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Relationship between corporate social responsibility reporting and employee's environmental sustainability perception: The mediation role of mindfulness

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Abstract
The trend of publishing reports about corporate social responsibility (CSR) and sustainability activities has become a phenomenon that is getting more popular in the construction sector. The aim of this study is to discover the perception of employees, who are the ones that experience these applications first hand in a company. A pilot survey has been prepared and conducted for construction sector professionals. Factor analysis has been applied by SmartPLS 3.0 software after the elimination of key indicators. To define "Individual mindfulness," mediation effect has investigated between "Environmental sustainability" and "Environmental CSR" by using PROCESS macro on SPSS. The results indicated that individual mindfulness level has a positive effect on the relationship between environmental sustainability (ES) and environmental CSR. However, other values like experience, age, etc., have been found irrelevant to this relationship. Therefore, to explain more about control variables, correlation tests have been executed.

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Keywords
Construction, Corporate social responsibility, Employee's perception, Mindfulness, Sustainability.

1. Introduction

The construction sector is commonly recognized as one of the most significant contributors to the exploitation of natural resources. As such, firms operating in the industry are under increasing pressure to prioritize CSR and sustainability in their operations... Yet, construction organizations are facing difficulties in integrating their social, ethical, and environmental concerns into their operations and stakeholder interactions. Despite the importance of corporate social responsibility (CSR) activities in construction businesses, as well as their role in achieving sustainability (Zhao et al., 2019; Xia et al., 2018), to our best knowledge, construction-related CSR research is still in its infancy. Furthermore, while the link between CSR and sustainability has long been acknowledged, the study of CSR concerns in building contractors is still in its early stages (Zhang et al., 2019).

The main similarity between sustainability and corporate social responsibility reporting is that they have three major types: economy, social, and environment (Şimşir, ??). From the perspective of construction companies, sustainability is often linked with environmental context, and CSR is linked with social issues. CSR is about creating a positive impact on society by managing companies' business processes. Defining "Corporate Social Responsibility" goals should target the community, global economy, and effects of actions for nature as well as sustainability. This research aims to explore employees' perceptions of CSR, containing not only social and financial CSR activities but also environmental activities within the context of the construction industry.

At the beginning of the CSR reporting process in the construction industry, companies began to produce "social reports," which generally covered social issues such as humanitarian aid, scholarships, foundations, and so on. The emphasis then transformed from social to environmental reporting. The reason for this was the increasing importance of environmental aspects in production, as well as the growth of concepts of sustainable development (Habek & Wolniak, 2015; Xiao et al., 2018). The target of sustainability reports usually is to carry out measurements on subjects such as electricity, water, and heating-cooling for monitoring annual changes. These measurements create a setting for environmental targets objectives, and even publishing a public document. Besides reports, environmental policy can be adopted by companies; however, it requires high-level overarching missions and principles respecting environmental performance and management. Environmental policy can be a one-page document and make general statements of embracing a path for environmental management, but it also can be challenging in particular areas such as energy use, waste management, the reduction of pollution, nest practices and training, etc.… Therefore, companies can also adopt an Environmental Management System (EMS) such as ISO 14001 and prepare their sustainability reports ("EMAS," 2018). Sometimes, these reports can be seen as an integrated report that contains CSR and sustainability together.

On the other hand, the stakeholders, who are aware of environmental problems and support environmental protection, are increasingly showing concern and demanding the implementation of CSR from construction organizations. (Close & Loosemore, 2014; Griffith, 2011; Mayr, 2015; Myers, 2005; Cho et al., 2015; Xia et al., 2018). This heightened environmental consciousness may or may not translate into CSR in the construction industry, however, due to the industry's inherent uncertainty and project-based nature (Evangelinos et al., 2016). It's common knowledge that companies' actual CSR efforts don't always match their public declarations of those efforts. Measurements of water, waste, electricity, etc., are all a part of sustainability reporting, which in turn supports the implementation of CSR initiatives.

Sustainability reporting has been found to be relevant to gain internal efficiency achievement and to increase internal organizational awareness of sustainability topics (Lopez et al., 2015). Given the significance of envi-

ronmental sustainability to the construction industry, investigating the relationship between environmental sustainability performance and CSR reporting practices is vital for the industry's long-term development. Previously conducted, many researchers did not have a consistent understanding of the link between sustainability performance and sustainability disclosure (Hummel & Schlick, 2016). This can also be told for CSR disclosure as well. Şimşir and Giritli's recent bibliometric study shows that, from 2005 to 2018, the number of searches for the keywords "environmental sustainability" and "corporate social responsibility" in the Scopus database increased dramatically, and the study also provides a visual representation of the research gap in these areas (2018). On the basis of the evidence currently available, it seems fair to suggest construction companies and developers can originate the proposed extended key indicators for environmental sustainability in their CSR activity reports according to employees' perceptions.

Additionally, the field of empirical CSR research conventionally has been limited by little attention to the current role of mindfulness in sustainability research. Mindfulness can be explained as a state of active, open attention and acceptance of the present (Psychology Today, 2016). Whether a company gives attention to reporting can be ignored by an employee. Thus, the question arises as to whether the concept of mindfulness also applies to the field of sustainability and CSR in the context of the construction industry.

Accordingly, the purpose of this paper is to set forth to expand a conceptual framework for explaining the relationship between employees' perceived sustainability performance and CSR Reporting. Along with this, we will also take into account the impact of mindfulness as a mediator in the aforementioned relationship.

