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The Impact of Personal Satisfaction on the Environmental, Social, and Governance Practices of Chinese Accounting Managers

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Article

The Impact of Personal Satisfaction on the Environmental, Social, and Governance Practices of Chinese Accounting Managers

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Abstract: The accounting profession plays an important role in upholding ethical standards and environmental integrity. This study examines the impact of personal life, career, and family satisfaction on the environmental, social, and governance practices of Chinese accounting professionals in Hong Kong. Drawing on the theories of moral identity and self-determination, this study hypothesises that professional ethical behaviours, such as corporate social responsibility (CSR) and environmental protection, are positively correlated with well-being in the workplace and the family and personal lives of individuals. For the research methodology, this study employs a combination of rating scales, namely, the satisfaction with life scale, the generic job satisfaction scale, the family satisfaction scale, the CSR orientation (CSRO) scale, and the environmental motive scale. The responses of 478 accounting professionals in Hong Kong were analysed. SPSS Version 26.0 was used for data analysis. Significantly positive correlations between personal satisfaction and CSRO and between personal satisfaction and motivations for environmental sustainability were detected. In contrast to family satisfaction, life and job satisfaction were more intricately correlated with enhanced CSR commitment and environmental concern. Job satisfaction was a significant predictor of both CSR commitment and environmental responsibility, although this study has limitations, including potential response biases, cultural specificity, and self-reporting inaccuracies. Ethical practices and sustainability in accounting can be significantly enhanced by improving personal well-being. Professionals in this type of work environment may enhance their ethical engagement and environmental stewardship. This study offers theoretical and practical contributions to the research on the accounting profession in Hong Kong.

Keywords: corporate social responsibility; environmental governance; life satisfaction; accounting profession; environmental; social and governance practices

1. Introduction

Accountants and accounting managers play crucial roles in environmental sustainability and corporate social responsibility (CSR), in which stakeholder interests, such as profitability, social responsibility, and environmental responsibility, are heavily stressed. Stakeholders include companies, their investors, clients and consumers, and the general public [1,2]. Firms engaged in CSR operations seek solutions to fulfil the interests of various stakeholders, not only management, by devoting material resources in addition to maximising earnings.

Among the highly publicised scandals related to environmental sustainability and CSR are the anomalous emission reporting of Volkswagen and the fake accounts of Wells Fargo; these issues highlight the critical role played by accounting professionals in ensuring environmental standards and ethical transparency [3,4]. These cases also underscore the need to investigate factors that drive accounting professionals towards committing to and advocating CSR and environmental practices—the specific concerns of this study.

The public has increasingly focused on CSR or socially responsible activities in the workplace. Brieger et al. (2021) [5] and Ko (2021) [6] revealed a robust relationship between individual civic involvement and well-being. These studies have shown that individuals who are satisfied with their family, career, and personal lives are more concerned with greater environmental and social challenges. This relationship is supported by psychological and management theory—self-determination theory (SDT)—which addresses key psychological needs, including autonomy, competence, and community; these dimensions enhance personal pleasure and environmental awareness [7,8]. Personal contentment is the factor influencing moral behaviour in the workplace and attitudes towards sustainable community entrepreneurship [9].

However, there is a significant gap in the literature linking personal satisfaction to ethical leadership together with CSR orientation among accounting professionals. Again, the mechanisms by which personal satisfaction within different domains of life can drive professional ethical behaviours within the accounting sector are not well explored, particularly in Hong Kong's context. It also aims to further bridge these gaps in the research and identify the specific channels through which personal satisfaction exerts an influence on CSR and environmental practices among Chinese accounting professionals.

1.1. Research Questions and Hypotheses

This study aims to explore how moral behaviour in the workplace amongst Chinese accounting professionals in Hong Kong is influenced by personal satisfaction. These focal points of research are addressed by the following questions:

Research question 1: What is the relationship between life, job, and family satisfaction and the CSROs of Chinese accounting professionals?

Research question 2: What is the relationship between life, job, and family satisfaction and the motivations for environmental sustainability amongst Chinese accounting professionals?

Research question 3: Can life, job, and family satisfaction predict the CSROs of Chinese accounting professionals?

Research question 4: Can life, job, and family satisfaction predict the motivations for environmental sustainability amongst Chinese accounting professionals?

Aligned with the research questions, the following hypotheses are proposed:

Hypothesis 1 (H1). *Significantly positive relationships exist between life, job, and family satisfaction and the CSROs of accounting professionals. A high level of satisfaction is correlated with a strong inclination towards CSR practices.*

Hypothesis 2 (H2). *Significantly positive relationships exist between life, job, and family satisfaction and the motivations for environmental sustainability amongst accounting professionals.*

Hypothesis 3 (H3). *Life, job, and family satisfaction are predictors of the CSROs of accounting professionals.*

Hypothesis 4 (H4). *Satisfaction levels can predict the motivations for environmental sustainability amongst accounting professionals.*

H1 to H4 are used to investigate the relationships amongst personal life satisfaction, CSROs, and the environmental practices of Chinese accounting professionals in Hong Kong. This study contributes to the theoretical knowledge of the relationships between personal satisfaction and environmental, social, and governance (ESG) practices and ethics and provides practical insights into ESG policies in the accounting profession in Hong Kong. The research frame diagram is shown in Figure 1.
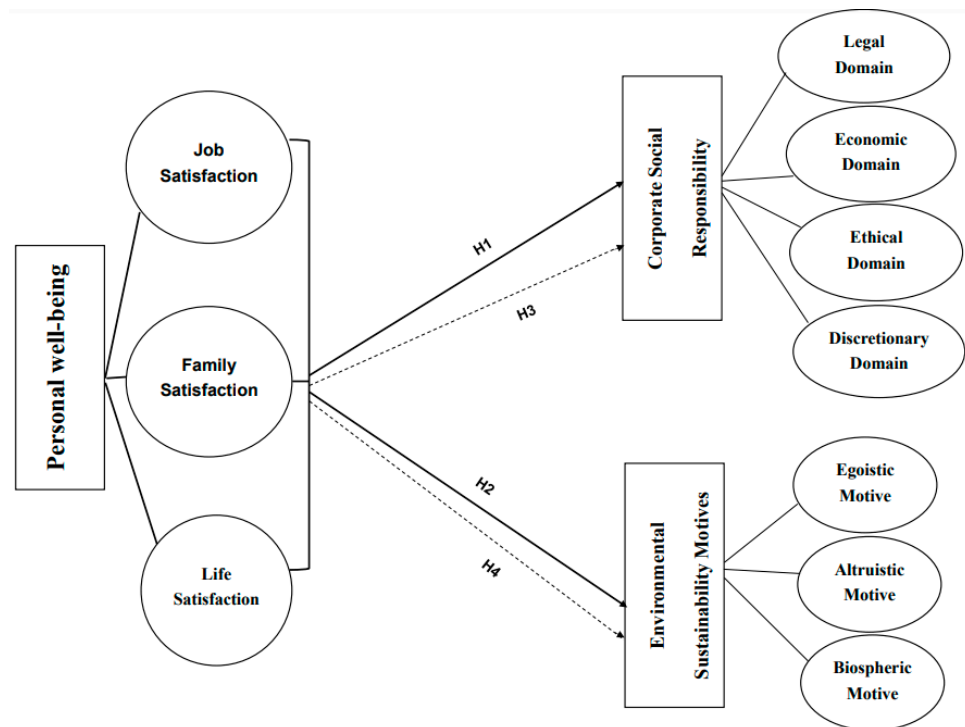
Figure 1. The research model.

1.2. Conceptual Framework

The satisfaction derived from life, work, and family considerably affects the morality and values of individuals, as manifested in their practice of CSR and environmental sustainability. Previous works exploring human psyche have utilised various management and psychological studies. Deci et al. (2017) [10] applied SDT and emphasised the importance of meeting different needs, such as relationships, proficiency, and independence, as basic elements of psychological well-being. Nazir, Islam, and Rahman (2021) [11] explained that fulfilling the desires of individuals improves their moral behaviour and social responsibility. Proponents of positive psychology, such as Arslan and Wong (2022) [12], have confirmed that happy individuals with great life satisfaction are likely to act responsibly and ethically across all aspects of life.

At the business level, moral identity theory [13] suggests that the ethical behaviours of individuals vary depending on their self-perception of morality, consequently influencing organisational ethics. High levels of job satisfaction and happiness from personal relationships contribute to a high self-perceived sense of righteousness [14], which helps firms effectively engage in social responsibility practices [15]. Furthermore, according to green management theory, high levels of environmental awareness and ethical standards amongst corporate leaders increase the likelihood of companies adopting sustainable environmental practices [16].

Regarding job satisfaction, social exchange theory (SET) explains how employees develop loyalty to organisations and foster ethical behaviour by actively engaging in CSR activities [17,18]. The prevailing view is that happiness is correlated with good mental health and social balance. However, insights into emotional status by Qing et al. (2020) [19] and Ouakouak et al. (2020) [20] suggest that, even amongst individuals "without strong or distinct standpoints or perspectives," a sense of satisfaction can considerably influence their ethical inclinations. In other words, individuals who are content with themselves are likely to select moral behaviour over immoral actions when faced with ethical dilemmas (e.g., they choose honesty over theft). This process involves examining personal desires and alignment of views with public norms and responsibilities that drive individual fulfilment. These considerations regarding the satisfaction of individuals and/or organisations contribute

to shaping actions that build satisfaction at both the individual and organisational levels, subsequently promoting sustainable development within communities or regions [21,22].

1.3. Current Research Overview

The focused agendas around which the current research is designed are summarised below:

The purpose of this research: This study's aim is to examine the impacts of personal satisfaction on professional ethics and moral conducts, such as CSRO and environmental motives among accounting professionals within the unique cultural and corporate context in Hong Kong.

Literature gaps: Although personal satisfaction has been recognised to affect wider societal responsibilities, the literature still lacks specific insights regarding how this would relate to ethical behaviour and eventual moral conduct in ESG practices among Chinese accounting professionals, particularly in Hong Kong. In fact, most existing studies do not address the cultural nuances which influence these relationships in the Asian context.

