**RESEARCH ARTICLE**

# The moderating effect of contextual factors and employees' demographic features on the relationship between CSR and work-related attitudes: A meta-analysis

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## Abstract

This paper aims to identify the conditions under which corporate social responsibility (CSR) affects employees' work-related attitudes. A meta-analysis of 42 studies published between 1999 and 2019 is elaborated considering the moderating effect of several contextual factors (country, industry, and national culture' values) and employees' demographic features (gender, age, education, tenure, and position) on the impact of perceived CSR on three work-related attitudes (organizational identification, commitment, and turnover intentions). The results reveal that the positive impact of CSR in employees' attitudes is not universal, it may vary due to the level of development and the national culture of the country where a company operates, the industry to which it belongs as well as employees' age and position. Furthermore, although individually some variables do not have a significant moderating effect, they are significant in combination with other variables, which opens new research avenues. The findings provide valuable help to human resource management policies.

**KEYWORDS**
contextual factors, corporate social responsibility, demographic features, moderating effect, organizational commitment, organizational identification, turnover intentions

## 1 | INTRODUCTION

To the extent that, in addition to adequate remuneration and working conditions, employees have other needs of a psychological nature related to self-esteem and a meaningful existence, the satisfaction of these psychological needs may have a stronger motivational impact on them (Lee et al., 2015). In this sense, involvement in Corporate Social Responsibility (CSR) practices by a company can play a role in motivating its employees, positively affecting their work-related attitudes and behaviors (Brammer et al., 2015; Khaskheli et al., 2020).

As a result, during recent years a "particularly dynamic stream of research" interested in studying the effect of CSR activities on employees' work-related attitudes and behaviors has emerged (De Roeck & Maon, 2018, p. 609). In a recent literature review about employee relations with CSR, Onkila and Sarna (2022) found an increase in the number of academic articles published on this topic since 2011. Drawing mainly on social identity theory (SIT) (Tajfel & Turner, 1985), this stream of research explores whether and how an organization's CSR activities affect several work-related attitudinal and behavioral outcomes.

Although most studies report a positive effect of CSR on employees' attitudes and behaviors, some authors have documented no evidence of such a relationship (Ferreira & Real de Oliveira, 2014) or even a negative effect. These mixed results may be because not all

employees give the same importance to CSR and, therefore, the initiatives developed by their firms in this regard do not affect them in the same way (Donia et al., 2019). The importance employees attribute to CSR may vary depending on their demographic attributes as well as some contextual factors (Shahzadi et al., 2019; Wang et al., 2020). However, although some of these factors have been incorporated as control variables in several studies, few ones explicitly analyze their moderating effect on the relationship between CSR and employees' work-related attitudes (Rupp & Mallory, 2015; Shahzadi et al., 2019). Furthermore, this stream of research is "spread out in a multiplicity of management-related disciplines" (De Roeck & Maon, 2018, p. 611) and presents a lack of uniformity regarding the role, definition and measurement of variables, being difficult to compare studies, generalize results and reach global conclusions.

This study aims to overcome the above limitations and open the "black box of individual differences" (Rupp & Mallory, 2015, p. 227) by exploring the moderating effect of several contextual factors (country development level, industry pollution level, and national culture values) and employees' demographic features (gender, age, educational level, organizational tenure, and position) on the impact of employees' perception of CSR on three work-related attitudes (i.e., organizational identification, commitment, and turnover intentions).

As noted by Brammer et al. (2015), the extent to which a firm's CSR efforts affect its employees' attitudes and behaviors depends on how they perceive, interpret, and evaluate them. Therefore, perceived CSR depicts "the most appropriate independent variable to examine employees' responses to CSR" (De Roeck & Maon, 2018, p. 611) which is used by most studies in this area (Azim, 2016; De Roeck & Maon, 2018; Jung & Ali, 2017; Turker, 2009; van Dick et al., 2020).