The theoretical underpinning and hypotheses creation process for all of the selected variables are presented in the following sections, which serve as a background for the empirical investigation. Following that, the paper describes the methodology, data collection method, and analysis, as well as the results and the discussion and conclusion of the findings. The paper ends with the study's limitations and suggestions for future research.

2. Literature review and hypothesis development

2.1. Environmental pillar of sustainability

The environmental, economic, and social pillars are usually regarded to be the three pillars that make up the notion of sustainability. The environmental part of sustainability entails lowering current environmental impacts in order to protect the environment for future generations. The economic aspect refers to ensuring that the economy grows in a positive direction, whereas the social aspect is concerned with firms' responsibilities to conduct business ethically. Some academics have suggested that the environment appears to have received more attention than the other two components in terms of sustainability efforts (Beheiry et al., 2006; Jones et al., 2010). However, this aspect of sustainability has received little attention, and it is the primary aim of the study presented in this paper.

According to the 2030 Agenda for Sustainable Development, 17 Sustainable Development Goals (SDGs) with related thematic issues, including water, energy, climate, etc., stipulate a shared pattern for people, companies, and the planet. SDGs are supposed to create a faithful commitment by all stakeholders to achieve global goals. These 17 SDGs are no poverty; zero hunger; good health and well-being; quality education, gender equality; clean water and sanitation; affordable and clean energy; decent work and economic growth; industry innovation and infrastructure; reduced inequalities; sustainable cities and communities; responsible consumption and production; climate action; life below water; life on land; peace, justice, and strong institutions; partnerships (European Commission, 2002). SDGs are adopted by many companies supporting sustainable development in all countries to create multi-stakeholder partnerships, which are crucial for

sharing expertise, knowledge, technologies, and financial resources. Most companies give wide publicity to SDGs icons in their sustainability reports.

Sustainability reporting contains reporting on environmental, social, and economic outcomes on organizational performance (ACCA, 2004; Anggraini & Reni, 2006). Nowadays, it is influential for companies to redeem the sustainability of their operations and demonstrate a workflow to evaluate performance, set goals, and cope with change. For this reason, sharing a public document such as a sustainability report might be a key program for intercommunicating the positive and negative effects of sustainability performance and for tracing data that can inspire company policy, strategy, and operations on a regular process. According to Kamaliah, reporting on sustainability should be a high-level strategic document that places the issues, challenges, and opportunities of sustainable development into its core business and industrial sector (Kamaliah, 2020).

The construction industry differentiates itself from other sectors because the operation itself effect is based on consumption and waste production. Environmental sustainability is for humans and was established to preserve social rights by evaluating human health while preserving natural capital (Goodland, 1996). The United Nations Environment Programme (UNEP, 2015) Sustainable Buildings and Climate Initiative revealed that only the built environment is responsible for more than 40 percent of global energy use and one-third of global greenhouse gas emissions. In our cities and towns, it is measured that up to eighty percent of greenhouse gas emissions are produced by buildings. In this era, all countries are aware that reducing global greenhouse gas emissions in the built environment is the least expensive way.

However, in Turkey, there are no obligations or prerequisites about issues for reporting on sustainability. The reporting procedure is motivated by public relations and is up to the organization's will. How much of this reported content is consumed is an unknown area. Therefore, this research is aimed at discovering employee's perceptions of the company's ES activities.

2.2. Environmental pillar of corporate social responsibility

CSR did not intimately embrace the environmental dimension in its early definitions, and it mainly centered on voluntary activities, which were more closely related to philanthropic activities. However, as the conception developed and was stated in excessive depth, the environmental and social dimensions were specified as equal weight (Loew et al., 2004; Dahlsrud, 2008).

Ghobadian et al.'s (2016) statement about the trend of CSR has been increased by three critical changes in the business environment: escalating connectivity and information availability about the organization's impression on the public and environment; raising imparities between government welfare and environmental obstacles and increasing public awareness about climate change, sustainability and inequality in society.

The environmental pillar is widely regarded as a critical element of CSR (Uddin, 2008; Fallon, 2015). According to the International Institute for Sustainable Development (IISD), CSR's elementarily considerations are environment preservation and the health of employees, community, and civil companionship both now and in the future (Hohnen, 2007).

Corporate activity can have a variety of environmental effects. Typically, environmental collision refers to the detrimental effects that company practices have on the natural world. Overuse of natural, non-renewable energy resources, pollution waste, habitat degradation, climate change, and deforestation are examples of such effects.

In the construction industry, there is an expanding interest in CSR research; however, we have little understanding of how companies incorporate environmental issues into their CSR practices. CSR activities are typically founded on research into long-term business organizations. The construction business nonetheless operates in a project-based context, where the social, environmental, and econom-

ic requirements and challenges differ from project to project based on client goals and local community structures (Loosemore et al., 2018).

2.3. The link between CSR and sustainability

Leading organizations are aware that the consumer and investor markets have altered as a result of their capacity to read trends and changes in the competitive environment of operations. With the rise in environmentally conscious investors and stakeholders who closely monitor businesses' CSR and sustainability efforts, the leader businesses have started reporting and communicating about sustainability in order to meet this new business dimension, maintain reputation, and remain attractive to investors. Therefore, investors base their judgments on the data found on websites and in reports (Dawkins & Ngujiri, 2008, p.236).