The importance and significance of this study: Discussions of these gaps are important both at a theoretical and practical level. Theoretically, this study will help deepen the understanding of how personal satisfaction correlates with professional ethics and responsibility. At a practical level, it will offer valuable insight that may guide companies desiring to improve the practice of CSR through better employee satisfaction. It fills an important gap in knowledge, and it contributes to academia and industry alike by proposing a way through which personal well-being can be effectively integrated into corporate ethics programmes.

2. Literature Review

2.1. Well-Being, Happiness, and Professional Responsibilities

Personal well-being is always examined in terms of its impacts on personal happiness and mental health, but its impacts extend into professional ethics and performance. Diener et al. (2021) [23] define well-being as an assessment of one's life as either satisfactory or unsatisfactory, experiencing positive moods and emotions versus negative ones. Although prior studies have shown that greater personal happiness translates into greater involvement with other people via participation in community activities such as voluntary work [24], there is insufficient exploration of how this well-being specifically translates into ethical behaviour and moral conducts for high-stakes professions like accounting. For example, people with a high sense of well-being are more likely to participate in beneficial activities that serve society, such as voluntarism, charity donations, and active participation in community affairs [25]. This point of oversight thus reflects an important gap in the extant literature regarding the specific impacts of personal well-being on the ethical responsibilities among accounting professionals.

Personal happiness influences individuals' work ethic and performance. Bellet, De Neve, and Ward (2024) [26] determined the presence of a strong correlation between contentment in the workplace and happiness in life, which affects the general output and moods of employees in organisations. Interestingly, personal happiness at work can cause individuals to leave their current workstations permanently or temporarily due to an increased sense of belonging and satisfaction elsewhere [27]. These effects are particularly noticeable in careers involving high levels of morality and mutual trustworthiness, including the field of accounting [28,29]. Another explanation is that accounting professionals with high job satisfaction are likely to apply high ethical standards at the personal level in addition to striving for transparency in what they do as professionals [30].

2.2. Psychological Theories: Personal Satisfaction, Professional Ethics, and Ethical Behaviour

Ryan et al. (2021) [31], who developed SDT, emphasised competency, autonomy, and relatedness in exploring individual needs. If these needs are fulfilled, individuals are likely to be filled with a sense of living. In the field of professional ethics, the application of SDT suggests that employees who feel competent and autonomous are more inclined to demonstrate moral conduct and compliance with the values of their organisation [10].

However, the use of SDT in evaluating the ethical behaviours of accounting professionals, particularly within Chinese cultural contexts, is still underexplored. This study intends to address this gap by using SDT to investigate the particular effects of personal satisfaction on ethical decision-making processes among Hong Kong accountants. When psychological needs are met, employees are likely to be satisfied with their work and show a deep commitment to ethical behaviour. For instance, accountants might quit well-paid jobs if they are placed under continuous pressure to fulfil ambitious financial goals. Instead, they favour employment with low salaries but offer meaningful engagement and ethical decision-making processes.

Prior studies have shown that ethical professional behaviour is positively correlated with positive psychology. In particular, high social responsibility and enhanced ethical behaviour are positively correlated with increased happiness and life satisfaction [24]. People who perceive themselves as moral individuals are also likely to conduct themselves in virtuous ways in accordance with the moral identity theory proposed by Aquino and Reed (2002) [13]. Furthermore, green management theory [16] argues that managers who place high importance on environmental consciousness and good morals tend to adopt practices that can perpetuate themselves, thus altering the culture of their organisations and their policies.

2.3. Satisfaction, CSR, and Environmental Responsibility of Accounting Professionals

Previous studies have explored the close correlations between happiness and individuals' involvement in corporate citizenship activities. According to Glavas and Kelley (2014) [32], employees are most likely to participate in CSR programmes when they are contented with their general life situation, including their job and family conditions. This relationship extends to motivations for environmental sustainability [33], in which people with a high personal well-being are usually inclined towards environmental matters and motivated towards sustainable actions [34]. Although the correlation between the happiness of individuals and how they act towards the environment and society through their profession is a significant predictor of social and environmental responsibility in the workplace, there is a paucity of knowledge in the literature on how this relationship shows itself within the Hong Kong accounting profession. This study adds to the literature by investigating how personal happiness promotes CSR and environmental sustainability activities among accounting professionals, taking into account their specific cultural and professional contexts.

Accounting professionals promote CSR and environmental sustainability by adhering to ethical standards. Well-publicised cases have shown that the dishonesty of accounting professionals has resulted in profoundly serious business problems. The emission reporting scandal of Volkswagen revealed how dishonest dealings translate into massive financial losses and reputation damage [35]. Similar situations stress the need for accounting professionals to remain vigilant in terms of morality and provide them with opportunities to be empowered via CSR activities.

2.4. Chinese Cultural and Professional Context, Research Gaps, and Emerging Trends

International standards and local customs and traditions both affect the professional ethics and conduct of accounting professionals in Hong Kong. For example, the use of Confucian principles emphasises harmony, respect for roles, and filial piety of other people. Therefore, the impact of culture is important in appreciating the larger context in which accounting professionals in China work, particularly with respect to their CSR attitudes and environmental sustainability.

Despite the extensive literature on personal satisfaction in professional contexts, only a few studies have focused on accounting professionals in Hong Kong and the relationships amongst personal happiness, CSROs and environmental motives. These aspects manifest as global trends towards sustainability and ethical governance. In this work, the research gap is addressed by investigating the relationship between personal well-being and professional

responsibilities (including CSR and environmental sustainability practices), particularly in the economically imperative context of Hong Kong. The findings can guide policies and practices towards improved ethical behaviour and CSR participation amongst accounting professionals, thereby moving this profession towards a highly ethically responsive and environmentally conscious position.

3. Methodology

This study investigated the correlations between personal satisfaction (in life, job, and family) and attitudes, behaviours, and thoughts with respect to the ESG practices of Chinese accounting professionals in Hong Kong. Given the complexity of the ESG concept, different academic scales were combined to effectively measure these dimensions within organisational contexts. Five different instruments were utilised.

3.1. Instruments

(1)   The satisfaction with life scale (SWLS) by Diener et al. (1985) [36], which includes 5 items;
(2)   The generic job satisfaction scale (GJSS) by Macdonald and MacIntyre (1997) [37], which includes 10 items;
(3)   The family satisfaction scale (FSS), which is based on the work of Olson et al. (2004) [38] and includes 10 items;
(4)   The CSRO scale by Turker (2009) [39], which includes 18 items;
(5)   The environmental motive scale (EMS), which is based on the work of Schultz (2000, 2001) [40,41] and includes 12 items.

This study was developed via consultations with experts and a review of the relevant literature. The questionnaire was structured into six sections. The first section was used to gather demographic information, including age, gender, education level, and work experience, whilst the remaining sections assessed various aspects of satisfaction and ESG-related attitudes and behaviours.

The SWLS assesses the global judgement of the quality of life of individuals using a 7-point Likert scale (1 for "strongly disagree" to 7 for "strongly agree"). Scores are summed across items such as "the conditions of my life are excellent" and "I am satisfied with my life". The higher the scores are, the greater the life satisfaction. The Chinese translation of the SWLS has acceptable psychometric properties [42].

The GJSC measures job satisfaction across various aspects of job roles and the work environment on a 5-point Likert scale (1 for "strongly disagree" to 5 for "strongly agree"). The total scores are categorised to reflect the levels of job satisfaction. Items with scores of less than 25 points indicate low job satisfaction, whereas those with scores greater than 60 points indicate high job satisfaction. The scale has been adapted and validated for Chinese samples in different industries, including the hospitality sector [43] and the social service sector [44].

The FSC evaluates family satisfaction using a 5-point Likert scale (1 for "very dissatisfied" to 5 for "extremely satisfied"). The items include "the degree of closeness between family members" and "concern of family members for each other". The higher the scores are, the greater the satisfaction.

The CSRO assesses employee orientations across four domains of CSR, namely, the economic domain (4 question items, including "we have been successful at maximising our profits"), the legal domain (4 question items, including "the managers of this organisation try to comply with the law"), the ethical domain (5 question items, including "our business has a comprehensive code of conduct") and the discretionary citizenship domain (5 question items, including "our business gives adequate contributions to charities"). The CSRO scale ranges from 1 for "strongly disagree" to 7 for "strongly agree". The higher the scores are, the greater the level of agreement or implementation of CSR practices.

The EMS focuses on the environmental aspect across three dimensions, namely, the egoistic, altruistic, and biospheric dimensions. The 7-point Likert scale ranges from 1 for "not important" to 7 for "extremely important".

The hybrid questionnaire used in this study was pretested with a group of accounting professionals to ensure the clarity and relevance of the items. The final version of the questionnaire was distributed to a sample of 1000 accounting professionals in Hong Kong. The participants were randomly selected from a list obtained from the Hong Kong Institute of Certified Public Accounting professionals (HKICPA). The participants were invited to complete the questionnaire online or in paper format according to their preference. An online questionnaire was forwarded to eligible participants using a secure survey platform for online distribution, and, for paper format, the questionnaires were mailed with prepaid return envelopes.

3.2. Samples and Data Collection

Hiebl et al. (2018) [45] and Kim et al. (2018) [46] recommended a sample size of 200–300 to guarantee sufficient power for statistical analyses. However, as the goal of the current research was to ensure the generalizability of the findings across the professional accounting community in Hong Kong, 1000 accountants were surveyed. Eventually, 478 questionnaires were returned, yielding a response rate of 48%. Although the response rate was approximately 1% of the 48,000 HKICPA members, the percentage still provides a statistically significant sample size. This assertion is in line with the power analysis recommendations of Cohen (2013) [47], who provided a guide for determining the appropriate sample size for this study whilst considering the need to balance statistical power and resource efficiency. Reduction in selection bias and assurance of robust statistical validity, especially for small effect sizes, were both ensured by randomly selecting members from the HKICPA registry.

The sampling procedure adopted was simple random sampling. A list of certified public accountants was acquired from the HKICPA registry, which provided a comprehensive and updated database of professionals working in an accounting-related field. From this list, 1000 participants were selected at random by a computer-generated random number sequence. This step was adopted to ensure that every individual in the population had an equal chance of selection, hence reducing selection bias and increasing sample representation. This random sampling approach was justified, as it provided conditions that the findings would generalise to the relatively broader population of accounting professionals in Hong Kong, while providing a robust basis for understanding the correlations between personal satisfaction and ESG-related attitudes and behaviours.

