male leadership prompts a more instrumental approach. Overall, B2B companies engage more in instrumental CSR, while there are no significant differences between B2B and B2C firms in normative CSR. Interestingly, the results indicate that female-led firms engage more in CSR practices (normative and instrumental) in the B2B sector compared to B2C. Male-led firms, by contrast, tend to do so more in instrumental CSR in the B2C sector, thus operating more instrumentally when the outlook appears more promising. The results challenge existing theories whereby female-led firms may engage more in CSR in the B2C sector as opposed to B2B. The results support theories proposing that female-led firms adopt more of a stewardship theory approach in the B2B sector, building relationships and social capital through activities such as CSR. The findings extend the state-of-the-art on how gender may influence CSR practices in both type (normative or instrumental) and circumstance (B2B or B2C).

1. Introduction

Much extant work has explored how CSR practices vary as a function of leader gender (Dezsö and Ross, 2012; Tuncdogan et al., 2017). While there is an emerging consensus that female leaders engage more in CSR activities than their male counterparts (Nath et al., 2013; Ho et al., 2015; Bode and Singh, 2018), what is less explored is how gender may be related to different types of CSR practices in different situations. Understanding the effects of gender on normative CSR practices (e.g., philanthropy, on moral grounds, often beyond a firm's core business) or instrumental CSR (e.g., reducing environmental impacts, on pragmatic grounds, often close to a firm's core business) has largely been overlooked (Donaldson and Preston, 1995; Maak and Pless, 2006; Steurer et al., 2005; Sheehy, 2015; Maak et al., 2016; Valentinov and Hajdu, 2019; Roth et al., 2020; Shin et al., 2021). This is surprising because gender has been widely theorised to impact upon leaders' normative and instrumental practices (Hahn et al., 2018). There is more extant work exploring the expression of CSR practices across the B2B and B2C sectors, with the emerging consensus being that B2C organisations appear to engage more in CSR practices than B2B firms (Johnson et al., 2018). However, there are only a limited number of studies jointly considering gender and sector. We therefore conduct a critical literature review to propose that male and female leaders may engage differently in these cases. This is important for both practical and theoretical reasons, as without such research it would be difficult to determine whether male and female leaders add value differently to their firms through CSR, and if so, how.

A leader's influence on their business is particularly strong in the case of franchise firms, where operations depend upon the support of the franchisor, here referred to as the 'leader' of the entire franchise chain (Jeon and Gleiberman, 2017). This is because these leaders might also have a major impact on CSR practices through the multiplier effect of setting standards across large supply chains and operating firms (Barin Cruz et al., 2015). In addition, franchisors' practices, as well as their attitudes towards them, have an impact on brand performance and value (Meiseberg and Perrigot, 2020). Walter (2004) acknowledges that

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unethical behaviour by franchise firms may seriously undermine brand equity. One of the reasons for the rise of the international franchise is that this business model allows managing the dynamics of organisational growth (Globocnik et al., 2020). In addition, the low capital expenditure required to expand facilitates quick market penetration (Powell, 1992). Indeed, franchise firms account for a significant proportion of the GDP in developed economies; for example, they contributed €27.7 billion to the Spanish economy in 2017 (Spanish Franchisors' Association Report, 2018), and £17 billion to the UK economy in 2018 (British Franchise Association Report, 2018). Despite the impact that CSR practices may have on firm performance at chain level, the study of franchise firms is still underrepresented in the CSR literature (Meiseberg and Ehrmann, 2012), and there are even fewer studies exploring CSR, franchises, and gender (Tetrault Sirsly and Lvina, 2019). The aim here is therefore to explore how gender and sector (B2B vs B2C) influence the CSR activities of the leaders of franchise firms. The paper makes two main contributions. Firstly, and for the first time to our knowledge, it explores how male- and female-led firms engage differently in relation to instrumental CSR, and suggests that female-led firms engage more in normative CSR than male-led ones. As such, it extends insights about general gender differences in the field of CSR, whereby women (in general) tend to be more concerned about principles of care (e.g., normative CSR), while men focus more on principles of exchange (e.g., instrumental CSR). Secondly, and again for the first time to our knowledge, the research explores the effects of the interplay between leadership gender and sector (B2B or B2C) on the expression of normative and instrumental CSR. Importantly, the research suggests that female-led firms engage more in normative and instrumental CSR in the B2B sector, while male-led firms do so more in instrumental CSR in the B2C sector. These findings challenge theories suggesting that female-led firms engage more in CSR in the B2C sector than male-led firms, while at the same time supporting stewardship theories suggesting that women-led firms are more likely to engage in activities (e.g., CSR) that build social capital, especially when interorganisational relationships are important, as in the B2B sector.