In this regard, CSR perception refers to the employees' personal assessment and their psychological interpretation of a company's CSR initiatives, which are subjective and may differ from the company's CSR actual practices (Azim, 2016). So, we focus our research on CSR perception instead of CSR, because this perception is what will cause a possible change in employees' work-related attitudes. In other words, CSR perception is what will trigger the immediate reaction of individuals (Hansen et al., 2011; Ng et al., 2019; Wang et al., 2017).

Our focus on these attitudes is justified because organizational identification (OI) constitutes a key psychological process that favors employees' willingness to behave in line with their company's objectives (Van Knippenberg & Sleebos, 2006), it "is the primary outcome of a social identity process" (Farooq et al., 2014, p. 563), and an antecedent of other work-related attitudes (De Roeck & Delobbe, 2012; Lee et al., 2015; Paruzel et al., 2021). Organizational commitment (OC) has also occupied a major position in research because of its relationship with other employee attitudes and outcomes (Kim et al., 2018) and it is the most studied variable in this field (Meyer & Allen, 1997). As for turnover intentions (TI), despite having received less research attention, they have a high impact on employees' performance and may suppose a high cost for companies (Griffeth et al., 2000), affecting work environment (Lin & Liu, 2017).

We carry out a meta-analysis with the aim of providing a conclusive response regarding the conditions under which perceived CSR affects employees' work-related attitudes. This meta-analysis considers the moderating effect that both contextual factors and employees' demographic features may have on the relationship between perceived CSR and OI, OC, and TI. The results show that perceived CSR positively affects OI and OC and has a negative effect on TI. Moreover, we find evidence of a moderating effect of some variables. Specifically, the relationships between perceived CSR and OI and between perceived CSR and TI are influenced by the effect of some contextual factors: the level of development of the country where the company operates, the pollution level of the industry to which it belongs, and the country's time orientation in the first case; the industry pollution level and the country's avoidance uncertainty in the second one. Similarly, employees' demographic features also moderate the relationships between perceived CSR and OC (position) and between perceived CSR and TI (age and position). In contrast, we do not find significant support for the existence of a moderating effect of other contextual factors (individualism and masculinity) and demographic features (employees' gender, tenure, and educational level) on the relationship between perceived CSR and the analyzed work-related attitudes.

Our study contributes to literature in several ways. We show that CSR does not have a universal positive impact on employees' work-related attitudes (increasing OI and OC and reducing TI), but it depends on certain conditions, and document under what circumstances this effect is stronger/weaker or even the opposite. We analyze a broad array of factors, both related to the company and employees that may produce a synergetic or antagonistic effect on the relationship between CSR perception and work-related attitudes. Thus, we respond to recent calls (De Roeck & Maon, 2018; Donia et al., 2019) to further investigate the role of contextual factors and employees' demographic features in how employees react to their companies' CSR initiatives through self-enhancement motivation. Although prior studies had considered some of these factors as control variables, few studies had explicitly analyzed their moderating effect on the relationship between CSR and employees' work-related attitudes and such studies only analyzed a limited set of factors. In contrast, we offer a complete picture by considering the moderating effect of seven contextual factors (country development level, industry pollution level, and the national culture's dimensions) and five personal traits (gender, age, educational level, organizational tenure, and position). Thus, our study integrates and extends prior results and provides a deeper understanding on how CSR affects employees' work-related attitudes by documenting the effect of contextual factors and individual differences on such a relationship.

The rest of the paper proceeds as follows: the next section presents the theoretical framework for the development of the research hypotheses. Section 3 outlines the empirical framework. Section 4 summarizes the main results along with their discussion. Section 5 shows the results of a complementary analysis and the last section summarizes the main conclusions and implications of the study.