Data for this research were collected from September 2022 to April 2023; however, data until May 2023 were also collected for further study. This study strictly complied with the guidelines set by the Ethics Committee of the researchers' institution. With knowledge of the purpose of the study, all participants provided their consent, and information confidentiality was guaranteed. As only the research team could access the participants' information, data privacy was further secured. The participants were also informed about the research topic and encouraged to ask questions as a method of ensuring adherence to ethical research principles. This methodology guarantees the objectivity of this research and the reliability of the findings.

Statistical analyses were conducted using SPSS version 26.0. Basic statistics (e.g., averages and standard deviations) were used to summarise participant demographics and their scores on the SWLS, GJSC, FSC, CSRO scale, and EMS. Advanced statistical techniques, such as regression analysis and correlation, were used to examine and predict the correlations between personal satisfaction and thoughts, attitudes, and behaviours with respect to the ESG practices of Chinese accounting professionals in Hong Kong.

The generalizability of this study and its findings was primarily limited to demographic factors. Indeed, volunteering new information might introduce self-selection bias. The measurements with self-reporting instruments might also expose the data to the risk of social desirability bias, which can shift the responses of participants towards more socially acceptable answers. These biases were reduced via the anonymous collection of data and the maintenance of response confidentiality.

Coding of Categorical Variables

In this study, categorical variables were systematically coded to prepare them for inclusion in regression analyses:

Gender: Coded as 0 for male and 1 for female subjects, allowing direct interpretation of the effect of being female compared to male.

Age: Coded and grouped as five categories: 1 = Less than 25 years; 2 = 25–31 years; 3 = 32–39 years; 4 = 40–48 years; and 5 = 49 and over.

Education Level: This was a coded ordinal variable, with 1 = diploma/associate, 2 = bachelor, and 3 = masters/postgraduate.

Work Experience: The responses were categorised on the basis of the number of years and coded into five bands: namely, 1 = Less than 3 years, 2 = 3–8 years, 3 = 9–17 years, 4 = 18–26 years, and 5 = 27 years or above.

Salaries: Coded into five brackets to reflect different income levels: 1 = Less than HKD20,000, 2 = HKD20,000–HKD39,999, 3 = HKD40,000–HKD59,999, 4 = HKD60,000–HKD79,999, and 5 = HKD80,000 or above.

Religious Beliefs: Coded as 0 for not religious and 1 for religious, enabling an analysis of the impact of religious beliefs relative to non-religious beliefs.

4. Results

4.1. Factor Analysis

Confirmatory factor analysis (CFA) was selectively performed on the CSRO scale (Turker, 2009 [39]) and the EMS (Schultz, 2000, 2001 [40,41]). This decision was based on the multidimensional nature of these two scales and their direct relevance to the research objectives. The other straightforward and unidimensional scales used in this study did not necessitate the use of CFA.

The structural integrity of the CSRO scale and the EMS was also rigorously evaluated via CFA. The analysis of the CSRO scale reaffirmed its four-factor structure, namely, the legal, economic, ethical, and discretionary aspects of CSR. As shown in Table 1, the fit indices presented strong model alignment with the data. The comparative fit index (CFI) was 0.94, and the Tucker-Lewis index (TLI) was 0.93. Both values exceed the commonly accepted threshold of 0.90. Additionally, the standardised root mean square residual (SRMR) was 0.058, indicating well-fitting model residuals. The root mean square error of approximation (RMSEA) was 0.068, with a confidence interval of 0.060 to 0.075, suggesting a moderate fit within acceptable limits.

Table 1. Confirmatory factor analysis (CFA) results.

Scale	Factors	CFI	TLI	SRMR	RMSEA
CSRO	Legal, Economic, Ethical, Discretionary	0.94	0.93	0.058	0.068
EMS	Egoism, Altruism, Biosphere	0.96	0.95	0.060	0.066

The three-factor structure of the EMS, representing egoism, altruism, and biosphere concerns, was further confirmed by CFA. The key fit indices were satisfactory for theoretical alignment, with a CFI of 0.96 and a TLI of 0.95. The SRMR of the EMS was 0.06, and the RMSEA was 0.066. The confidence intervals were between 0.05 and 0.08, indicating a satisfactory model fit. The upper range of the RMSEA indicated areas for slight refinement.

In summary, the CFA confirmed the adequacy of the CSRO scale and EMS for assessing the CSRO and motivations for the environmental sustainability of accounting professionals in Hong Kong. As opposed to fit indices (CFI, TLI, SRMR, and RMSEA), large chi-square values also confirmed the efficacy of the scales. This study investigated how personal satisfaction influences professional ethics and environmental responsibilities.

4.2. Internal Consistency

The internal consistency of the scales was rigorously assessed using Cronbach's α, a commonly accepted measure of reliability, as shown in Table 2. For the CSRO scale, the α values for the legal, economic, ethical, and discretionary domains were 0.79, 0.78, 0.82, and 0.95, respectively. The entire scale achieved a Cronbach's α of 0.89.

Table 2. Internal consistency (Cronbach's α).

Scale	Subscale/Dimension	Cronbach's α
CSRO	Legal	0.79
CSRO	Economic	0.78
CSRO	Ethical	0.82
CSRO	Discretionary	0.95
EMS	Egoism	0.83
EMS	Altruism	0.93
EMS	Biosphere	0.77
Satisfaction	Job	0.87
Satisfaction	Family	0.84
Satisfaction	Life	0.88

Similar results were found for the EMS, which had α values of 0.83 for egoistic issues, 0.93 for altruism considerations, and 0.77 for biosphere concerns. Strong internal consistency was shown by the work, family, and life satisfaction scores, with α values of 0.87, 0.84, and 0.88, respectively.

All the values were greater than the generally recognised cut-off point of 0.70. Therefore, the scales were accurate indicators of the relevant variables. The high degree of dependability of the selected tools makes them suitable for use in additional statistical studies.

The validation of the reliability and validity of the five instruments—the CSRO scale, the EMS, and the job, family, and life satisfaction scales—laid the groundwork for the subsequent phases of this study. Following these validated methodologies, Pearson's correlation and regression analyses were used to evaluate H1 to H4.

4.3. Descriptive Results

A total of 478 Chinese accounting professionals in Hong Kong participated in this research, and how demographic variables influenced various aspects of personal satisfaction and commitment in the workplace was determined. In terms of demographics, 55% of the participants were female, and 33% were aged between 25 and 31 years. Most of the participants (60.9%) had a bachelor's degree, and 23.6% had a master's or postgraduate degree. With regard to work experience and monthly salaries, 34.3% had 3–8 years of work experience, and 33.3% had monthly salaries between HKD20,000 and HKD39,999. More than two-thirds (65.1%) had no religious affiliation. The general skew, range, and kurtosis values for job, family, and life satisfaction scores are shown in Table 3, for CSRO domains in Table 4, and for environmental motives in Table 5, respectively. These values provide a nuanced view of the central tendencies and variability in the satisfaction levels, corporate social responsibility orientation, and environmental motives across different demographic groups.

Table 3. Demographic characteristics and job, family, and life satisfaction.