One of this study's main theoretical and methodological strengths involves the empirical management of the concept of normative and instrumental CSR, rendering it possible to demonstrate the psychological perspective underpinning the socially responsible behaviour of franchisor leaders. In addition, we consider that this proposed measure of CSR is applicable to broader contexts related to strategic and top management. Therefore, academics interested in analysing leadership behaviour in CSR issues may thus find a pragmatic way to conduct their research by exploring scenarios that involve strategic decision-making. In turn, our study enriches the franchise literature by combining and contrasting classical theoretical approaches, such as the stewardship perspective and the agency approach, integrated into the concept of normative and instrumental CSR, respectively. More specifically, our methodological approach allows not only proving the existence of gender differences in CSR behaviour, but also explaining why and when they occur. Finally, we contribute to CSR research from a hitherto ignored study perspective, namely, the interaction of the gender and sector variable in relation to the fostering of CSR practices. Our study contributes to the field of business ethics and management by presenting the boundary conditions in which male and female leaders express their individual preferences for normative and instrumental CSR in two alternative scenarios: when they direct companies in the B2C and B2B sectors, respectively.

2. Theoretical frameworks and hypotheses development

2.1. Leader gender and normative and instrumental CSR

The gender of leaders may influence their moral orientations and the consequent activities of the firms they lead (Hambrick, 2007; Kemmelmeier, 2010; Ryan, 2017; Harjoto et al., 2020; Thapa Karki et al., 2020). The study of gender is part of a large corpus of empirical evidence suggesting that male and female leaders make different decisions in ethical and economic matters (Ameen et al., 1996; Simga-Mugan et al., 2005; Alonso-Almeida et al., 2015; Nekhili et al., 2021; Seckin-Halac et al., 2021). Building on this broader body of literature, one might expect female leaders to engage in principles of care (Gilligan, 1982), while male leaders may focus more on principles of exchange (Kohlberg, 1976). In a theoretical study, Spence (2016) highlights the importance of the ethics of care in CSR, suggesting that female leaders are more likely to engage their organisations in more caring activities. This view is supported by recent empirical research proposing that women are more likely to take a stewardship approach to management, while men are more likely to take an agency approach (Bernstein et al., 2016; Buse et al., 2016). An example of the impact of gender differences in management approaches can be found in a study by La Rosa et al. (2021) that has explored the relationship between the risk of corporate corruption and CEO performance. Its findings reveal a greater tendency towards financial misconduct among male CEOs than among their female counterparts. In line with this premise, Alonso-Almeida et al. (2017) find that women are more suited to dual and transformational leadership styles, which tentatively indicates greater effectiveness in the search for business sustainability. These findings are consistent with the body of literature reporting that the normative dimension is based on an altruist culture and ethical principles, such as support for the community, defence of human rights, the promotion of diversity, and social inclusion; in turn, the instrumental dimension is based on agency culture and principles of exchange, such as the guarantee of corporate transparency, the commitment to product quality and service, and the promotion of R&D (Carroll, 1991; Freeman, 1984; Maak and Pless, 2006; Maak et al., 2016; Waldman et al., 2020; Jones, 2007; Lee et al., 2013). From a gender perspective, Hur et al. (2016) suggest that managers' perceptions of CSR, and therefore the strategic orientation of their companies, are influenced by differences in gender roles. This supports the findings reported by Kennedy and Kray (2014) on gender differences in the likelihood of choosing job offers that involve ethical commitments. Specifically, these authors find that women, more than men, avoid job offers that involve practices considered unethical. Linking the general gender effects directly to normative CSR practices (e.g., philanthropy, on moral grounds, often based on principles of care) or instrumental CSR (e.g., reducing environmental impacts, on pragmatic grounds, often based on principles of exchange) (Donaldson and Preston, 1995; Shin et al., 2021) provides an opportunity to explore gender differences and CSR practices at a more granular level. We therefore contend that female leaders are more likely to engage in normative CSR practices (Stockard, 1999; McWilliams and Siegel, 2001; Spence, 2016; Grosser, 2016; Harjoto et al., 2020), and in turn, male leaders are likely to engage more in instrumental CSR, which reflects an economic interest (Eagly and Johannesen-Schmidt, 2001; Eagly et al., 2003; Gond et al., 2009; Harjoto et al., 2020), and may derive from institutional pressure to engage in legitimate behaviour; that is, actions related to the economic or legal dimension of CSR (Carroll, 1991; Richter et al., 2021; Scherer, 2018) (see Table 1). The discussion above leads to the following hypotheses:

H1. Female-led firms engage in normative CSR practices more than male-led firms.

H2. Male-led firms engage in instrumental CSR practices more than female-led firms.