## 2 | THEORETICAL FRAMEWORK AND RESEARCH HYPOTHESES

### 2.1 | Theoretical framework

One of the most used theories to explain the impact of corporate social activities on employees' work attitudes is SIT (De Roeck & Delobbe, 2012; Turker, 2009), developed by Tajfel and Turner (1979, 1985). According to SIT, individuals define themselves as members of a group whose perceived defining characteristics are consistent with key attributes of their self-concept (Tajfel & Turner, 1985; Turker, 2009), attaching emotional significance to this membership (Tajfel, 1978), so that they feel the group's successes and failures as their own (Ashforth & Mael, 1989). Prior studies have shown that employees define themselves through their link to an organization and, consequently, they associate themselves with their organization's defining features (Ashforth & Mael, 1989) in a way that such an association affects their self-concept (Brammer et al., 2007; Tajfel & Turner, 1985). From this perspective, an organization's image and prestige would enhance its employees' self-concept.

This "self-enhancement process" would explain the impact of CSR activities on employees' work-related attitudes (De Roeck & Delobbe, 2012). To the extent that CSR activities contribute to social well-being, they positively affect a company's image (Shen et al., 2018; Turker, 2009) which, in turn, can foster its employees' self-enhancement process, because their membership to such a reputable company enhances their pride and self-esteem (Azim, 2016; Brammer et al., 2007; Turker, 2009). Subsequently, employees reciprocate these feelings through positive attitudes toward the company (Azim, 2016). As a result, a company's CSR activities will have a positive impact on its employees' work-related attitudes (Van Knippenberg & Sleebos, 2006).

### 2.2 | Hypotheses development

#### 2.2.1 | Organizational identification

OI refers to the process by which employees internalize an organization's goals, attributes, and values so that they become increasingly congruent (Ashforth & Mael, 1989). It constitutes a particular form of identification affecting employees' self-concept, which will be intrinsically linked to their company (De Roeck & Maon, 2018). Given that the group's prestige and the distinctiveness of its values favor identification (Ashforth & Mael, 1989), employees will tend to identify with publicly reputable companies, as it satisfies their innate need for self-enhancement (Farooq et al., 2014; Shen et al., 2018).

CSR activities positively affect a company's image and external reputation (Brammer et al., 2007), generating a feeling of pride among its employees and, consequently, enhancing their identification with the organization (Lee & Chen, 2018). In this respect, some studies (Carmeli et al., 2007; Kim et al., 2010) have analyzed the effect of employees' perception of CSR on their OI, most of them documenting a positive effect.

**H₁.** Perceived CSR is positively related to employees' organizational identification.

#### 2.2.2 | Organizational commitment

OC is "the relative strength of an individual's identification with and involvement in a particular organization" (Mowday et al., 1979, p. 226). It affects the relationship between an employee and her/his employing organization as well as her/his decision to belong to such an organization (Meyer & Allen, 1997).

Prior studies (Brammer et al., 2007; Peterson, 2004) document a positive effect of perceived CSR on employees' affective OC, explaining this effect as employees tend to identify themselves with the positive values underlying in CSR, which enhances their self-image promoting an emotional attachment to the firm (Azim, 2016; Brammer et al., 2007).

**H₂.** Perceived CSR is positively related to employees' organizational commitment.

#### 2.2.3 | Turnover intentions

Perceived CSR not only encourages employees' positive work-related attitudes but also discourages negative ones (Wang et al., 2020). TI refer to employees' psychological willingess to consciously and deliberately leave the firm, either due to dissatisfaction with the company or better opportunites somewhere else (Hansen et al., 2011; Lin & Liu, 2017). Given that TI influence employees' current behavior (Wang et al., 2020), it may affect work environment (Lin & Liu, 2017) and suppose a high cost for firms (Griffeth et al., 2000). We focus our study in TI rather than actual turnover because "turnover intention is the best predictor of actual turnover behavior" (Lin & Liu, 2017, p. 1), which means that for companies is interesting to know if their employees have turnover intentions to try to reverse this situation.