Demographic Characteristics	N (%)	Job Satisfaction M (SD)	Skew, (Range), Kurtosi	Family Life Satisfaction M (SD)	Skew, (Range), Kurtosi	Life Satisfaction M (SD)	Skew, (Range), Kurtosi
All	478 (100%)	2.85 (0.55)	0.21, (1.50–4.00), −0.45	2.70 (0.49)	−0.26, (1.30–3.80), −0.15	3.83 (0.26)	0.76, (3.30–4.60), 0.22
Gender							
(1) Male	215 (45.0%)	2.76 (0.58)	0.31, (1.50–4.00), −0.51	2.64 (0.48)	−0.12, (1.30–3.80), −0.34	3.78 (0.25)	0.98, (3.30–4.60), 0.66
(2) Female	263 (55.0%)	2.93 (0.51)	0.25, (1.90–4.00), −0.40	2.74 (0.49)	−0.39, (1.30–3.80), 0.12	3.87 (0.26)	0.64, (3.30–4.60), 0.12
		$t = -3.42$ *		$t = -2.26$ *		$t = -3.79$ **	
Age							
(1) Under 25 years old	58 (12.1%)	2.85 (0.54)	0.19, (1.80–4.00), −0.32	2.68 (0.47)	0.31, (1.80–3.80), −0.52	3.84 (0.27)	0.71, (3.30–4.50), −0.04
(2) 25–31	159 (33.3%)	2.81 (0.57)	0.28, (1.60–4.00), −0.61	2.63 (0.51)	−0.12, (1.30–3.80), −0.38	3.81 (0.25)	0.83, (3.30–4.60), 0.48
(3) 32–39	133 (27.8%)	2.76 (0.53)	0.30, (1.50–4.00), −0.35	2.70 (0.49)	−0.61, (1.30–3.70), 0.09	3.81 (0.23)	0.64, (3.40–4.50), −0.40
(4) 40–48	78 (16.3%)	2.87 (0.51)	0.26, (1.50–4.00), 0.21	2.79 (0.42)	−0.29, (1.60–3.70), 0.13	3.83 (0.29)	0.92, (3.30–4.60), −0.58
(5) 49 or above	50 (10.5%)	3.16 (0.49)	0.01, (2.00–4.00), −0.39	2.79 (0.49)	−0.15, (1.60–3.80), 0.33	3.97 (0.27)	0.40, (1.50–4.60), 0.07
		$F_{(4, 477)} = 5.28$ **		$F_{(4, 477)}$ =2.04		$F_{(4, 477)}$ =4.07	
		(5) > (1), (2), (3), and (4)				(5) > (1), (2), (3), and (4)	
Education Level							
(1) Diploma/Associate	74 (15.5%)	3.02 (0.54)	0.03, (1.60–4.00), −0.28	2.78 (0.43)	0.12, (1.60–3.70), −0.11	3.92 (0.29)	0.48, (3.30–4.60), −0.01
(2) Bachelor	291 (60.9%)	2.82 (0.53)	0.34, (1.50–4.00), −0.26	2.68 (0.49)	−0.21, (1.30–3.80), −0.25	3.81 (0.24)	0.82, (3.30–4.60), 0.28
(3) Master/Postgraduate	113 (23.6%)	2.80 (0.57)	0.08, (1.50–4.00), −0.80	2.70 (0.50)	−0.49, (1.30–3.80), −0.04	3.83 (0.26)	0.72, (3.30–4.60), 0.20
		$F_{(2, 477)} = 4.53$ *		$F_{(2, 477)}$ =1.21		$F_{(2, 477)}$ =5.51 *	
		(1) > (2) and (3)				(1) > (2) and (3)	
Work Experience							
(1) Less than 3 years	59 (12.3%)	2.87 (0.56)	0.22, (1.80–4.00), −0.36	2.70 (0.49)	0.36, (1.80–3.80), −0.49	3.84 (0.27)	0.66, (3.30–4.50), −0.12
(2) 3–8 years	164 (34.3%)	2.87 (0.56)	0.25, (1.60–4.00), −0.62	2.63 (0.50)	−0.17, (1.30–3.70), −0.38	3.81 (0.24)	0.81 (3.30–4.60), −0.48
(3) 9–17 years	151 (31.6%)	2.77 (0.52)	0.30, (1.50–4.00), −0.26	2.71 (0.49)	−0.65, (1.30–3.70), 0.15	3.79 (0.23)	0.79, (3.30–4.50), 0.10
(4) 18–26 years	79 (16.5%)	2.96 (0.49)	0.23, (1.50–4.00), 0.04	2.76 (0.43)	−0.42, (1.60–3.70), 0.29	3.89 (0.29)	0.65, (3.30–4.60), 0.17
(5) 27 years or above	25 (5.2%)	3.28 (0.41)	−0.25, (2.00–4.00), 0.20	2.92 (0.49)	0.39, (2.10–3.80), −0.86	4.01 (0.26)	0.28, (3.60–4.50), −0.22
		$F_{(4, 477)} = 5.97$ **		$F_{(4, 477)} = 2.51$ *		$F_{(4, 477)} = 5.33$ **	
		(5) > (1), (2), and (3)		(5) > (2)		(5) > (2) and (3); (4) > (3)	
Salaries							
(1) Less than HKD20,000	40 (12.1%)	3.01 (0.48)	0.33, (2.00–4.00), −0.08	2.71 (0.50)	.35, (1.80–3.80), −0.40	3.90 (0.26)	0.75, (3.60–4.50), −0.10
(2) HKD20,000–HKD39,999	155 (33.3%)	2.77 (0.57)	0.37, (1.80–4.00), −0.58	2.62 (0.50)	−0.07, (1.30–3.70), −0.36	3.80 (0.24)	0.83, (3.30–4.60), 0.52
(3) HKD40,000–HKD59,999	181 (27.8%)	2.78 (0.53)	0.24 (1.50–4.00), −0.40	2.72 (0.49)	−0.59, (1.30–3.70), 0.08	3.81 (0.25)	0.89, (3.30–4.60), 0.51
(4) HKD60,000–HKD79,999	83 (16.3%)	2.97 (0.50)	0.19, (1.50–4.00), 0.12	2.75 (0.43)	−0.36, (1.60–3.80), 0.44	3.88 (0.28)	0.61, (3.30–4.60), 0.08
(5) HKD80,000 or above	19 (10.5%)	3.33 (0.42)	0.44, (2.80–4.00), −1.42	2.89 (0.51)	0.38, (2.10–3.80), −0.97	4.05 (0.22)	0.34, (3.70–4.50), 0.75
		$F_{(4, 477)} = 7.48$ **		$F_{(4, 477)}$ =2.12		$F_{(4, 477)} = 5.88$ **	
		(5) > (2) and (3)				(5) > (2) and (3)	
Religious							
(1) Not religious	311 (65.1%)	2.66 (0.49)	0.43, (1.50–4.00), 0.08	2.57 (0.48)	−0.27, (1.30–3.50), −0.32	3.75 (0.22)	1.29, (3.30–4.60), 2.16
(2) Religious	167 (34.9%)	3.20 (0.46)	0.03, (1.60–4.00), −0.28	2.93 (0.42)	0.03, (1.60–4.00), −0.28	3.99 (0.26)	0.03, (1.60–4.00), −0.28
		$t = -11.654$ **		$t = -8.305$ **		$t = -10.845$ **	

Note: ** The correlation is significant at the 0.01 level (two-tailed); and * correlations are significant at the 0.05 level (two-tailed). HKD7.8 = USD1.

Table 4. Demographic characteristics and CSRO domains.

Demographic Characteristics	N (%)	Legal M (SD)	Skew, (Range), Kurtosi	Economic M (SD)	Skew, (Range), Kurtosi	Ethical M (SD)	Skew, (Range), Kurtosi	Discretionary M (SD)	Skew, (Range), Kurtosi
All	478 (100%)	4.04 (0.57)	−0.26 (2.25–5.00), −0.48	3.92 (0.61)	−0.22, (1.50–5.00), −0.14)	3.50 (0.67)	−0.06, (1.40–5.00), 0.12	3.05 (1.05)	−0.23, (1.00–5.00), −0.71
Gender									
(1) Male	215 (45.0%)	3.91 (0.61)	−0.11, (2.25–5.00), −0.58	3.80 (0.61)	−0.37, (1.50–5.00), 0.36	3.43 (0.67)	−0.06, (1.60–5.00), 0.10	2.97 (1.03)	−0.14, (1.00–5.00), −0.61
(2) Female	263 (55.0%)	4.14 (0.53)	−0.30, (2.75–5.00), −0.45	4.01 (0.59)	−0.08, (2.50–5.00), −0.81	3.55 (0.68)	−0.16, (1.40–5.00), 0.23	3.12 (1.07)	−0.32, (1.00–5.00), −0.73
		$t = -4.37$ **		$t = -3.91$ **		$t = -1.96$		$t = -1.52$	
Age									
(1) Under 25 years old	58 (12.1%)	3.97 (0.65)	−0.33, (2.50–5.00), −0.58	3.94 (0.66)	−0.40, (2.25–5.00), −0.03	3.64 (0.69)	−0.26, (1.40–5.00), 0.88	3.21 (0.98)	−0.28, (1.00–5.00), −0.22
(2) 25–31	159 (33.3%)	3.98 (0.61)	−0.11, (2.75–5.00), -1.00	3.89 (0.62)	−0.35, (1.50–5.00), 0.35	3.40 (0.67)	−0.03, (1.60–5.00), 0.13	3.00 (1.11)	−0.19, (1.00–5.00), −0.93
(3) 32–39	133 (27.8%)	3.97 (0.53)	−0.04, (2.75–5.00), −0.64	3.84 (0.62)	−0.05, (2.50–5.00), −0.67	3.48 (0.68)	−0.28, (1.60–4.80), −0.24	3.03 (0.96)	−0.19, (1.00–5.00), −0.28
(4) 40–48	78 (16.3%)	4.09 (0.53)	−0.48, (2.25–5.00), 1.25	3.89 (0.58)	0.02, (2.50–5.00), −0.57	3.52 (0.60)	0.30, (1.80–5.00), 1.08	2.99 (1.10)	−0.13, (1.00–5.00), −0.94
(5) 49 or above	50 (10.5%)	4.41 (0.38)	0.32, (3.75–5.00), −1.21	4.22 (0.42)	0.46, (3.50–5.00), −0.70	3.65 (0.71)	0.18, (2.20–5.00), −0.54	3.21 (1.12)	−0.55, (1.00–5.00), −0.56
		$F_{(4, 477)}$ =6.60 * (5) > (1), (2), (3), and (4)		$F_{(4, 477)}$ =3.83 * (5) > (2), (3), and (4)		$F_{(4, 477)}$ =2.24		$F_{(4, 477)}$ = 0.80	
Education Level									
(1) Diploma/Associate	74 (15.5%)	4.22 (0.51)	−0.41, (3.00–5.00), −0.17	4.03 (0.54)	−0.03, (2.75–5.00), −0.52	3.57 (0.63)	−0.55, (1.40–4.80), 0.95	3.12 (1.10)	−0.22, (1.00–5.00), −0.69
(2) Bachelor	291 (60.9%)	4.01 (0.56)	−0.27, (2.25–5.00), −0.28	3.89 (0.57)	−0.23, (2.25–5.00), −0.29	3.47 (0.66)	−0.05, (1.60–5.00), 0.20	2.98 (1.06)	−0.21, (1.00–5.00), −0.82
(3) Master/Postgraduate	113 (23.6%)	3.99 (0.63)	−0.10, (2.75–5.00), −0.96	3.91 (0.73)	−0.21, (1.50–5.00), −0.29	3.52 (0.74)	0.11, (1.60–5.00), −0.28	3.19 (0.99)	−0.27, (1.00–5.00), −0.36
		$F_{(2, 477)}$ =4.52 * (1) > (2) and (3)		$F_{(2, 477)}$ =1.57		$F_{(2, 477)}$ = 0.69		$F_{(2, 477)}$ =1.83	
Work Experience									
(1) Less than 3 years	59 (12.3%)	3.99 (0.66)	−0.33, (2.50–5.00), −0.60)	3.95 (0.67)	−0.39, (2.25–5.00), −0.09	3.65 (0.69)	−0.29, (1.40–5.00), 0.83	3.23 (0.98)	−0.30, (1.00–5.00), −0.26
(2) 3–8 years	164 (34.3%)	3.96 (0.61)	−0.08, (2.75–5.00), −1.01	3.87 (0.62)	−0.35, (1.50–5.00), 0.21	3.39 (0.67)	−0.01, (1.60–5.00), 0.13	2.98 (1.11)	−0.17, (1.00–5.00), −0.95
(3) 9–17 years	151 (31.6%)	3.98 (0.54)	−0.23, (2.25–5.00), −0.11	3.85 (0.60)	0.06, (2.50–5.00), −0.55	3.47 (0.69)	−0.17, (1.60–5.00), −0.05	3.01 (0.97)	−0.19, (1.00–5.00), −0.34
(4) 18–26 years	79 (16.5%)	4.20 (0.46)	−0.12, (2.75–5.00), 0.33	4.01 (0.54)	−0.07, (2.75–5.00), −0.36	3.57 (0.57)	0.26, (2.40–5.00), 0.38	3.07 (1.08)	−0.34, (1.00–5.00), −0.76
(5) 27 years or above	25 (5.2%)	4.51 (0.38)	0.08, (4.00–5.00), -1.40	4.26 (0.45)	0.21, (3.50–5.00), −0.91	3.71 (0.75)	0.12, (2.20–5.00), −0.68	3.30 (1.22)	−0.46, (1.00–5.00), −0.86
		$F_{(4, 477)}$ =7.32 ** (5) and (4) > (1), (2), and (3)		$F_{(4, 477)}$ =3.26 * (5) > (2) and (3)		$F_{(4, 477)}$ =2.77 *		$F_{(4, 477)}$ =1.03	
Salaries									
(1) Less than HKD20,000	40 (12.1%)	4.14 (0.60)	−0.32, (3.00–5.00), −0.68	4.10 (0.61)	−0.18, (3.00–5.00), −0.70	3.79 (0.67)	−0.12, (2.40–5.00), −0.73	3.06 (0.99)	−0.02, (1.00–5.00), −0.58
(2) HKD20,000–HKD39,999	155 (33.3%)	3.91 (0.61)	−0.11, (2.50–5.00), −0.87	3.82 (0.64)	−0.42, (1.50–5.00), 0.18	3.38 (0.67)	−0.11, (1.40–5.00), 0.19	3.07 (1.11)	−0.28, (1.00–5.00), −0.83
(3) HKD40,000–HKD59,999	181 (27.8%)	3.99 (0.56)	−0.25, (2.25–5.00), −0.32	3.88 (0.60)	0.05, (2.50–5.00), −0.60	3.46 (0.68)	−0.16, (1.60–5.00), 0.18	3.00 (1.00)	−0.18, (1.00–5.00), −0.52
(4) HKD60,000–HKD79,999	83 (16.3%)	4.21 (0.44)	0.22, (3.25–5.00), −0.31	4.00 (0.52)	−0.02, (2.75–5.00), −0.11	3.56 (0.62)	0.23, (2.20–5.00), 0.16	3.02 (1.08)	−0.30, (1.00–5.00), −0.76
(5) HKD80,000 or above	19 (10.5%)	4.59 (0.35)	−0.19, (4.00–5.00), −1.10	4.30 (0.46)	−0.17, (3.50–5.00), −0.83	3.83 (0.65)	0.21, (2.80–5.00), −1.00	3.56 (1.10)	−0.85, (1.00–5.00), 0.11
		$F_{(4, 477)}$ =9.40 ** (5) > (1), (2), and (3); (4) > (2) and (3)		$F_{(4, 477)}$ =4.47 * (5) > (2) and (3)		$F_{(4, 477)}$ =4.52 * (1) > (2), (3), and (4); (5) > (2), (3), and (4)		$F_{(4, 477)}$ =1.25 ** (5) > (1), (2), (3), and (4)	