2.2. Normative and instrumental CSR in the B2B and B2C sectors

Several studies reveal that the B2B and B2C sectors differ in relation to CSR, with the latter engaging more than the former (Sweeney and Coughlan, 2008; Wanderley et al., 2008; Lock and Seele, 2015; Dupire & M'Zali, 2018). This is often argued to be related to consumer expectations of CSR (Hoejmose et al., 2012; Öberseder et al., 2013; Kiessling et al., 2016) and the growing interest in ethical issues (Barone et al., 2000; Lee et al., 2009; Wiederhold and Martinez, 2018; Govind et al., 2019;

Table 1. Behavioural differences between Normative and Instrumental CSR.

	NORMATIVE CSR	INSTRUMENTAL CSR
Theoretical scope	• Stewardship Theory	• Agency Theory
Moral principle	• Principle of care	• Principle of exchange
Breadth of vision	• Broad business perspective	• Focused business perspective
Scope of vision	• Long-term	• Short-term
Cause-result logic	• Profit is the result of social impact	• Social impact is the result of profit
Stakeholder value	• Community, environmental, human rights and other advocacy groups	• Investors, customers, suppliers, distributors
CSR practices	• Community support • Diversity and inclusion support • Philanthropic	• Good corporate governance • Product or service quality • Fostering innovation
Gender leadership	• Female leadership and integrative vision of CSR	• Male leadership and strategic vision of CSR

(Based on Maak et al., 2016; Waldman et al., 2020).

Mingotto et al., 2020). Studies exploring the normative and instrumental activities of B2B and B2C firms are scarcer; nevertheless, a recent study on corporate strategy suggests that B2C firms have higher levels of social and philanthropic commitment than B2B companies (Ćorić et al., 2020), indicating greater engagement with normative CSR. Rahdari et al. (2020) find that B2C companies in the retail sector are known to address economic and social interests, although their way of doing so varies depending on regional priorities. At the same time, studies on moral orientations in different industrial sectors agree that the B2B sector is often driven by instrumental thinking, which focuses on issues related to product quality, customer satisfaction, the value of support services, and stakeholder reporting strategies (Liu et al., 2005; Abdul-Muhmin, 2005; Wanderley et al., 2008; Sheikh and Lim, 2011; Bruhn et al., 2014; Di Martino et al., 2019; O'Connor et al., 2020; Nurcahyo and Habiburrahman, 2021; Edomah et al., 2021). This leads to the following hypotheses:

H3. B2C firms engage in normative CSR more than B2B firms.

H4. B2B firms engage in instrumental CSR more than B2C firms.

2.3. The interplay between leader gender, sector and CSR practice

When exploring the interplay between leader gender and sector, we need to extend our review beyond that of CSR, and explore how they may interact in other domains. A major study by Brammer et al. (2009) contends that female leaders improve corporate reputation in sectors in which they operate close to the end customer, with a high proportion of female consumers. Their study builds on previous evidence (e.g., Daily et al., 1999; Singh and Vinnicombe, 2004) contending that the B2C sector has a higher proportion of female consumers than the B2B sector, and that female leaders should therefore contribute more positively to firm reputation in the B2C sector. This involves a mechanism through which female leaders understand and represent the needs of female consumers, and steer their companies toward meeting their expectations (Brammer et al., 2009). Considering that the literature reviewed above suggests that women (both leaders and consumers) are more receptive to CSR than men (e.g., Tuncdogan et al., 2017; Bode and Singh, 2018), it follows that female leaders may engage more in CSR practices in the B2C sector, which normally has a higher proportion of female consumers. Some theorists suggest that success in the B2B sector is heavily dependent upon building networks and close caring relationships between organisations (e.g., Gansser et al., 2021; Bruhn et al., 2014; Hofstede et al., 2010), as well as the processes of value co-creation between companies and customers (Ordanini and Pasini, 2008) and the generation of human capital (Arjun et al., 2020). O'Connor et al. (2020) have reported that inter-organisational cooperation plays a fundamental role in the performance of B2B supply chains, and affects relationship learning and information technology integration. Other researchers, meanwhile, suggest that women leaders may, in general, be more astute at building caring organisational relationships in the B2B sector (e.g., Elley-Brown and Pringle, 2021; Kankkunen, 2014; Ibarra, 1993). Women leaders are often said to build relationships in the B2B sector through principles consistent with stewardship theory (Bernstein et al., 2016) and through mechanisms that build social capital through mechanisms such as CSR (Bakker et al., 2002; Addis and Mahalik, 2003; Gersick et al., 2000; Ibarra, 1993). According to this logic, women-led firms should engage more in CSR activities in the B2B sector than in the B2C sector, as engaging with CSR is a mechanism for building social capital and relationships in a sector in which they are important.

Concerning male leaders, there is less compelling evidence in the literature. What seems clear, however, is that male leaders may guide their organisations more towards instrumental CSR (e.g., Harjoto et al., 2020), regardless of sector. Hence there may well be differences in how male-led and female-led firms engage in normative and instrumental CSR practices across the B2B and B2C sectors (see Figure 1). Building on the above discussion, the following hypotheses are proposed:

H5. Female-led firms engage more in CSR practices in the B2C sector than in the B2B sector.