A few studies have empirically analyzed the effect of perceived CSR on TI, documenting a negative association (Wang et al., 2020). This result can be attributed to the fact that perceived CSR enhances the organization's attractiveness and employees' satisfaction (Brammer et al., 2007; Farooq et al., 2014), thus enhancing their desire to belong to such an organization and continue working there (Lee & Chen, 2018).

**H₃.** Perceived CSR is negatively related to employees' turnover intentions.

#### 2.2.4 | Moderating effect of contextual factors and employees' demographic features

Several authors have stressed that employees' attitude toward CSR affects the impact of CSR on work-related attitudes so that the effect

of CSR activities on OI, OC, and TI will vary depending on employees' sensibility toward CSR, even becoming negative in some cases (Peterson, 2004; Turker, 2009). In turn, employees' sensibility toward CSR and, consequently, their reactions to their firm's CSR initiatives are influenced by contextual factors as well as employees' demographic features (Donia et al., 2019; Farooq et al., 2014). Therefore, both types of factors may moderate the effect of CSR perception on employees' work-related attitudes (De Roeck & Maon, 2018).

### Level of development of the country

Employees' and companies' attitudes toward CSR are affected by their country's economic, social, and political conditions (Baughn et al., 2007). Based on a study of 15 countries, Welford (2005) showed that there is a positive relationship between a country's economic development and CSR, which explains variance in the level of CSR engagement among countries.

Economic development also positively affects employees' demands for corporate responsibility, which tend to be greater when the level of wealth in a country is higher (Baughn et al., 2007). Clearly, those employees who live in underdeveloped countries have other priorities and needs before CSR, while first world employees are more likely to show more interest in CSR activities since they have their basic needs covered (Razzaq et al., 2020). Therefore, the effect of employees' perception of CSR on their work-related attitudes can be affected by the level of social and economic development of the country where a company operates.

> **H4.** The company's country development level moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI ($H_{4a}$), OC ($H_{4b}$), and TI ($H_{4c}$) will be stronger in countries with higher levels of social and economic development.

### Industry pollution level

Prior literature documents a relationship between industry pollution level and CSR (Banerjee et al., 2003; Jenkins & Obara, 2006). Controversial industries (i.e., those considered "dirty" or "sin," such as petrochemical, oil, and tobacco) are a cause for higher public concern related to their environmental and social impacts and, consequently, they tend to engage in CSR activities (da Monteiro & Aibar-Guzmán, 2010). As a result, increased engagement with CSR by firms belonging to controversial industries might be perceived as unethical (Hill, 2001), and produce the opposite effect, negatively affecting corporate reputation.

In this regard, De Roeck and Maon (2018) contend that the pollution level of the industry to which a company belongs may affect how its employees perceive and respond to CSR. Thus, belonging to controversial industries might decrease the effect of CSR activities on employees' work-related attitudes, as employees might perceive them as distrustful. Several studies on controversial industries (e.g., De Roeck & Delobbe, 2012; Dutton, 1990) support this view.

> **H5.** The company's industry pollution level moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI ($H_{5a}$), OC ($H_{5b}$), and TI ($H_{5c}$) will be stronger when the firm belongs to non-controversial industries.

### National culture

National culture refers to the values that characterize a country's culture. It provides a "collective programming of the mind" (Hofstede, 1984, p. 389) that affects individuals' attitudes and behaviors (Lee et al., 2015). It affects how societies approach CSR (Waldman et al., 2006), influencing not only employees' sensibility toward environmental and social issues but also the extent to which they consider that firms have ethical responsibilities and value their CSR efforts (McNamara et al., 2017). Therefore, national culture can play a moderating role in the relationship between perceived CSR and employees' work-related attitudes (Mueller et al., 2012; Wang et al., 2020).