Table 4. *Cont.*

Demographic Characteristics	N (%)	Legal		Economic		Ethical		Discretionary	
		M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi
Religious									
(1) Not religious	311 (65.1%)	3.85 (0.55)	−0.14, (2.25–5.00), −0.47	3.75 (0.58)	−0.10, (1.50–5.00), 0.12	3.38 (0.63)	−0.26, (1.40–5.00), −0.45	2.96 (1.02)	−0.32, (1.00–5.00), −0.76
(2) Religious	167 (34.9%)	4.38 (0.45)	−0.29, (3.25–5.00), −0.88	4.22 (0.53)	−0.45, (2.50–5.00), −0.03	3.71 (0.70)	−0.01, (2.00–5.00), −0.58	3.22 (1.10)	−0.19, (1.00–5.00), −0.75
		t = −10.72 **		*t* = −8.66 **		*t* = −5.35 **		*t* = −2.52 *	

Note: ** The correlation is significant at the 0.01 level (two-tailed); and * correlations are significant at the 0.05 level (two-tailed). HKD7.8 = USD1.

Table 5. Demographic characteristics and environmental motives.

Demographic Characteristics	N (%)	Egoistic		Altruistic		Biospheric	
		M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi
All	478 (100%)	4.14 (0.51)	−0.15, (2.50–5.00), −0.23	3.18 (1.02)	−0.17, (1.00–5.00), −0.69	3.57 (0.67)	0.04, (1.50–5.00), 0.13
Gender							
(1) Male	215 (45.0%)	4.04 (0.53)	−0.12, (2.50–5.00), −0.45	3.12 (0.96)	−0.21, (1.00–5.00), −0.40	3.51 (0.61)	0.08, (1.50–5.00), 0.48
(2) Female	263 (55.0%)	4.22 (0.47)	−0.24, (2.75–5.00), −0.37	3.24 (1.06)	−0.34, (1.00–5.00), −0.76	3.61 (0.71)	−0.23, (1.25–5.00), −0.08
		t = −3.92 **		*t* = −1.21		*t* = −1.70	
Age							
(1) Under 25 years old	58 (12.1%)	4.08 (0.56)	−0.17, (3.00–5.00), −0.68	3.20 (1.06)	−0.44, (1.00–5.00), −0.69	3.63 (0.72)	0.05, (2.00–5.00), −0.55
(2) 25–31	159 (33.3%)	4.09 (0.54)	−0.34, (2.50–5.00), −0.42	3.18 (1.04)	−0.30, (1.00–5.00), −0.64	3.56 (0.66)	−0.11, (1.50–5.00), 0.19
(3) 32–39	133 (27.8%)	4.10 (0.46)	0.04, (3.00–5.00), −0.19	3.05 (1.02)	−0.02, (1.00–5.00), −0.73	3.50 (0.65)	−0.17, (1.25–5.00), 0.19
(4) 40–48	78 (16.3%)	4.22 (0.45)	−0.20, (3.00–5.00), −0.35	3.11 (1.02)	−0.20, (1.00–5.00), −0.41	3.53 (0.67)	−0.24, (1.25–5.00), 1.42
(5) 49 or above	50 (10.5%)	4.32 (0.47)	−0.14, (3.50–5.00), −1.04	3.67 (0.76)	−0.43, (2.00–5.00), −0.28	3.76 (0.69)	−0.02, (2.25–5.00), −0.22
		F (4, 477) =2.90 * (5) > (1), (2), and (3); (4) > (1), (2), and (3)		*F* (4, 477) =3.58 * (5) > (1), (2), (3), and (4)		*F* (4, 477) = 1.62	
Education Level							
(1) Diploma/Associate	74 (15.5%)	4.23 (0.45)	−0.25, (3.25–5.00), −0.53	3.43 (0.99)	−0.61, (1.00–5.00), −0.35	3.62 (0.58)	−0.24, (2.25–5.00), −0.66
(2) Bachelor	291 (60.9%)	4.12 (0.48)	−0.21, (2.75–5.00), −0.36	3.10 (0.98)	−0.25, (1.00–5.00), −0.53	3.57 (0.65)	−0.04, (1.50–5.00), 0.16
(3) Master/Postgraduate	113 (23.6%)	4.12 (0.59)	−0.23, (2.50–5.00), −0.55	3.26 (1.10)	−0.22, (1.00–5.00), −0.86	3.54 (0.77)	−0.06, (1.25–5.00), 0.25
		F (2, 477) =1.48		*F* (2, 477) =3.39 * (1) > (2) and (3)		*F* (2, 477) =0.34	

Table 5. *Cont.*

Demographic Characteristics	N (%)	Egoistic		Altruistic		Biospheric	
		M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi	M (SD)	Skew, (Range), Kurtosi
Work Experience							
(1) Less than 3 years	59 (12.3%)	4.09 (0.56)	−0.20, (3.00–5.00), −0.70	3.23 (1.07)	−0.44, (1.00–5.00), −0.69	3.66 (0.74)	0.06, (2.00–5.00), −0.60
(2) 3–8 years	164 (34.3%)	4.10 (0.54)	−0.32, (2.50–5.00), −0.41	3.18 (1.04)	−0.31, (1.00–5.00), −0.65	3.57 (0.65)	−0.15, (1.50–5.00), 0.22
(3) 9–17 years	151 (31.6%)	4.08 (0.47)	−0.01, (3.00–5.00), −0.32	3.06 (1.00)	−0.06, (1.00–5.00), −0.66	3.51 (0.63)	−0.17, (1.25–5.00), 0.26
(4) 18–26 years	79 (16.5%)	4.30 (0.41)	0.02, (3.50–5.00), −0.85	3.20 (1.00)	−0.24, (1.00–5.00), −0.38	3.59 (0.72)	−0.28 (1.25–5.00), 0.80
(5) 27 years or above	25 (5.2%)	4.39 (0.46)	−0.10, (3.50–5.00), −1.22	3.83 (0.68)	−0.58, (2.00–4.75), −0.53	3.64 (0.70)	0.43, (2.50–5.00), −0.04
		$F_{(4, 477)}$ =4.67 * (5) > (1), (2), and (3); (4) > (1), (2), and (3)		$F_{(4, 477)}$ =3.20 * (5) > (1), (2), (3), and (4)		$F_{(4, 477)}$ =0.65	
Salaries							
(1) Less than HKD20,000	40 (12.1%)	4.19 (0.50)	−0.34, (3.00–5.00), −0.10	3.37 (1.14)	−0.75, (1.00–5.00), −0.50	3.67 (0.79)	0.03, (2.00–5.00), −0.53
(2) HKD20,000–HKD39,999	155 (33.3%)	4.06 (0.56)	−0.29, (2.50–5.00), −0.61	3.10 (1.04)	−0.26, (1.00–5.00), −0.75	3.58 (0.67)	−0.08, (1.50–5.00), −0.07
(3) HKD40,000–HKD59,999	181 (27.8%)	4.09 (0.47)	0.03, (3.00–5.00), −0.35	3.13 (1.00)	−0.10, (1.00–5.00), −0.58	3.53 (0.61)	−0.26, (1.25–5.00), 0.40
(4) HKD60,000–HKD79,999	83 (16.3%)	4.30 (0.41)	0.02, (3.50–5.00), −0.81	3.24 (0.96)	−0.28, (1.00–5.00), −0.37	3.55 (0.73)	−0.15, (1.25–5.00), 0.69
(5) HKD80,000 or above	19 (10.5%)	4.46 (0.44)	−0.27, (3.75–5.00), −1.42	3.79 (0.73)	−0.57, (2.00–4.75), 0.35	3.63 (0.69)	0.47, (2.50–5.00), −0.08
		$F_{(4, 477)}$ =5.68 ** (5) > (1), (2), and (3); (4) > (2) and (3)		$F_{(4, 477)}$ =2.11 * (5) > (2), (3), and (4);		$F_{(4, 477)}$ =0.66	
Religious							
(1) Not religious	311 (65.1%)	4.01 (0.49)	−0.31, (2.50–5.00), −0.78	2.95 (0.98)	−0.58, (1.00–5.00), −0.17	3.45 (0.63)	−0.47, (1.50–5.00), 0.88
(2) Religious	167 (34.9%)	4.37 (0.44)	−0.17, (3.25–5.00), −0.81	3.61 (0.94)	0.02, (1.00–5.00), −0.81	3.78 (0.70)	0.02, (1.25–5.00), −0.81
		$t = -8.01$ **		$t = -7.09$ **		$t = -5.11$ **	

Note: ** The correlation is significant at the 0.01 level (two-tailed); and * correlations are significant at the 0.05 level (two-tailed).