Companies usually use Global Reporting Initiative (GRI) standards to prepare their sustainability and CSR reports. GRI recognizes that the construction and real estate industry has a critical role in responding to climate change. GRI standard's mission is to provide a template for organizations to be transparent and aware of their impacts through world widely used standards (GRI, 20092015).

Loosemore et al. (2018) summarizes the CSR-related ISO and GRI standards into leadership, vision and mission, CSR strategy focus, CSR workplace initiatives and activities, supply chain initiatives and activities, community engagement focus and initiatives, community initiatives and activities, environmental initiatives and activities, perceived benefits of CSR implementation, obstacles to CSR implementation. These items are also the same for sustainability reporting in GRI sustainability reports, and a strong connection is undeniable.

However, a comprehensive systematic review revealed that there are few researches made which are linking CSR and environmental sustainability keywords. According to the study made by Şimşir (?? year); there is a research gap between CSR and environmental sustainability (ES), although there is a substantial similarity in the way of reporting between CSR activities and sustainability.

The ES movement has to gain every actor's participation: government, companies, users, and the public. Companies are the second power in society, and cause pollution through their activities have to be voluntary for CSR and sustainability actions. The companies that are familiar with sustainable building design are taking actions of CSR activities without reporting. On the other hand, most of the construction companies do not even participate in any of these actions because all of these voluntarily reporting systems require the founder's vision to make a change. However, in the long term, all companies from all industries are responsible for their action's impacts, and because of globalization, a mutation in the way of working is inevitable. When a problem causes a change in the form of working, how the peculiar ways of a company's practices affect the unfolding context for inertia should be understood (Martin, 1993). Before customers, employees need to comprehend their company's life story. Therefore, in this research, employees' perception has a major part of being a good judge of published reports.

Environmental sustainability issues are already embedded in CSR activities, but construction companies and developers deal with only the limits of standards like GRI, Dow Jones, or ISO 14001. It should be extended because the construction industry requires more precautions than any other industry. This paper tries to link the relationship between sustainability and CSR by measuring the most exposed stakeholder's perception: employees.

2.4. Mediating role of mindfulness

The quality of awareness known as mindfulness has long been thought to enhance well-being (Brown & Ryan, 2003). Due to the inherent characteristics of human nature, awareness and attention to present events and experiences can range from high degrees of clarity and sensitivity to low ones, such as automatic, habitual, mindless, or insensitive thoughts or actions (Wallace, 1999).

Deci and Ryan note that, according to one theory, a key component of psychotherapy is to encourage mindfulness or awareness, which allows for introspective inquiry into needs and emotions as well as the formation of a more independent mindset (Deci & Ryan, 2008).

According to Langer's sociocognitive approach to mindfulness, people with high perceptual sensitivity and higher behavioral flexibility are better able to react to a variety of constantly changing stimuli (Levinthal & Rerup, 2006, p.505). Wamsler et al. (2017) maintained that it is essential to take into account a person's inner qualities, such as awareness while evaluating sustainability. The actions taken by organizational members, particularly those in frontline positions, determine how mindfully organized an organization is (Vogus & Sutcliffe, 2012).

Therefore, an employee's high level of mindfulness is expected to gain maximum awareness of CSR and sustainability activities.

3. Research model and hypothesis

In accordance with Whetten (1989), it is proposed as a theoretical model established on a literature review, which aims to explain the interplay between employees' perceived corporate sustainability performance and their company's CSR disclosure. Figure 1 shows a depiction of the link between CSR and sustainability that includes both of their separate aspects as well as the awareness that affects the relationship.

Given the above theoretical framework, our research questions the following two hypotheses:

- H1: ESPP is positively associated with ECSR.
- H2: MFB mediates this effect (two-way interaction); that is, the relation between ESPP and ECSR would be higher when MFB is higher.

SmartPLS software for structural equation modeling (SEM) and IBM SPSS with PROCESS macro were used to analyze the provided conceptual model in order to gain a deeper understanding.

4. Research design and sampling method

This study aims to gather specific information on the current status of CSR engagement and the level of awareness, as well as highlight current practices in the field of CSR in the construction industry. To present more powerful results than single-country research, a multiple-country study was conducted. A questionnaire survey was conducted via online questionnaire processed by using ITU Veti. The questionnaire consisted of three parts. The first part covered sustainability questions, which were adopted from GRI (Global Reporting Initiative-G4 Sustainability Reporting Guidelines) and Dow Jones Standards (Dow Jones Sustainability Diversified Indices). 43 subjects were asked to assess the perceived environmental sustainability, and 6 subjects were asked to assess social sustainability. In the second part, corporate social standards were asked, consisting of 23 items for social issues and 8 items for environmental issues, based on ISO 26000 and GRI. Demographic information like age, gender, experience, occupation, position, company function, company size, department, country, types of published documents, and mindfulness were asked in the last part. Mindful Attention Awareness Scale was used to determine individual mindfulness. Individual variations in the frequency of thoughtful states over time are evaluated by the MAAS. The test consists of 15 items on a 1-6 Likert scale and measures dispositional (or trait) mindfulness (Miller, 2020).