The most widely cited taxonomy for the study of national culture is the one developed by Hofstede (1980, 2001), which defines national culture through five dimensions: individualism/collectivism, uncertainty avoidance, power distance, masculinity/femininity, and time orientation. The first dimension (individualism) reflects whether a society places emphasis on individual goals versus collective ones. Prior research found a positive assotiation between collectivistic cultures and CSR (Esteban et al., 2017). To the extent that in collectivistic cultures people care for the welfare of others, employees will positively value their company's CSR efforts (Kim et al., 2010), leading to higher levels of OI and OC and reducing TI (De Roeck & Maon, 2018).

> **H6.** The individualism level of the country's national culture moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI ($H_{6a}$), OC ($H_{6b}$), and TI ($H_{6c}$) will be stronger in collectivistic cultures.

Uncertainty avoidance refers to the extent to which individuals feel threatened or are uncomfortable in ambiguous and uncertain situations (Hofstede, 1980). As Rallapalli et al. (1994) noted, risk taking behavior is related to unethical actions and, accordingly, CSR engaged societies tend to avoid this kind of risks (Kacperczyk, 2009), a positive relationship existing between uncertainty avoidance and CSR (Ho et al., 2021; Kang et al., 2016). Thus, in cultural contexts characterized by high uncertainty avoidance employees will value their companies' CSR initiatives.

> **H7.** The uncertainty avoidance level of the country's national culture moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI ($H_{7a}$), OC ($H_{7b}$), and TI ($H_{7c}$) will be stronger in cultures characterized by high uncertainty avoidance.

Masculine values are associated with a focus on recognition and material success, whereas femininity refers to the preference for relationships, quality of life, caring, and altruism. Therefore, individuals in feminine countries will exhibit higher sensitivity toward CSR (Esteban et al., 2017) and, consequently, it can be expected that the effect of CSR perception on their work-related attitudes is affected by this dimension of national culture.

> **H8.** The feminity level of the country's national culture moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI (H8a), OC (H8b), and TI (H8c) will be stronger in feminine cultures.

Time orientation reflects whether a society prioritizes long term over short term (Hofstede, 2001). Short-term-oriented cultures place emphasis on immediate benefits rather than look for long-term value creation, which leads individuals and companies to prioritize short-term gains at the expense of long-term strategies such as those related to CSR. Accordingly, it can be expected that the effect of CSR perception on employees' work-related attitudes is affected by the country's time orientation.

> **H9.** The time orientation of the country's national culture moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI (H9a), OC (H9b), and TI (H9c) will be stronger in countries characterized by a long-term orientation.

### Employees' demographic features

Besides contextual factors, employees' demographic features and personal traits also affect their sensibility toward CSR (i.e., how they respond to their organization's CSR activities) and, consequently, they may moderate the impact that CSR activities have on work-related attitudes. Thus, in the case of socially and environmentally concerned individuals, a favorable perception of their firms CSR activities may lead to stronger OI and OC and, conversely, reduce TI (Shahzadi et al., 2019).

Gender differences affect individuals' perceptions of CSR (Panwar et al., 2010). Several authors have showed that women tend to be more concerned with environmental and social issues whereas men tend to be more focused on economic ones (Davidson & Freudenburg, 1996; Monteiro et al., 2021). Consequently, female employees will react positively to their firms' CSR activities (Roberts, 1991) and perceived CSR will have a stronger impact on their work-related attitudes (Peterson, 2004).

> **H10.** Employees' gender moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI (H10a), OC (H10b), and TI (H10c) will be stronger in the case of female employees.

Employees' age also influences their sensibility toward CSR (Wang et al., 2020). Although those individuals who were born from the eighties (i.e., Y generation or Millenials) tend to show a higher concern toward social and environmental issues (Klimkiewicz & Oltra, 2017), as noted by Wang et al. (2020), employees tend to put more emphasis on meaningful goals (such as social and environmental protection) as their age increases. Accordingly, it can be expected that the impact of perceived CSR on work-related attitudes is stronger as employees'age increases.

> **H11.** Employees' age moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI (H11a), OC (H11b), and TI (H11c) will be stronger in the case of older employees.