4.4. Statistical Analysis of Demographic Influences

T tests and one-way analysis of variance (ANOVA) were used to investigate the impact of demographic factors on job satisfaction, family satisfaction, life satisfaction, CSRO, and environmental motives (Tables 3–5). The use of these statistical methods allows for a deep understanding of the distinct effects of demographic factors, with a focus on skewness, range, and kurtosis values on the abovementioned variables.

4.4.1. Gender Differences

With respect to various aspects of life, such as job satisfaction, family contentment, and life happiness, women were generally more satisfied than men (Table 3). This difference can be observed from their scores in the legal–economic spheres within the CSR concept (Table 4). Women also showed more self-centred environmental motives for their behaviour than men (Table 5).

4.4.2. Age-Related Variations

Older participants, notably those aged 49 and above, manifested greater job satisfaction (Table 3) and stronger engagement in the legal–economic aspects of CSR (Table 4) and egoism–altruism concerns of environmental motives (Table 5). This trend implies that age maturity is correlated with more contentment and a sense of duty.

4.4.3. Educational Impact

The highest levels of job and life satisfaction were reported by individuals with diplomas or associate degrees (Table 3). These individuals had more robust CSRO practices within the legal domain (Table 4) and stronger altruistic environmental motives than their counterparts with high education qualifications (Table 5). The trends indicate a complicated relationship between individuals' educational attainment and their views about satisfaction.

4.4.4. Work Experience and Salaries

Long work experience and high salaries were correlated with a high satisfaction with life and work (Table 3). Similarly, for each aspect of the CSRO (Table 4) and environmental motives (Table 5), the highest mean scores were found amongst respondents who had been in the job for at least 27 years or were earning more than HKD80,000 per month. Thus, salary increases could be one of the approaches through which people can maximise their personal contentment whilst fulfilling their occupational obligations.

4.4.5. Religious Beliefs

Compared to the non-religious participants, the religious participants reported significantly greater scores for job, family, and life satisfaction (Table 3) and greater inclinations in all dimensions of CSRO (Table 4) and environmental motives (Table 5). These findings highlight the impact of religious beliefs on personal well-being and professional ethics and obligations.

Job satisfaction, family satisfaction, life satisfaction, CSRO, and the environmental motives of accounting professionals in Hong Kong are highly influenced by demographic variables such as gender, age, education, work experience, salary, and religious beliefs. These findings offer useful insights into ethical engagement and employee happiness.

4.5. Pearson Correlation Coefficient Analysis

The Pearson correlation coefficients pertaining to the relationships between personal satisfaction (job, family, and life satisfaction) and various aspects of CSRO and environmental motives are also shown in Table 6. Significantly positive correlations were found across most of the domains investigated. The trends highlight the correlations between personal fulfilment and ethical commitments in the workplaces of the respondents.

Table 6. Correlations between job, family, and life satisfaction and CSRO domain and environmental motive dimensions.

| | | Correlations | | | | | | |
| | | Corporate Social Responsibility Orientation | | | | Environmental Motives | | |
		Legal	Economic	Ethical	Discretionary	Egoistic	Altruistic	Biospheric
Job Satisfaction	Pearson Correlation	0.71 **	0.59 **	0.35 **	0.25 **	0.60 **	0.43 **	0.27 **
	Sig. (two-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	478	478	478	478	478	478	478
Family Satisfaction	Pearson Correlation	0.39 **	0.31 **	0.26 **	0.07	0.34 **	0.21 **	0.16 **
	Sig. (two-tailed)	0.000	0.000	0.000	0.129	0.000	0.000	0.000
	N	478	478	478	478	478	478	478
Life Satisfaction	Pearson Correlation	0.67 **	0.61 **	0.38 **	0.24 **	0.52 **	0.50 **	0.25 **
	Sig. (two-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	478	478	478	478	478	478	478

Note: ** Correlation is significant at the 0.01 level (two-tailed).

4.5.1. Correlations with CSRO

The significantly positive correlations between the CSRO domains and the three satisfaction variables can be described as follows. For job satisfaction, significant correlations were found in four CSRO domains: the legal domain (r = 0.71, $p < 0.01$) and the economic domain (r = 0.59, $p < 0.01$), both indicating strong relationships with a large effect size (r > 0.5); the ethical domain (r = 0.35, $p < 0.01$); and the discretionary domain (r = 0.25, $p < 0.01$). For family satisfaction, significant correlations were found across three CSRO domains: the legal domain (r = 0.39, $p < 0.01$), the economic domain (r = 0.31, $p < 0.01$), and the ethical domain (r = 0.26, $p < 0.01$). For life satisfaction, significant correlations were found in four CSRO domains: the legal domain (r = 0.67, $p < 0.01$); the economic domain (r = 0.61, $p < 0.01$), with a large effect size (r > 0.5); the ethical domain (r = 0.38, $p < 0.01$); and the discretionary domain (r = 0.24, $p < 0.01$). Personal satisfaction and CSRO had a significantly positive correlation. In particular, the greater the personal and professional satisfaction is, the greater the propensity for CSR behaviours. This finding supports H1.

4.5.2. Correlations with Environmental Motives

The satisfaction attributes are significantly correlated with environmental motives (Table 6). For job satisfaction, significant correlations were found for three EMS dimensions: the egoistic dimension (r = 0.60, $p < 0.01$), with a large effect size (r > 0.5); the altruistic dimension (r = 0.43, $p < 0.01$); and the biospheric dimension (r = 0.27, $p < 0.01$). For family satisfaction, significant correlations were also found for three dimensions of the EMS: the egoistic dimension (r = 0.34, $p < 0.01$), the altruistic dimension (r = 0.21, $p < 0.01$), and the biospheric dimension (r = 0.16, $p < 0.01$). The egoistic dimension (r = 0.52, $p < 0.01$), altruistic dimension (r = 0.50, $p < 0.01$), and biospheric dimension (r = 0.25, $p < 0.01$) were positively correlated with life satisfaction.

These results indicate that individual contentment affects not only the CSRO but also the motivations for environmental sustainability, which supports H2. Moreover, the environmental motives of practitioners are positively correlated with job, family, and life satisfaction.

4.6. Hierarchical Regression Analysis of CSRO and Environmental Motives

Tables 7–13 show the results of the hierarchical regression analyses. In a stepwise manner, these matrices show the contributions of demographic variables and personal satisfaction (job, family, and life satisfaction) to the CSRO and environmental motives of the respondents.

Table 7. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' CSRO in the legal domain.

Variable	β	t	F	R	R^2	ΔR^2	Adjusted R^2
Legal Domain (CSRO)							
Step 1			25.04 **	0.49	0.24	0.24	0.23
Demographics							
Gender	0.13	3.14 *					
Age	0.01	0.06					
Education Level	−0.10	−2.54 *					
Work Experience	0.05	0.29					
Salaries	0.09	0.72					
Religion	0.41	10.02 **					
Step 2			77.17 **	0.73	0.54	0.29	0.53
Demographics							
Gender	0.08	2.33 *					
Age	−0.02	−0.20					
Education Level	−0.04	−1.26					
Work Experience	0.01	0.10					
Salaries	0.10	1.07					
Religion	0.13	3.59 **					
Job Satisfaction	0.62	17.20 **					
Step 3			67.44	0.73	0.54	0.00	0.53
Demographics							
Gender	0.07	2.32 *					
Age	−0.02	−.20					
Education Level	−0.04	−1.26					
Work Experience	0.01	0.10					
Salaries	0.10	1.07					
Religion	0.13	3.47 *					
Job Satisfaction	0.62	15.62 **					
Family Satisfaction	0.02	0.47					
Step 4			73.73 **	0.77	0.59	0.05	0.58
Demographics							
Gender	0.06	1.89					
Age	0.00	0.03					
Education Level	−0.04	−1.16					
Work Experience	−0.03	−0.20					
Salaries	0.11	1.24					
Religion	0.08	2.28					
Job Satisfaction	0.43	9.72 **					
Family Satisfaction	0.01	0.11					
Life Satisfaction	0.32	7.63 **					

Note: ** $p < 0.01$; * $p < 0.05$.

Table 8. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' CSRO in the economic domain.

Variable	β	t	F	R	R^2	ΔR^2	Adjusted R^2
Economic Domain (CSRO)							
Step 1			17.18 **	0.39	0.15	0.15	0.15
Demographics							
Gender	0.12	2.87 *					
Age	0.06	0.434					
Work Experience	−0.00	−0.01					
Salaries	−0.01	−0.08					
Religion	0.35	8.06 **					
Step 2			44.60 **	0.60	0.36	0.21	0.35
Demographics							
Gender	0.08	2.11 *					
Age	0.03	0.29					
Work Experience	−0.03	−0.22					
Salaries	0.01	0.07					
Religion	0.11	2.65 *					
Job Satisfaction	0.52	12.41 **					

Table 8. *Cont.*

Variable		β	t	F	R	R^2	ΔR^2	Adjusted R^2
Step 3				38.15	0.60	0.36	0.00	0.35
	Demographics							
	Gender	0.08	2.11 *					
	Age	0.03	0.29					
	Work Experience	−0.03	−0.22					
	Salaries	0.01	0.07					
	Religion	0.11	2.61 *					
	Job Satisfaction	0.52	11.39 **					
	Family Satisfaction	0.00	0.00					
Step 4				44.64 **	0.66	0.43	0.07	0.42
	Demographics							
	Gender	0.06	1.67					
	Age	0.06	0.55					
	Work Experience	−0.08	−0.54					
	Salaries	0.02	0.18					
	Religion	0.06	1.40					
	Job Satisfaction	0.31	5.91 **					
	Family Satisfaction	−0.02	−0.38					
	Life Satisfaction	0.37	7.60 **					

Note: ** $p < 0.01$; * $p < 0.05$.