The sample consists of organizations that are primarily based in Turkey or Europe, the United States, and England but have a branch in Turkey or are based in Turkey but work in Africa,

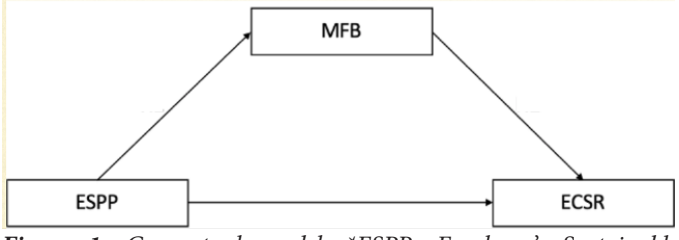

Figure 1. *Conceptual model. *ESPP: Employee's Sustainable Performance Perception *ECSR: Environmental Corporate Social Responsibility *MFB: Mindfulness Behaviour.*

the Gulf Region, Russia, and the Balkans. The companies were chosen from where environmental sustainability was emphasized in written CSR policies. Participants were informed about the study's voluntary and confidential participation, and then we asked them to evaluate their company's environmental sustainability performance and CSR reporting practices. ITU Veti, a web-based form application created by the Computer Center of Istanbul Technical University (ITU), was utilized as a method for data collecting and analytics. Participants received the survey's site URL via email and the social network Linkedin.

Criterion - sampling as a purposeful sampling strategy was used since the study's setting allowed for such a small number of participants. Statistical tools and methods to be involved in carrying out the study were selected. Statistical tools were revised due to the data collected from the questionnaire.

When a specific criterion is followed to select a sample, it is called criterion purposeful sampling. This kind of sampling technique is useful in adding depth to even quantitative research. The criteria of sample selection should be in accordance with the topic and aim of the research (Patton, 1990). In this study, the point of criterion sampling is to be sure to understand participants who are likely to be information-rich because they may reveal employees' perceptions and attitudes to CSR practices.

The data were collected in the following steps. First, 10 well-known construction firms were selected for the survey, which are primarily based in Turkey or have a branch in Turkey but are based in Europe, the United States, and England. The responses from these firms were only 40 employees. Second, to increase the participation rate, we reached professionals from LinkedIn and checked their profiles for survey inquiries, which the respondent must have or had worked in a company that publishes CSR or Sustainability reports. After this step, the authors collected the responses from 70 participants. The respondent profile was: 17 female and 53 male; 25,7% architect, 47,1% civil engineer, 8,6% electrical and mechanical engineer, 18,6% other; 7,1% junior, 20% specialist, 15,7% chief, 57,2% manager and coordinator. It should be noted that the results of the study might represent managerial personnel's perceptions more than others.

5. Data Analysis

Firstly, descriptive statistics and correlation tests were applied. Confirmatory factor analysis made up the second phase of the statistical study. Confirmatory factor analysis examined the fit of the three-factor model (ESPP, ECSR, and MFB) before testing the hypotheses.

A boundary value of 0.60 was chosen for factor loadings. Those indicators were not included in the measurement models if their factor loadings were less than 0.50. As a result, the model was updated, and new tests were run. Utilizing SmartPLS 3, partial least squares structural equation modeling (PLS-SEM) was performed to analyze empirical data. For scenarios with a limited sample size, the SmartPLS program, which employs a least-squares estimate method, is often advised (Wong, 2013).

Following the validation of the measurement models, Cronbach's alpha values were used to assess the internal consistency of the measuring instruments.

The updated structural equation model was rigorously validated using the SPSS PROCESS macro. An OLS and logistic regression route analysis modeling tool called PROCESS uses observable variables. The social, business, and health sciences frequently use it to estimate direct and indirect effects in single and multiple mediator models (parallel and serial), two- and three-way interactions in moderation models, simple slopes and regions of significance for probing interactions, and conditional indirect effects in moderated mediation models with single or multiple mediators or moderators.

An indirect assessment of the impact of a suggested cause (ESPP) on some outcomes (ECSR) through a proposed mediator was done using mediation analysis (ECSR). The relevance of mediation analysis comes from its capacity to provide knowledge of the interac-

tions between variables that are more than just descriptive. A statistically and practically significant indirect impact is a need for mediation.

Furthermore, to explain more about key variables, Pearson correlation analysis was tested among these items.

6. Results

6.1. Smart PLS 3

In the first run of the reliability and validity tests, the values for the "average variance extracted (AVE)" are found undesired, as shown in Table 1.

Even the Cronbach's Alpha values are acceptable; AVE scores are under .50 for ESPP and MFB. Therefore, factor loadings examined and indicators having factor loadings lower than .50 were excluded from the measurement models. After the elimination, the considered values are shown in Table 1, and the model is presented in Figure 2.

The validity of all latent variables is again examined using Cronbach's alpha and AVE. The acceptable critical value of AVE is 0.5, and the Cronbach's alpha coefficient for all items of the same variable should be larger than 0.70 (Fornell & Larcker, 1981), which is obtained and shown in Table 2.

Path coefficients and bootstrap analysis were also examined, and p values have resulted under .05, as presented in Table 3.

For more validity of the results, the heterotrait-monotrait ratio of correlations (HTMT) analysis is applied. In partial least squares structural equation modeling, HTMT is a novel technique for evaluating discriminant validity. The Fornell-Larcker criteria and (partial) cross-loadings, which are typically unable to identify a lack of discriminant validity, are conventional ways to assess discriminant validity that is outperformed by the HTMT criterion. HTMT scores below 1 demonstrate that the precise correlation between the two constructs should be different (Alarcón & Sánchez, 2015). In Table 4, HTMT values for the related model are found to be lower than 1.