H6. There are significant differences in how male-led and female-led firms engage in normative and instrumental CSR in the B2C and B2B sectors.

3. Methodology

3.1. Data collection and metrics

This study has involved Spanish franchises. We have selected the Spanish Franchisors' Association ("AEF" as per its Spanish acronym) as the main source for collecting business and individual information. The AEF is the most relevant and prestigious business directory in Spain, as it covers all the country's franchisors. The choice of this data source ensures the representativeness of the sample on a national scale. This is compounded by the international legal and institutional recognition of the AEF, as it is part of the European Franchise Federation (EFF) and the World Franchise Council (WFC). Besides belonging to this association, all franchisors are required to strictly comply with the European Franchise Code of Ethics, so this directory also contains franchisor leaders aligned with the same vision of CSR and business ethics in the franchise industry.

It should be noted that the selection of national associations or federations as a sample selection method has been used by franchise experts to analyse specific data on organisational behaviour; for example, Meiseberg and Ehrmann (2012) study the German market, and Perrigot et al. (2015) study the French market.

The study has involved a self-administered online survey, with respondents reporting on CSR practices, CEO profile, and general franchise data. The respondents were the CEOs themselves of franchise companies, as the ones responsible for establishing CSR practices throughout the franchise chain.

The online survey was administered in 2018, when the Spanish franchise system had 1,348 brands operating through a total of 74,398 outlets, of which 20,620 were owned and the remaining 53,778 were franchised (Spanish Franchisors' Association Report, 2018).

The final sample consisted of a total of 246 Spanish franchising companies belonging to the AEF, of which 183 had a male leader and 63 had a female one. In addition, 174 companies were from the B2C sector and 72 from B2B (see Appendix A for a full summary of the demographic sample, specifically tables A.1, A.2, A.3 and A.4, showing the number of cases available for each variable).

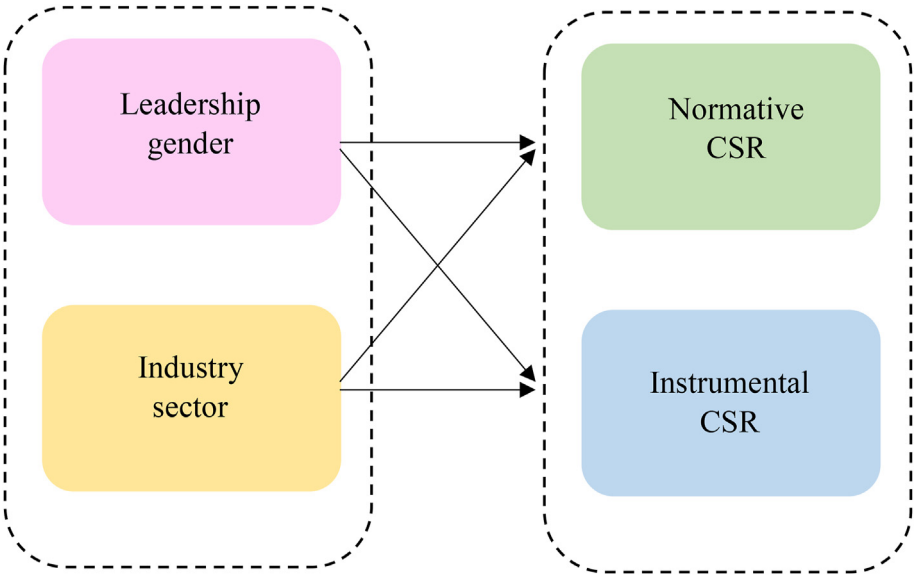

Figure 1. Theoretical framework.

Finally, the issues related to CSR activities were specified based on previously published and peer-reviewed measures of different CSR practices adopted by the franchise. Specifically, the items were adapted from Meiseberg and Ehrmann (2012) and Perrigot et al. (2015).

CSR practice metrics. The items were adapted from Meiseberg and Ehrmann (2012) and Perrigot et al. (2015), which include statements on CSR practices related to community, employees, environment, and corporate governance, among others. All measures used a five-point Likert-type scale and were pretested prior to data collection. Following the guidance on instrumental CSR (i.e., operations-related) and normative CSR (i.e., non-operations related) provided by Maak and Pless (2006) and Lee et al. (2013), the items were categorised into normative or instrumental CSR using a content analysis, which helped identify each item and match it to the relevant CSR dimension.

The normative CSR dimension refers to actions based on principles of care, rooted in philanthropic practices. These are non-operating expenses that seek to fulfil the expectations of the community and society in general, from which the company does not seek to obtain a direct financial benefit. These activities are generally aimed at creating impact by, for example, funding community programmes (Maak and Pless, 2006). The instrumental CSR dimension refers to actions based on principles of law and exchange (i.e., those of economic or strategic origin aimed at satisfying stakeholder needs). These are operating-related expenses that are explicitly aligned at strategic level based on performance (Lee et al., 2013) and, as a result, they may generate impact across multiple stakeholder groups. Consequently, two dependent variables were used in this study to analyse the normative and instrumental dimensions of CSR.