Table 9. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' CSRO in the ethical domain.

Variable		β	t	F	R	R^2	ΔR^2	Adjusted R^2
Ethical Domain (CSRO)								
Step 1				9.57 **	0.24	0.06	0.06	0.05
	Demographics							
	Work Experience	0.01	0.11					
	Salaries	0.01	0.06					
	Religion	0.24	5.26 **					
Step 2				17.78 **	0.36	0.13	0.07	0.12
	Demographics							
	Work Experience	−0.02	−0.17					
	Salaries	0.02	0.15					
	Religion	0.09	1.91					
	Job Satisfaction	0.31	6.33 **					
Step 3				15.22	0.37	0.14	0.01	0.13
	Demographics							
	Work Experience	−0.02	−0.19					
	Salaries	0.02	0.13					
	Religion	0.08	1.57					
	Job Satisfaction	0.27	4.99 **					
	Family Satisfaction	0.11	2.11 *					
Step 4				15.74 **	0.41	0.17	0.03	0.16
	Demographics							
	Work Experience	−0.04	−0.30					
	Salaries	0.02	0.19					
	Religion	0.04	0.85					
	Job Satisfaction	0.13	2.03 *					
	Family Satisfaction	0.10	1.94					
	Life Satisfaction	0.24	3.99 **					

Note: ** $p < 0.01$; * $p < 0.05$.

Table 10. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' CSRO in the discretionary domain.

Variable	β	t	F	R	R^2	ΔR^2	Adjusted R^2
Discretionary Domain (CSRO)							
Step 1			6.35 *	0.12	0.01	0.01	0.01
Demographics							
Religion	0.12	2.52 *					
Step 2			15.10 **	0.25	0.06	0.05	0.06
Demographics							
Religion	−0.00	−0.01					
Job Satisfaction	0.25	4.85 **					
Step 3			11.71 *	0.26	0.07	0.01	0.06
Demographics							
Religion	−0.02	−0.43					
Job Satisfaction	0.16	2.60 *					
Life Satisfaction	0.13	2.17 *					

Note: ** $p < 0.01$; * $p < 0.05$.

Table 11. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' EMS scores in the egoistic dimension.

Variable	β	t	F	R	R^2	ΔR^2	Adjusted R^2
Egoistic Dimension (EMS)							
Step 1			16.34 **	0.38	0.15	0.15	0.14
Demographics							
Gender	0.12	2.85 *					
Age	−0.03	−0.26					
Work Experience	0.07	0.41					
Salaries	0.07	0.57					
Religion	0.32	7.37 **					
Step 2			46.42 **	0.61	0.37	0.22	0.36
Demographics							
Gender	0.08	2.08					
Age	−0.06	−0.52					
Work Experience	0.04	0.25					
Salaries	0.09	0.83					
Religion	0.07	1.77					
Job Satisfaction	0.54	12.96					
Step 3			39.84	0.61	0.37	0.00	0.36
Demographics							
Gender	0.08	2.06 *					
Age	−0.06	−0.52					
Work Experience	0.04	0.25					
Salaries	0.09	0.82					
Religion	0.07	1.63					
Job Satisfaction	0.53	11.60 **					
Family Satisfaction	0.03	0.77					
Step 4			37.29 **	0.62	0.39	0.02	0.38
Demographics							
Gender	0.07	1.82					
Age	−0.05	−0.41					
Work Experience	0.02	0.11					
Salaries	0.09	0.88					
Religion	0.04	1.00					
Job Satisfaction	0.42	7.88 **					
Family Satisfaction	0.03	0.60					
Life Satisfaction	0.18	3.55 **					

Note: ** $p < 0.01$; * $p < 0.05$.

Table 12. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' EMS scores in the altruistic dimension.

Variable		β	t	F	R	R²	ΔR²	Adjusted R²
Altruistic Dimension (EMS)								
Step 1				10.43 **	0.32	0.10	0.10	0.09
	Demographics							
	Age	0.15	1.12					
	Education Level	−0.02	−0.49					
	Work Experience	−0.18	−0.97					
	Salaries	0.06	0.49					
	Religion	0.31	6.96 **					
Step 2				19.70 **	0.45	0.20	0.10	0.19
	Demographics							
	Age	0.14	1.07					
	Education Level	0.01	0.35					
	Work Experience	−0.20	−1.17					
	Salaries	0.07	0.59					
	Religion	0.14	2.96 *					
	Job Satisfaction	0.36	7.72 **					
Step 3				16.91	0.45	0.20	0.00	0.19
	Demographics							
	Age	0.14	1.07					
	Education Level	0.02	0.35					
	Work Experience	−0.20	−1.16					
	Salaries	0.07	0.60					
	Religion	0.14	3.01 *					
	Job Satisfaction	0.38	7.31 **					
	Family Satisfaction	−0.03	−0.57					
Step 4				22.17 **	0.52	0.28	0.08	0.27
	Demographics							
	Age	0.17	1.34					
	Education Level	0.02	0.52					
	Work Experience	−0.25	−1.50					
	Salaries	0.08	0.73					
	Religion	0.09	1.86					
	Job Satisfaction	0.16	2.63 *					
	Family Satisfaction	−0.04	−0.95					
	Life Satisfaction	0.38	6.88 **					

Note: ** $p < 0.01$; * $p < 0.05$.

Table 13. Results of hierarchical regression analyses with demographics, job, family, and life satisfaction as predictors of participants' EMS scores in the biospheric dimension.

Variable		β	t	F	R	R²	ΔR²	Adjusted R²
Biospheric dimension (EMS)								
Step 1				50.24 **	0.31	0.10	0.10	0.09
	Demographics							
	Religion	0.31	7.09 **					
Step 2				58.58 **	0.45	0.20	0.10	0.19
	Demographics							
	Religion	0.14	2.96 *					
	Job Satisfaction	0.36	7.79 **					
Step 3				39.10	0.45	0.20	0.00	0.19
	Demographics							
	Religion	0.14	3.01 *					
	Job Satisfaction	0.37	7.35 **					
	Family Satisfaction	−0.03	−0.56					
Step 4				43.79 **	0.52	0.27	0.07	0.26
	Demographics							
	Religion	0.09	1.86					
	Job Satisfaction	0.15	2.63 *					
	Family Satisfaction	−0.04	−0.95					
	Life Satisfaction	0.37	6.83 **					

Note: ** $p < 0.01$; * $p < 0.05$.

4.6.1. For CSRO in the Legal Domain

In step 1, demographic factors contributed 24% of the variance, with religion being identified as a significant predictor (Table 7). In step 2, job satisfaction increased the predictive power of the model to 53% (an increase of 29%); therefore, job satisfaction was a dominant predictor ($\beta = 0.62$, t = 17.20, $p < 0.01$). In step 3, family satisfaction did not yield any statistically significant results. In step 4, life satisfaction increased the variance to 58% (an increase of 5.0%).

4.6.2. For CSRO in the Economic Domain

In step 1, the demographic variables (gender, age, work experience, salary, and religion) explained 15% of the variance, with religion being identified as a significant predictor (Table 8). In step 2, job satisfaction increased the predictive power of the model to 36% (an increase of 21%); therefore, job satisfaction was a significant factor. In step 3, during which family satisfaction was tested, the model remained the same. In step 4, life satisfaction improved the predictive power of the model to 43% (an increase of 7%).

4.6.3. For CSRO in the Ethical Domain

In step 1, the demographic variables (work experience, salary, and religion) explained 6% of the variance, with religion being identified as a notable predictor (Table 9). In step 2, job satisfaction explained 13% of the variance (an increase of 7%). In step 3, family satisfaction led only to a marginal improvement. In step 4, life satisfaction increased the variance to 16% (an increase of 3%).

4.6.4. For CSRO in the Discretionary Domain

In step 1, religion explained only a small proportion (1%) of the variance (Table 10). In step 2, job satisfaction significantly improved the model variance to 6.0% (an increase of 5%). In step 3, life satisfaction only slightly improved the explanatory power of the model to 7% (an increase of 1%).

Overall, religious beliefs and job satisfaction strongly enhanced compliance and ethics, with life satisfaction playing a minor role in the legal domain. Religious backgrounds and job satisfaction promoted responsible practices, with life satisfaction contributing to ethical attitudes in the economic domain. Religious values and job satisfaction increased compliance with the standards, with life satisfaction taken as a notable factor in the ethical domain. Finally, religion had a minor effect, but job and life satisfaction significantly promoted voluntary CSR activities in the discretionary domain. Life and job satisfaction played significant roles in shaping responsible behaviours across all CSR domains.

4.6.5. Egoistic Dimension

For the egoistic dimension as an environmental motive, in step 1, the demographic variables (gender, age, work experience, salary, and religion) explained 15% of the variance, with religion being identified as a predictor (Table 11). In step 2, job satisfaction increased the predictive power of the model to 37% (an increase of 22%). In step 3, family satisfaction only slightly improved. In step 4, life satisfaction further strengthened the model to 39% (an increase of 2%).

4.6.6. Altruistic Dimension

For the altruistic dimension as an environmental motive, in step 1, the demographic variables (age, education, experience, salary, and religion) explained 10% of the variance, with religion being identified as a significant predictor (Table 12). In step 2, job satisfaction significantly increased the variance to 20% (an increase of 10%). In step 3, family satisfaction increased the variance marginally, with no statistically significant difference. In step 4, life satisfaction increased the variance to 28% (an increase of 8%).

4.6.7. Biospheric Dimension

For the biospheric dimension as an environmental motive, in step 1, the demographic variable of religion explained 10% of the variance (Table 13). In step 2, job satisfaction significantly increased the variance to 20% (an increase of 10%). In step 3, family satisfaction exhibited a negligible change. In step 4, life satisfaction significantly increased the variance to 27% (an increase of 7%).