6.2. The mediation analysis (SPSS-process)

The hypothesis was tested through process macro with Model 4 (mediation model), and the statistical model is shown in Figure 3.

Table 1. *Reliability and validity test run 1.*

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
ECSR	0,923	0,929	0,922	0,601
ESPP	0,976	0,984	0,972	0,477
MFB	0,866	0,889	0,839	0,297

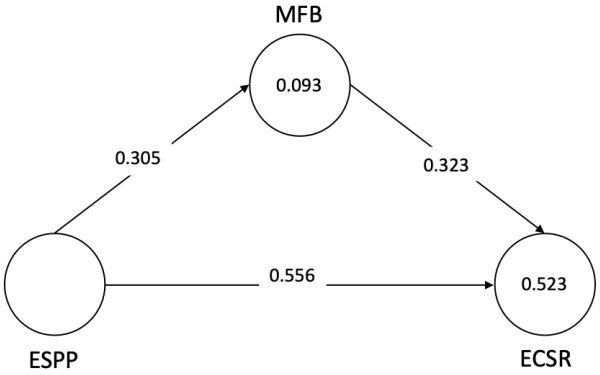

Figure 2. *Model in SmartPLS after factor analysis.*

Table 2. *Reliability and validity test run 2.*

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
ECSR	0,917	0,922	0,917	0,613
ESPP	0,974	0,978	0,972	0,558
MFN	0,844	0,854	0,849	0,530

ECSR 01,02,03,04,05,06,08

ESPP 05,07,12,13,15,16,17,18,19, 20, 22, 23, 27, 28, 29, 30, 31, 32, 33, 34, 35,36,37,38,39,40,41,42

MAAS 03,08,10,13,14

Table 3. *Path coefficients and bootstrap analysis.*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
ESPP->ECSR	0,556	0,554	0,092	6,037	0,000
ESPP->MFN	0,305	0,332	0,114	2,683	0,007
MFN->ECSR	0,323	0,336	0,102	3,155	0,002

Table 4. *Discriminant validity (HTMT<1 RATIO).*

	ECSR	ESPP	MFN
ECSR			
ESPP	0,638		
MFN	0,491	0,298	

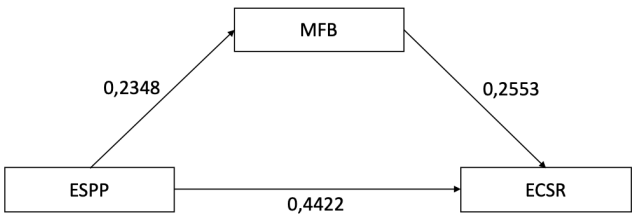

Figure 3. *Statistical model.*

The mediation analysis results are represented in Table 5. P values for ESPP (X) -> MFN (M), 0,032; MFN (M) -> ECSR (Y), 0,007; ESPP (X) -> ECSR (Y), 0,000 which are significant at the level of $p<0.05$.

In mediation analysis, the direct and indirect effects of the relation between variables were also tested and shown in Table 5. The level of confidence for all confidence intervals in output is considered 95.0000, and the number of bootstrap samples for percentile bootstrap confidence intervals is regarded as 5000.

Checking if zero is between the values of the lower level of confidence interval (LLCI) or upper level of confidence interval is the second method for determining the significance (ULCI); in this case, the related model is achieved by the results in Table 5.

Table 5. *Process macro results.*

		Coefficient	SE	t-value	p	LLCI	ULCI 95%
ESPP (X) -> MFN (M)	H1	0,2348	0,1072	2,1900	0,0320	0,0209	0,4488
MFN (M) -> ECSR (Y)	H2	0,2553	0,0923	2,766	0,007	0,071	0,4394
ESPP (X) -> ECSR (Y)	H3	0,4422	0,0855	5,172	0,0000	0,272	0,6128

	Effect	SE	LLCI	ULCI
ESPP (X) --> ECSR (Y) (Direct)	0,382	0,084	0,214	0,5507

	Effect	BootSE	BootLLC	BootULCI
ESPP (X) --> ECSR (Y) (Indirect/MFB)	0,06	0,0390	5E-04	0,1474
ESPP (X) --> ECSR (Y) (Partially/MFB)	0,065	0,042	5E-04	0,1571
ESPP (X) --> ECSR (Y) (Completely/MFB)	0,0720	0,046	6E-04	0,1754

6.3. Pearson correlation analysis

The linear correlation between two sets of data is measured by the Pearson correlation coefficient. It is effectively a normalized measurement of the covariance since it is the covariance of two variables divided by the product of their standard deviations. The outcome always falls between the range of 1 and 1. Key variables indicated in the correlation matrix and Pearson correlation test results are shown in Table 6 and Table 7.