Gender. This study has considered two self-reported leader genders (male and female).

Sector. Based on the sector classification provided by the AEF, each franchise subsector has been assigned to its corresponding category: B2C (subsectors that directly target the customer or the final consumer) or B2B (subsectors focusing on business-to-business transactions).

3.2. Control variables

Several control variables have been included in this study. The first one is the size of the franchise (total number of establishments). Building on the resource-based view (Barney, 1991), a greater availability of resources allows large companies to implement CSR strategies on a bigger scale than smaller ones, which in turn may influence the implementation of CSR practices across the entire franchise network. Second, firm age (number of years in operation) has also been considered. Some studies suggest that younger companies participate in CSR activities differently compared to more mature ones (Withisuphakorn and Jiraporn, 2016; Badulescu et al., 2018). Meier and Schier (2020) argue that mature companies manifest higher levels of commitment to CSR (in both instrumental and normative dimensions) compared to younger ones. The age of the CEO of the franchise chain (i.e., an individual leadership characteristic) has been included as the third control variable, as it may have a significant influence on the leader's attitudes and orientations towards CSR, and the subsequent CSR practices (Haski-Leventhal et al., 2017). For instance, Fabrizi et al. (2014) argue that mature leaders tend to engage in CSR practices more than younger leaders. We therefore expect mature CEOs to be more involved in both dimensions of CSR than younger ones (see Appendix B, Table B1 for more information on control variables).

3.3. Method of analysis

Thirteen items representing both instrumental and normative CSR have been subjected to Principal Components Analysis (PCA). The Kaiser-Meyer-Olkin value was 0.903, exceeding the threshold of 0.6 (Kaiser, 1970; Kaiser and Rice, 1974), and Bartlett's (1950) Test of Sphericity was significant. PCA with two-component solutions and Oblimin rotation explained a total of 69.1% of the variance, with Component 1 accounting for 55.51%, and Component 2 for 13.6%, supporting the use of instrumental and normative measures as separate scales. Both constructs record satisfactory levels of reliability, with Cronbach's Alpha coefficients exceeding the required threshold of 0.7: 0.866 for normative CSR, and 0.897 for instrumental CSR (see Table 2).

H1-H4 have been tested by running a number of ANOVAs to estimate the differences in normative and instrumental CSR according to gender and sector, with a MANOVA test being performed to measure the effect of the interaction between them (H5-H6). Given the relatively small sample size, a bootstrapping procedure was adapted to ensure the stability, reliability and accuracy of the results (see Appendix A for more detail on subgroups).

3.4. Common method bias

Harman's single factor test was performed to ensure that the data did not suffer from the common method bias (Harman, 1976; Podsakoff

Table 2. Scale construction with rotated component.

	Normative CSR M = 2.5 (SD = 0.878)	Instrumental CSR M = 3.13 (SD = 0.784)
	Cr. Alpha = 0.866	Cr. Alpha = 0.897
My company is generous with its donations.	0.921	
My company has innovative donation programmes that support non-profit organisations; in particular, those that promote the self-sufficiency of economically disadvantaged people.	0.926	
My company dedicates a significant percentage of its donations to programmes developed in Spain.	0.922	
My company dedicates a significant percentage of its donations to programmes developed outside of Spain.	0.549	
My company has a summer internship or part-time programme for students.	0.515	
My company has an exceptionally strong programme of in-kind donations, or participates in other positive community activities.	0.925	
My company supports the development of local businesses or community programmes and activities.		0.726
My company has a benefit-sharing programme that has recently benefited most of its workers.		0.658
My company applies pollution control programmes in its commercial operations.		0.793
My company applies pollution prevention programmes, including those for reducing emissions and toxic products.		0.756
My company dedicates resources to R&D activities related to improving the safety of its products or services.		0.742
My company promotes policies that respect business ethics.		0.813
My company has undertaken significant corporate governance initiatives.		0.808

et al., 2012). The results suggest that 48% of an unrotated factor solution is explained by one factor, which is still below the recommended threshold of 50%. It may therefore be concluded that the sample is not likely to suffer from the common method bias.