Overall, religious beliefs and job satisfaction were influential factors, driving self-centred, environment-related behaviours in the egoistic dimension. Family satisfaction was not a significant factor in motivating people towards environmental sustainability, whereas life satisfaction was positively correlated with it. In the altruistic dimension, religion and job satisfaction influenced actions benefiting the community, whereas family satisfaction was not a significant factor. Life satisfaction fostered altruism. Regarding the biospheric dimension, religious values and job satisfaction promoted ecological stewardship, family satisfaction was not a significant factor, and life satisfaction enhanced commitment to protecting the world's environment. Overall, personal and professional satisfaction were central to fostering various kinds of environmental motives.

5. Discussion

The complex relationship between personal satisfaction and professional ethical behaviours, with a strong emphasis on the CSRO and motivations for environmental sustainability amongst Chinese accounting professionals in Hong Kong, was comprehensively established in this study. A cross-section of the 478 respondents was drawn. The findings offer empirical support for a number of theoretical frameworks that could answer key questions and hypotheses in this research.

5.1. Relationship between Personal Satisfaction and CSR

H1, which was confirmed by Pearson's correlation coefficient analysis, demonstrates the significantly positive correlations between the particular domains of CSRO and job, family, and life satisfaction, excluding the discretionary domain of CSRO and family satisfaction. A high inclination for CSR behaviours was correlated with high levels of career and life fulfilment.

The aforementioned support for H1 is corroborated by recent research on personal satisfaction and CSR. Khaskheli et al. (2020) [48] reported that employees with high job satisfaction who view themselves as ethically responsible citizens tend to support company policies. Chia et al. (2020) [49] and Mu, Xu, and Chen (2024) [50] also demonstrated that people who are actively involved in the CSR initiatives of their companies tend to report good life satisfaction.

The impact of family satisfaction on CSR initiatives differs from that on CSRO initiatives. According to Álvarez-Pérez et al. (2022) [51], the family satisfaction of employees is instrumental in moderating perceptions of CSR relevance and authenticity. The inconsistencies in the findings of the current research, particularly for discretionary citizenship as a CSRO domain, might have stemmed from perceptual differences. In particular, family satisfaction might have been viewed as abstract or only indirectly beneficial. This perception could undermine the effectiveness of family satisfaction and the influence of CSR practices. According to the analyses of this research, family satisfaction might not enhance all CSR activities.

The aforementioned discussions are theoretically underscored by SDT, which postulates that the satisfaction of intrinsic needs—autonomy, competence, and relatedness—promotes well-being and motivates ethical behaviour [7]. Therefore, job satisfaction may enhance social responsibility and ethical behaviour. In addition, moral identity theory suggests that individuals with a strong moral identity are likely to engage in behaviours that support identity framing [13]. On the basis of the analyses in this research, job and life satisfaction may enhance moral identity, which can then lead to high CSR engagement.

5.2. Hierarchical Regression Analysis on CSRO

The hierarchical regression analysis revealed significant predictors of CSRO. The findings confirm H3, which states that job, life, and family satisfaction affect the CSRO of Chinese accounting professionals in Hong Kong. Job satisfaction is the strongest predictor of CSRO (legal, economic, ethical, and discretionary domains). In particular, job satisfaction improves compliance with legal and regulatory mechanisms and encourages behaviours that are economically responsible, such as practising financial disclosure and fair trade. Ethical standards are also promoted as a result of the strong confluence with organisational values and personal ethical integrity. Finally, job satisfaction encourages professionals to seek pursuits beyond the tasks required for compliance, opening opportunities to engage voluntarily in CSR activities. In contrast to job satisfaction, life satisfaction is a less consistent predictor, and family satisfaction is often not a significant predictor.

5.3. Influence of Satisfaction on Environmental Motives

Significant correlations were observed between satisfaction measures and all dimensions of environmental motives (egoistic, altruistic, and biospheric dimensions). This finding supports H2, which predicts a significantly positive relationship between personal satisfaction and environmental motives. These findings are congruent with positive psychology, which contends that individuals with high levels of happiness and life satisfaction are inclined to engage in responsible and ethical behaviours, including environmental sustainability [12].

H2, which states that motivations for environmental sustainability are correlated with various domains of personal satisfaction, resonates with the findings of other recent studies. For example, Al-Ghazali et al. (2021) [52] have shown that individuals who are satisfied with their jobs are likely to engage in environmentally friendly behaviours in the workplace; they further argue that job satisfaction increases personal accountability, concerns, and responsibility in achieving organisational goals, including environmental sustainability.

Netuveli and Watts (2020) [53] recently reported that life satisfaction is the best predictor of participation in environmental initiatives. In particular, life contentment is a facilitator of environmental concern and awareness. By contrast, Liu et al. (2022) [54] found that, although family satisfaction affects motivation for environmental sustainability, the strength of this impact varies depending on the environmental values and dynamics of the family [55].

The differentiated influences of job, family, and life satisfaction across various environmental motives can be interpreted through the lens of green management theory, which emphasises the role of environmental awareness and the ethical standards of individual leaders in shaping organisational practices [16]. The results presented above suggest that personal and professional satisfaction are more strongly correlated with environmental actions than with family satisfaction, which further indicates that professional roles offer more opportunities for environmental engagement.

5.4. Hierarchical Regression Analysis of Environmental Motives

The hierarchical regression analyses revealed significant predictors of motivation for environmental sustainability, which confirms H4. This hypothesis states that job, family, and life satisfaction can predict the environmental motives of Chinese accounting professionals. Firstly, job satisfaction increases awareness of the self-serving benefits derived from environmental practices and enhances the ethical obligation of individuals towards activities benefiting the ecological system. By contrast, family satisfaction was not a significant determinant of environmental behaviours focused on biospheric or self-serving motives. Secondly, life satisfaction was strongly correlated with environmental motives, especially egoistic motives, which suggests that a satisfying life is correlated with environmentally responsible behaviours. Individuals who are satisfied with their personal lives are more likely to support environmental activities that serve the best interests of society, indicating strengthened environmental stewardship. This inclusive perspective

emphasises the indispensable role of personal life and job satisfaction in encouraging environmentally responsible behaviours.

5.5. Demographics as a Moderating Factor

In terms of demographic factors, religion strongly influenced CSRO and environmental motives. This finding is consistent with SET, which proposes that good individual experiences lead to a strong sense of loyalty and ethical behaviour towards employers and society [17,18]. The important implications of religion for ethical behaviours are also supported by SET. In other words, deeply ingrained beliefs shape the conduct and attitudes of professionals towards CSR and environmental responsibilities.

Consistent with the discussions presented above, Alshehri, Fotaki, and Kauser (2021) [55] argue that a strong religious orientation makes individuals feel committed to high ethical standards. This commitment usually motivates people to actively participate in proactive CSR and sustainable practices. Preston and Baimel (2021) [56] also determined that religious people typically view environmental stewardship as a moral obligation and, thus, actively participate in conservation activities.

Religious beliefs play an important role in the CSRO via personal values and ethical standards. In the legal domain, these beliefs can strongly predict compliance. In the economic domain, the religious background of individuals defines their ethical stance towards CSR-related decisions, leading to good economic behaviours towards different stakeholders. In the ethical domain, standards are guided by the moral values acquired through religion. In the discretionary domain, religion has the subtlest effect on CSR. Discretionary CSR decisions are likely influenced by inherent moral and ethical principles deduced from religious management beliefs.

Religious beliefs, which inculcate ethical and moral values, play a major role in influencing the motives towards the environment in the egoistic, altruistic, and biospheric dimensions. In the egoistic dimension, values are a primary driver of individuals engaging in environmentally responsive behaviours for mainly self-interested reasons. In the altruistic dimension, ethical and moral values influence people to engage in environmental actions that benefit the community. In the biospheric dimension, practices that seek the protection and betterment of the environment at the global level are encouraged. These positive impacts suggest the deep-seated role of religious values in environmental stewardship at the personal, communal, and global levels.

6. Practical Implications and Future Directions

The correlation between personal satisfaction and ethical professional behaviour underscores the potential for organisations to enhance CSR engagement and environmental stewardship by fostering opportunities that promote job and life satisfaction. Organisations may consider policies and practices that improve these aspects of professional life, potentially leading to improved ethical engagement.

Given the negligible impact of family satisfaction on CSRO and environmental motives, future research can explore other personal life factors that might influence these areas. Such studies can provide a comprehensive understanding of how various aspects of one's personal life may interact with professional ethics.

7. Conclusions

Amongst Chinese accounting professionals, environmental motives and CSRO are significantly influenced by personal happiness. High levels of ethical involvement and environmental stewardship are strongly correlated with job and life satisfaction rather than with family satisfaction. Job satisfaction is a predictor of CSR commitment and environmental responsibilities. This research predicted that improved personal satisfaction enhances ethical behaviours and environmental concerns in the workplace. The research results not only validate the self-determination and moral identity theoretical frameworks

used in this work but also have practical implications for building workplace environments that improve personal satisfaction to drive ethical and sustainable practices.

8. Limitations and Future Studies

This study offers valuable contributions to the research on the correlations between personal satisfaction and ESG practices amongst Chinese accounting professionals in Hong Kong. However, this research has several limitations.

Firstly, a questionnaire was used to gather information from the participants. This survey method is susceptible to response and social desirability biases. The participants may have answered the questionnaire based on the ideal socially acceptable response, potentially influencing the validity of the survey and the findings of this research.

Secondly, the research context is Chinese, which does not guarantee that the same research approach could be applied to other contexts and populations. Cultural and social values manifest differently in various settings. The particular interactions between Confucian principles and contemporary business ethics may differ from those in other areas. Future studies should consider broadening their scope to include different cultural contexts to validate the findings and investigate the generalizability of the observed correlations.

Thirdly, the participants self-reported their answers to each item on the (1) SWLS, (2) GJSC, (3) FSC, (4) CSRO scale, and (5) EMS. This approach might have resulted in measurement errors and inaccuracies. Future studies should use alternative approaches, including triangulation, to address this problem. Triangulation, which uses objective data sources such as performance appraisals or peer reviews on ethical behaviour, can strengthen the validity and reliability of survey results.

Despite these limitations, the current study has effectively identified Chinese accounting professionals in Hong Kong as respondents and investigated the correlations between personal satisfaction and ESG practices. In this regard, the results can be used to support ethical leadership and CSR practices in the accounting sector. Moreover, the research results promote the integration of well-being into professional development.

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