After the elimination of non-correlated items, according to the correlation matrixes, the correlation between ESPP and ECSR indicators and control variables had significant relationships at the .05 level. The first significant positive correlation was between the ESPP07 indicator and the current job experience variable (r= .28) and po-

Table 6. *Key variables indicated in the correlation matrix.*

Divisions	Code	Sub divisions	Taken From
Environmental aspects of Sustainability	ESPP 7	Recording the energy used per unit (eg. Floor area, persons).	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 12	Recording the greenhouse gas emissions per unit (e.g., floor area, persons).	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 18	Taking actions to prevent or minimize, or remedy or mitigate, the effects of unacceptable risks associated with contaminated land.	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 19	Recording the total amount or weight or volume of materials that are used to produce and package the organization's primary products and services	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 20	Recording the percentage of recycled input materials used to manufacture the organization's primary products and services.	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 23	Recording energy consumed outside of the organization.	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 34	Records the total weight / number / volume of hazardous and non-hazardous wastes by disposal methods.	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 36	Environmental impacts of products and services have been mitigated.	GRI, G4, Construction and Real Estate Sector Disclosure
	ESPP 39	Recording total waste disposal, emissions treatment, and remediation costs.	GRI, G4, Construction and Real Estate Sector Disclosure
Environmental aspects of CSR	ECSR 1	Reduces waste by minimizing packing material and, if appropriate, offer recycling and disposal services	ISO26000
	ECSR 2	Eliminates or minimize negative health and environmental impacts of products and services, such as noise or waste	ISO26000
	ECSR 3	Respects the traditional uses of naturalresources by local populations, especially indigenous people	ISO26000
	ECSR 4	Prevents pollution; reduce emissions of pollutants into the air, water and soil as much as possible	ISO26000
	ECSR 6	Uses sustainable, renewable resources whenever possible	ISO26000
	ECSR 8	Practices life-cycle approach(including disposal) – aim to reduce waste, re-use products or components, and re-cycle materials	ISO26000

sition variable (r= .36). The ESPP07 indicator aimed to observe individuals‘ perceptions about “Recording the energy used per unit.” While the ESPP07 indicator was more acceptable for respondents having more than ten years of service and more authorized, the agreement declined as the respondents’ years of service and authorization of the position decreased. ESPP12 indicator (Recording the greenhouse gas emissions per unit) positively correlates with the current job experience. ESPP18 (Taking actions to prevent or minimize, or remedy or mitigate, the effects of unacceptable risks associated with contaminated land, r=.24); ESPP20 (Recording the percentage of recycled input materials used to manufacture the organization’s primary products and services, r=.28); ESPP23 (Recording energy consumed outside of the organization, r=.30); ESPP34 (Records the total weight/ number/ volume of hazardous and non-hazardous wastes by disposal methods, r=.25) have found to be positive correlated with the position. ESPP19, ESPP36, ECSR1, and ECSR6 indicators try to identify the perception of “Recording the total amount or weight or volume of materials that are used to produce and package the organization’s primary products and services,” “Environmental impacts of products and services have been mitigated,” “Reduces waste by minimizing packing material and, if appropriate, offer recycling and disposal services” and “Uses sustainable, renewable resources whenever possible.” These indicators determined as positively correlated with company function (r=.24;.31;.29; .32), company size (r=.29; .14; .17; .12), company year (r=.26; .26; .22; .22), country (r= .32; .28; .23; .14) and individual mindfulness (r= .24; .14; .24; .31) and negatively correlated with publish of sustainability (r= -.20; -.11; -.09; -.13), publish of CSR (r= -.05; -.06; -.14; -.20), publish of any news (r= -.11; -.13; -.05; -.09), building operations (r= -.31; -.21; -.07; -.23) and environmental perception (r= -.19; -.01; -.20; -.05). Contractors and project management firms seem to care more about waste package details and usage of renewable resources. Also, the more enlarged companies, by means of size and year and work in international areas, the more sensitive the estimations of sustainable resources and waste management. People who are individually more mindful about themselves are found to notice waste volume and reusable instruments. Reverse numbering was used for “publish of sustainability,” “publish of CSR,” “publish of any news,” “building operations,” and “environmental perception” questions in the questionnaire; therefore, there is a positive approach to these issues that show a negative correlation (yes=1, no=2; no information=0). Companies who publish any news about sustainability or CSR or both and who operate and maintain their buildings positively influence recording the total amount of package waste and usage of sustainable resources. ECSR1 (Reduces waste by minimizing packing material and, if appropriate, offers recycling and disposal services) has the same trends as ESPP19,36, and ECSR6 only differs in published news (r=.05) and positively correlates. This difference in waste management indicates that some news can be found irrelevant (magazine, social media, etc.) or has no information about this item for the employee. ESPP39 (Recording total waste disposal, emissions treatment, and remediation costs) key variable positively correlated with a current job working years (r= .24) and position (r=.25). Due to expanded responsibilities with the position and experience in the same company could affect employee’s perception of costs for environmental remediations. ECSR2 (Eliminates or minimize negative health and environmental impacts of products and services, such as noise or waste) and ECSR8 (Practices life-cycle approach (including disposal) – aim to reduce waste, re-use products or components, and re-cycle materials) positively correlates with age (r= .27; .26), experience (r= .27; .26), current job experience (r= .32; .27), company function (r= .37; .26), company size (r= .16; .08), company year (r= .26; .22), country (r= .11; .25) and individual mindfulness (r= .27; .38); negatively correlates with publish of sustainability (r= -.07; -.27), publish of CSR (r= -.10; -.31),