4. Results

One-way ANOVAs were run to test the effects of gender and sector with a bias corrected accelerated bootstrapping procedure of 5,000 samples (see Table 3 for a more detailed outline of the ANOVA results). The results reveal a significant difference in gender for the normative CSR practice, with female-led firms engaging significantly more than male-led ones: F (1,241) = 14.709, p = 0.000***, M_f = 2.85 (SD = 0.908); M_m = 2.38 (SD = 0.907). In turn, male-led firms engage significantly more in instrumental CSR practices than female-led ones: F (1,243) = 2.884, p = 0.091*, M_m = 3.18 (SD = 0.788), and M_f = 2.98 (SD = 0.799). When testing for the sector effect, no significant difference was found in relation to normative CSR: F (1,241) = 0.00, p = 0.028**. However, instrumental CSR practices appear to be more prevalent for the B2B sector than for B2C: F (1,243) = 4.857, p = 0.985 (ns), M_{B2B} = 3.3 (SD = 0.749), and M_{B2C} = 3.06 (SD = 0.803).

The MANOVA analysis has revealed that the interplay between gender and sector significantly affects both normative and instrumental CSR: F (2,237) = 4.5 p = 0.012**; Wilk's Λ = 0.963, partial η^2 = 0.037 (see Table 4 for more detail). Female-led firms are consistently engaging in both dimensions of CSR, which is, nonetheless, significantly stronger for the B2B sector. Interestingly, when exploring gender differences in sectors individually, we find that male-led firms engage more in instrumental CSR in the B2C sector than female-led ones.

Overall, these results suggest that female leaders engage in normative CSR practices significantly more than male leaders (H1), who commit to instrumental CSR much more than their female counterparts (H2). Although no significant sector effect was found for normative CSR (H3), B2B franchising companies engage in instrumental CSR significantly more than B2C companies (H4).

Interesting and counter-intuitive results have been found when comparing the effects of the interplay between gender and sector. As such, no evidence has been found to support the view that female-led firms may engage more in CSR in the B2C sector than in the B2B sector. Instead, our results suggest that female-led firms engage more in both normative and instrumental CSR practices in B2B than in B2C (H5). For male-led firms, by contrast, we find no evidence to show they engage differently with regards to normative or instrumental CSR practices between sectors; we show that male-led firms engage more in instrumental CSR in the B2C sector than female-led firms (H6).

No significant effects have been identified when testing for control variables. It may thus be concluded that gender and sector have significant effects on normative and instrumental CSR regardless of firm age and size, or leader age (see Appendix B for full control variable analysis).

5. Discussion

Our research findings provide empirical support for our theoretical propositions that leader gender and the sector in which the franchise operates influence the firm's normative and instrumental CSR practices. Both the univariate and multivariate results show that female-led firms engage significantly more with normative CSR (e.g., in practices related to philanthropy and social programmes) compared to male-led firms. This finding supports the premise propounded by Galbreath (2018), who suggests that the presence of women on boards tends to propel the firm's engagement with socially responsible actions such as community engagement. Similarly, our results suggest that male-led firms engage more in instrumental CSR related to core business practices (e.g., employee remuneration, the environmental impacts of operations, and compliance with corporate governance codes) compared to female-led firms. This finding aligns with the notion proposed by Adams et al. (2011), whereby male directors tend to focus on financial aspects and shareholders, rather than on a broader spectrum of stakeholders.

Interestingly, our study does not find any empirical support for the view that B2C firms engage more in normative CSR practices than B2B firms. However, we find that firms in the B2B sector engage more in instrumental CSR than firms in the B2C sector, which is consistent with previous studies (Sheikh and Lim, 2011; Bruhn et al., 2014; Di Martino et al., 2019).

The most interesting and counter-intuitive findings may come from our exploration of the interplay between gender, sector, and CSR practices. Rather than finding that female-led firms engage in CSR practices more in the B2C sector (as one might expect if leaders are motivated by consumer expectations), we find evidence that female-led firms engage more in both normative and instrumental CSR in the B2B sector, as compared to the B2C sector. We also find that male-led firms engage in CSR very differently to what we predicted, as there are no significant differences in how male-led firms engage in CSR practices (normative or instrumental) between the B2B and B2C sectors. Interestingly, however,

Table 3. Univariate analysis results.

	Gender		Sector	
	Female-led firms	Male-led firms	B2C	B2B
Normative CSR	F (1,241) = 14.709, p = 0.000, η^2 = 0.058 (H1 *supported)*		F (1,241) = 0.00, p = 0.985, η^2 = 0.0 (*H3 rejected)*	
	2.85 [2.62; 3.07] (SD = 0.908)	2.38 [2.25; 2.5] (SD = 0.907)	2.5 [2.37; 2.63] (SD = 0.861)	2.5 [2.28; 2.71] (SD = 0.926)
Instrumental CSR	F (1,243) = 2.884, p = 0.091, η^2 = 0.012 (H2 *Supported)*		F (1,243) = 4.857, p = 0.028, η^2 = 0.020 (H4 *supported)*	
	2.98 [2.8; 3.17] (SD = 0.799)	3.18 [3.07; 3.29] (SD = 0.788)	3.06 [2.84; 3.17] (SD = 0.803)	3.3 [3.13; 3.47] (SD = 0.749)

Note: Bootstrapping BCa 95% confidence intervals are posted in brackets.
Our results hold for all three levels of significance: * (p-value <0.1); ** (p-value <0.01); *** (p-value <0.001).