Table 7. *Pearson correlation test results (significant at p<0.05).*

	AGE	EXPERIENCE	CURRENT JOB EXPERIENCE	POSITION	COMPANY FUNCTION	COMPANY SIZE	COMPANY YEAR	COUNTRY	PUBLISH SUSTAINABILITY REPORT	PUBLISH CSR REPORT	PUBLISH NEWS	BUILDING OPERATION	ENVIRONMENTAL PERCEPTION	INDIVIDUAL MINDFULNESS
ESPP07	0,18	0,21	**0,28**	**0,36**	0,05	0,28	0,19	0,03	-0,19	-0,06	-0,09	-0,08	-0,20	0,20
ESPP12	0,12	0,13	**0,26**	0,20	0,11	0,14	0,31	0,23	-0,13	-0,07	-0,22	-0,03	-0,02	0,15
ESPP18	0,15	0,13	0,16	**0,24**	0,12	0,19	0,40	0,31	-0,23	-0,01	-0,23	-0,08	-0,04	0,18
ESPP19	-0,04	-0,01	0,07	0,21	**0,24**	**0,29**	**0,26**	**0,32**	**-0,20**	**-0,05**	**-0,11**	**-0,31**	**-0,19**	**0,24**
ESPP20	0,07	-0,02	0,04	**0,28**	0,07	0,19	0,14	0,18	-0,20	-0,05	-0,14	-0,16	-0,16	0,17
ESPP23	0,16	0,09	-0,05	**0,30**	0,16	0,24	0,18	0,19	-0,35	-0,20	-0,23	-0,15	-0,09	0,26
ESPP34	0,12	0,03	0,23	**0,25**	0,15	0,31	0,26	0,37	-0,18	0,01	-0,24	-0,20	-0,09	0,28
ESPP36	-0,08	-0,13	0,11	0,06	**0,31**	**0,14**	**0,23**	**0,28**	**-0,11**	**-0,06**	**-0,13**	**-0,21**	**-0,01**	**0,14**
ESPP39	0,22	0,16	**0,24**	**0,25**	0,10	0,18	0,25	0,34	-0,27	-0,12	-0,22	-0,26	-0,13	0,27
ECSR01	0,10	0,07	0,17	0,12	**0,29**	**0,17**	**0,26**	**0,23**	**-0,09**	**-0,14**	**0,05**	**-0,07**	**-0,20**	**0,24**
ECSR02	**0,27**	**0,27**	**0,32**	0,22	**0,37**	**0,16**	**0,26**	**0,11**	**-0,07**	**-0,10**	**-0,03**	**-0,13**	**-0,13**	**0,27**
ECSR03	**0,38**	**0,41**	**0,40**	**0,37**	0,11	-0,06	0,07	0,24	-0,01	0,07	-0,05	-0,06	-0,05	0,41
ECSR04	**0,35**	**0,33**	**0,25**	**0,26**	**0,36**	**0,08**	**0,22**	**0,27**	**-0,14**	**-0,09**	**-0,03**	**-0,24**	**-0,18**	**0,45**
ECSR06	0,19	0,17	0,19	0,20	**0,32**	**0,12**	**0,22**	**0,14**	**-0,13**	**-0,20**	**-0,09**	**-0,23**	**-0,05**	**0,31**
ECSR08	**0,26**	**0,26**	**0,27**	0,22	**0,26**	**0,08**	**0,22**	**0,25**	**-0,27**	**-0,31**	**-0,04**	**-0,27**	**-0,26**	**0,38**

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

publish of any news (r= -.03; -.04), building operations (r= -.13; -.27) and environmental perception (r= -.13; -.26). As explained before; negatively correlated items were coded reverse; so mentioned key variable's perception remarks as age, experience, current job experience, company function, company size, company year, country, individual mindfulness and environmental perception increase; also supports the publish all kinds of reporting and build awareness on building operations and maintenance. ECSR3 (Respects the traditional uses of natural resources by local populations, especially indigenous people) indicator positively correlates with age (r= .38), experience (r= .41), current job experience (r= .40), and position (r= .37). The conversation instinct about natural resources construes with the increase of age, experience, and position. ECSR4 (Prevents pollution; reduces emissions of pollutants into the air, water, and soil as much as possible) is correlated with all control variables.

7. Discussion

According to Buddhist theory, mindfulness has been shown to heighten one's attention to the actual world and improve awareness and non-judgmental acceptance while also increasing one's awareness of one's own psychological conditioning (Thiermann et al., 2020). Hanh (2013) indicates that the human race should cure the earth to heal themselves. Individual mindfulness has a key role in changing corporate actions, especially for sustainability implementations. On the other hand, corporate social responsibility reports are a company's display window and are supported by sustainability actions. Individual mindfulness plays an important role in changing corporate actions, particularly for sustainability implementations. This study has highlighted the importance of understanding the relationship between employees' perceived sustainability performance and CSR reporting in a boundary condition for mindfulness. We presented an integrated approach to see if mindfulness influences this relationship.

Each of the findings is discussed. The results of the research accept the first hypothesis, which indicates that employee sustainability performance perception (ESPP) is positively associated with ECSR (Environmental Corporate Social Responsibility). In the questionnaire, we asked 43 items for environmental sustainability and only 6 items for environmental CSR because sustainability measurements require details of "how much." However, CSR measurements express the general preserves in reporting sentences. As we discussed before, sustainability disclosure usually includes measurements for recording; this action creates milestones of environmental CSR to talk about preserving natural sources. Employees who think sustainability disclosure items matters also think environmental CSR matters.