Table 4. Multivariate analysis results.

FEMALE LEADERS (multivariate analysis: F = 6.667, p = 0.002; Wilks' Λ = 0.818)			
Normative	B2C	2.70 [2.45; 2.94] SD = 0.90	F (1,61) = 5.101, p = 0.028 η^2 = 0.077
	B2B	3.25 [2.82; 3.62] SD = 0.823	
Instrumental	B2C	2.77 [2.59; 2.96] SD = 0.678	F (1,61) = 13.536, p = 0.000 η^2 = 0.182
	B2B	3.52 [3.14; 3.92] SD = 0.846	
MALE LEADERS (multivariate analysis: F = 2.836, p = 0.061; Wilks' Λ = 0.969)			
Normative	B2C	2.43 [2.29; 2.57] SD = 0.840	F (1,177) = 2.033; p = 0.156 η^2 = 0.011
	B2B	2.24 [2.03; 2.46] SD = 0.815	
Instrumental	B2C	3.15 [3.01; 3.31] SD = 0.822	F (1,177) = 0.284 p = 0.595 η^2 = 0.002
	B2B	3.22 [3.03; 3.43] SD = 0.708	

Note: Bootstrapping BCa 95% confidence intervals are posted in brackets.

male-led firms engage in more instrumental CSR in the B2C sector compared to female-led firms. These findings add more detailed nuances to the study by Brammer et al. (2009), which argues that female leaders may better understand end consumers and engage their organisations in activities that satisfy them and other stakeholder groups in the B2C sector and reinforce their loyalty. Our findings suggest that the logic of how female leaders add value to franchise businesses does not extend from reputation to CSR. This may not come as a surprise, as reputation is a concept that is judged from an external perspective, while CSR activity is driven from within the organisation.

Importantly, however, our findings suggest a boundary condition in terms of types of CSR practices that female leaders may use to please consumers. Female-led firms do not seem to engage more in CSR practices when they may be more instrumentally valuable (i.e., the B2C sector). Instead, they pursue CSR practices more when it may be less so (the B2B sector). This suggests that female leaders are not prepared to compromise on how their firms practice CSR, even if it could benefit them financially, perhaps driven by moral concerns rather than benefits, as some literature suggests (Peterson et al., 2001; Lan et al., 2008; Awan et al., 2021). While these findings challenge theories that suggest that female-led firms engage more in CSR in the B2C sector than male-led firms, they lend support to stewardship theories (e.g., Bernstein et al., 2016), which suggest that female-led firms are likely to engage in activities for building social capital (Addis and Mahalik, 2003) through mechanisms such as CSR, especially when interorganisational relationships are important, as in the B2B sector (Gansser et al., 2021).

Male leaders seem to be different, as they appear to guide their firms towards CSR practices through a much more instrumental approach, engaging significantly more in instrumental CSR in the B2C sector than female-led firms. What is interesting here is that engaging in CSR in the B2C sector may bring financial rewards from increased consumer retention and loyalty (Korschun et al., 2009), better brand identification among consumers (Korschun et al., 2014), greater efficiency and effectiveness in franchisee management (Kim et al., 2019), improved quality, satisfaction and service perceptions among consumers (Brady and Cronin, 2001), and greater employee satisfaction by increasing organisational commitment and lowering staff turnover intentions (Karatepe et al., 2007). This suggests that male leaders tend to engage in instrumental CSR activities when the opportunities for instrumental benefits are high. Contrary to expectations, it appears that male leaders may adjust their CSR activities by focusing on the end consumer (B2C), possibly with an eye on the instrumental benefits this could bring to their organisations. As with the results related to female leaders, we can link these findings to the literature suggesting that men tend to make decisions based more on cost-benefit analysis than moral grounds (Gonzalez-Rodriguez et al., 2016; Choongo et al., 2019).

5.1. Limitations and directions for future research

This study is subject to a number of limitations; for example, in relation to being conducted within one geographical location (in one country). This limitation provides researchers with promising opportunities for further research to adapt and test the proposed framework in a different country and, perhaps, in broader contexts, e.g., non-franchise industries. In fact, because franchising has a number of special features as a business model, the CSR content in this industry may differ from the type of CSR practices implemented by companies that are not franchises. We therefore recognise that there is a limitation restricted by the field of study analysed. We consider it of great interest for future research to explore the normative and instrumental content of CSR in broader fields, such as SMEs or internationalised companies, to show whether there are also gender and sector differences outside the franchise format.