As theorized in Hypothesis 2, it is demonstrated the mediation effect of mindfulness is the relation between ESPP and ECSR, which would be higher when MFB is higher. A state of awareness known as mindfulness is innate (Brown & Ryan, 2003). Our daily awareness, perception, and focus are affected by our mindfulness level. For example, when a company attaches importance to waste separation according to paper, plastic, glass, etc., it can

only be a service of the aware employee. If employees pay attention to waste separation, the company will boost its implementations in every corner. Therefore, to achieve sustainable development, organizations must volunteer, and employees should be open-minded to create two-way interaction. Mindfulness involves paying attention to sensory-perceptual experiences (Pashko, 2018). In this case, mindfulness activities stimulate the attention and awareness of the employee. Thus, Ericson et al. believe that promoting mindfulness in workplaces, schools, and other settings may be seen as a policy that yields a "double dividend" by promoting both more sustainable lifestyles and higher well-being (2014). Mindfulness has a key role in translating pro-environmental intentions into sustainable behavior. Human resource departments can originate their plan around mindful activities to achieve the goal of the organization's sustainable development.

Besides the mindfulness, in the questionnaire, detailed descriptive questions were requested to be answered, such as experience, age, gender, etc.; though, disconcertingly, none of them was found effective on the model. Therefore, the Pearson correlation test has been applied to the eliminated key variables to understand the relationship of control variables.

Even though gender, occupation, department, and CSR event questions were asked in the survey, these control variables were neglected from the correlation test because none of them has any correlation with key variables; a considerable amount of key variables were found to not correlate with any control variables and also subtracted from table 6 and 7. GRI sustainability reporting presents a detailed reporting system for interested organizations. Therefore, the correlated key variables, as noticed, have the meaning of general statements like energy, water, waste, and greenhouse gas preservation. These variables can be noticed commonly in published reports.

According to the study's findings, large-sized and operationally aged construction organizations execute the environmental dimension of CSR more than small-sized ones. This is in line with the view that government rules and policies on sustainable development may not have been placed to include small and medium-scale firms' activities (Oginni & Omojowo, 2016) and that firm size is strongly correlated with CSR disclosure (Wang, 2011) and the number of years in business operations (European Commission, 2002). The size of the firm and its length of operation are both directly correlated with participation in such external community activities, according to a study done in Portuguese (Santos, 2011).

The environmental pillar of sustainability was highly emphasized by contractors, project management firms, and international companies. In order to assure the quality and safety of the architecture being built for the benefit of future users, the contractor must work hard to fulfill the needs, wishes, and ambitions of the customers (Zhao et al., 2012). Client expectations may require contractors to be proactive about CSR and sustainability objectives.

Another finding from the research is that as employees get older, the popularity of CSR draws attention due to the significant correlated results. Older employees have also spent a longer time in the sector; thus, this could be the effect of long-term exposure to CSR initiatives. Furthermore, these results are supported by another study conducted by Pereira et al., who found that the environmental dimension of CSR was explained positively by seniority (2015). Because this study focuses on employee perception, the seniority of an employee is essential in determining CSR absorption as well as position. This means that reporting is an external communication of sustainability information (Lopez et al., 2015); as the liability increases, so does the information claim from the top of the organizational chart, and employees near the top may encounter CSR and sustainability objectives more frequently than others. The information claim from the top of the organization chart rises, too, and high-level employees may be more exposed to CSR and sustainability goals than others.

Finally, reporting on both sustainability and CSR elements was found relevant to the same key variables from the perspective of the employees. This situation can be promoted with two-way interaction, which can create internal motivations for the company to boost its level of sustainable development. Recently, research showed that the presence of internal social responsibility motives appears to boost corporate sustainability management strategies (Lopez et al., 2015). Internal motivation is mostly related to employee awareness or can be called "selective perception," where an occasion is related to personal goals but also important for a wider community. (Dearborn & Simon, 1958). Individual mindfulness and environmental perception are concerned with selective perception, and as presented in the correlation test, a high level of perception brings a high level of awareness of sustainability and CSR objectives. Moreover, the same key variables also correlate with building operation, which states the companies that are operating their own buildings have a precipitous understanding of sustainability and CSR items.

8. Conclusions

This article discusses the findings of a questionnaire study done in the construction industry. Analyzing sustainable development through the corporate social responsibility of the construction industry in Turkey provides intriguing evidence. The environmental aspect of CSR was examined to determine sustainable growth. The results indicate that sustainability actions are subsumed by CSR actions directly. Mindfulness undoubtedly mediates the effect of employees' sustainable performance perception (ESPP) on environmental corporate social responsibility (ECSR).

This pilot study reveals the importance of mindful individuals in the workplace increases the effectiveness of sustainability and CSR actions. Moreover, industries like construction, which are consuming energy and damaging ecosystems, can promote their mindful exercises for their employees, as well as for their stakeholders.

9. Limitations of the study and future work

The paper's conclusions should be interpreted cautiously. First, because the research was done in the Turkish construction industry, which works internationally and nationally, the findings are somewhat context-specific.

Secondly, this study is limited to the economic part of CSR and sustainability due to the uncertainty of economic variables. Additionally, the circular economy (CE) offers an alluring concept based on three fundamental principles: to design out waste and pollution, keep goods and materials in use, and regenerate natural systems by employing environmentally friendly renewable resources and energy. Despite applauding the goals of CE, many people have doubts about its viability (Mayers et al., 2021). In further research, the relationship between the environment and the economy can be investigated as a part of reporting, and ethics could be a new perspective on the concept. After all, the reason to create sustainability strategies is to sustain ethical conditions since the whole contribution is voluntary.

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