We also consider the nature of CSR practices through a previously established categorisation; future research could also consider examining how leadership gender and sector interact in terms of delivering a wider impact (i.e., addressing more complex issues such as climate change, poverty, etc). Although our findings support the premise that female-led firms engage more in normative CSR when they are part of homogeneous environments (e.g., the B2B franchise sector, which is characterised by the presence of a small number of clients, long purchasing cycles, and the creation of long-term alliances), the reasons for the deeper engagement of female-led firms in CSR practices in the B2B

sector compared to the B2C one is still unclear and warrants further exploration (Mandell and Pherwani, 2003; Duff, 2013; Collyer, 2016; Mysirlaki; Paraskeva, 2020). Finally, based on the results obtained in our study, which find a relationship between gender and sector in the CSR practices of franchise companies, we consider that future research could benefit from the use of structural equation modelling (SEM) when identifying other factors that may influence the gender, sector and CSR relational pattern.

6. Conclusions

Our results provide a deeper understanding of how leader gender and sector may influence CSR practices. By conducting primary research with leaders of franchise businesses in Spain, we have been able to look at these differences in the franchising context, which to the best of our knowledge has not been done before. In short, the insights presented here conclude that female-led firms are more inclined to engage in normative approaches to CSR, while male-led firms are more likely to engage in instrumental approaches. Moreover, franchise companies in the B2B sector tend to engage more in instrumental CSR.

Our most interesting results involve the interplay between gender, sector, and CSR practices. While previous research has suggested that female leaders may be more flexible than their male counterparts in guiding their organisations towards stakeholder expectations in B2C contexts, our findings find the reverse. We posit that responsible leadership decisions, such as engaging a firm in CSR practices of a normative or instrumental nature, may act as boundary conditions to this previously reported flexibility. We also find that male-led firms engage more in instrumental CSR in contexts that are most likely to serve their own and their firm's interest (i.e., the B2C sector).

Declarations

Author contribution statement

Maria Fernandez-Muiños, PhD; Anastasiya Saraeva: Conceived and designed the experiments; Performed the experiments; Analyzed and interpreted the data; Contributed reagents, materials, analysis tools or data; Wrote the paper.

Kevin Money: Conceived and designed the experiments; Analyzed and interpreted the data; Contributed reagents, materials, analysis tools or data; Wrote the paper.

Irene Garnelo-Gomez; Luis Vazquez-Suarez: Contributed reagents, materials, analysis tools or data; Wrote the paper.

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Data availability statement

Data will be made available on request.

Declaration of interests statement

The authors declare no conflict of interest.

Additional information

No additional information is available for this paper.

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Appendix A. Sample size frequencies

Table A.1. Gender and sector.

	B2C	B2B	Total
Male-led firms	129	54	**183**
Female-led firms	45	18	**63**
Total	**174**	**72**	**246**

Table A.2. Leader age.

Years	Sample	Percent
<35	21	8.5
36–50	98	39.8
>50	127	51.6

Table A.3. Firm age.

Years	Sample	Percent
<9	16	6.5
10–14	37	15
15–19	56	22.8
20–25	51	20.7
>25	86	35

Table A.4. Firm size.

Number of establishments	Sample	Percent
<10	20	8.1
10–49	151	61.4
50–99	56	22.8
100–150	11	4.5
>150	8	3.3

Appendix B

Table B.1. Control variables: ANOVA results.

		Normative CSR	Instrumental CSR
Mean scores and SD			
Leader age	<50	2.42 [2,26; 2.57] SD = 0.858	3.09 [2.96; 3.22] SD = 0.736
	50 and over	2.57 [2.42; 2.73] SD = 0.892	3.16 [3.02; 3.31] SD = 0.846
Firm age	14 years and under	2.47 [2.25; 2.71] SD = 0.883	3.19 [2.95; 3.42] SD = 0.849
	15–25 years	2.46 [2.29; 2.63] SD = 0.911	2.13 [2.96; 3.27] SD = 0.804
	>25 years	2.56 [2.38; 2.73] SD = 0.84	3.10 [2.94; 3.26] SD = 0.753
Firm size	50 and under establishments	2.49 [2.35; 2.63] SD = 0.901	3.14 [3.022; 3.26] SD = 0.8
	>50 establishments	2.53 [2.34; 2.71] SD = 0.827	3.1 [2.92; 3.28] SD = 0.786
Univariate statistics			
Leader age		F (1,240) = 1.839 p = 0.176	F (1,240) = 0.5889 p = 0.444
*Firm age**		F (2,239) = 0.302 p = 0.740	F (2,239) = 0.187 p = 0.830
Firm size		F (1,241) = 0.106 p = 0.745	F (1,241) = 0.140 p = 0.708

Note: Bootstrapping BCa 95% confidence intervals are posted in brackets.

Notes: The study employs only two continuous variables of CSR practices (normative and instrumental CSR), as dependent variables rated with a 5-point Likert scale. Independent measures are categorical, including gender and sector (as well as control variables: leader age, and firm age and size).

* Post hoc tests (Tuckey and Bonferroni) are not significant for all group comparisons.

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