The time span that an employee has spent with a specific company (often referred as tenure) also affects how employees perceive their company's CSR efforts, as they can judge and value them based on their work experience. Therefore, we expect that employees' tenure affects the impact of perceived CSR on their work-related attitudes.
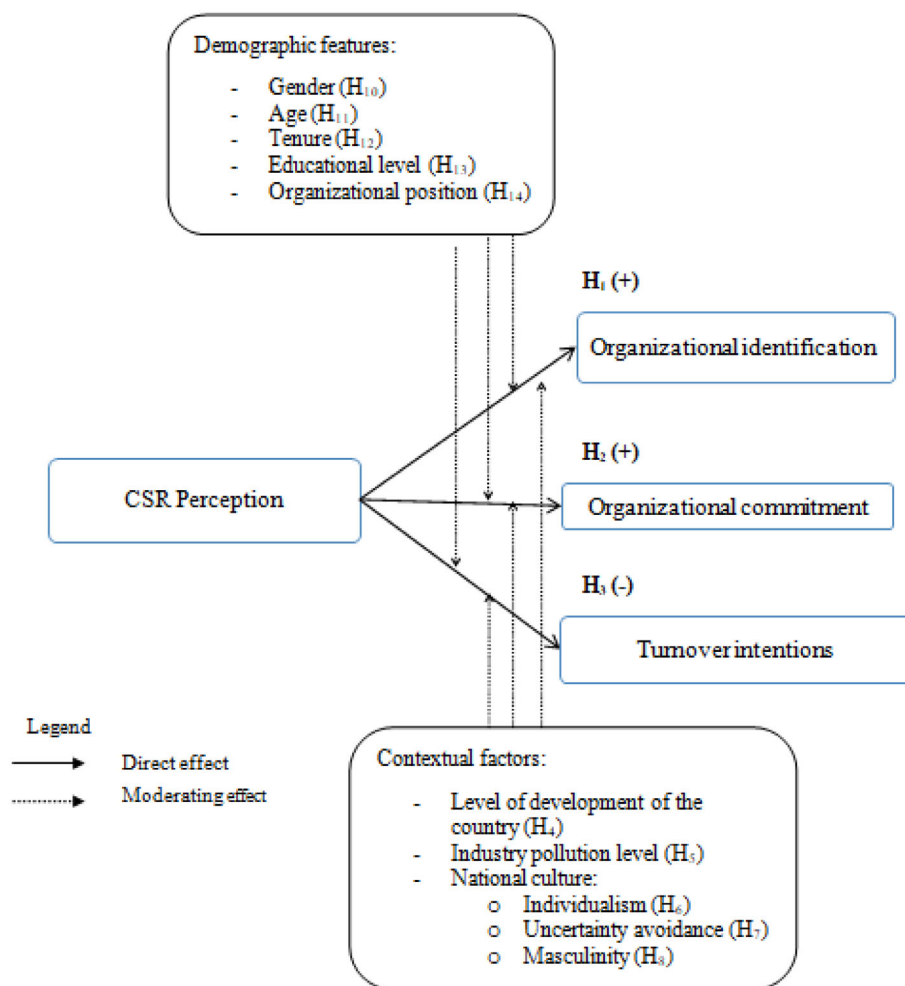
> **H12.** Employees' tenure moderates the relationship between perceived CSR and employees' work-related attitudes. so that the effect of perceived CSR on OI (H12a), OC (H12b), and TI (H12c) will be stronger as tenure increases.

Employees' educational level, that is, "the formal qualification in the form of degrees individuals receive from college or university" (Shahzadi et al., 2019, p. 1242), affects both individuals' thought processes and their preferences and goals (Piper et al., 2012). Education affects employees' ability to understand others' demands (Ng & Feldman, 2009), so that, as their educational level increases, employees tend to value altruistic and social rewards (Rose, 2005) and show higher concern for social and environmental problems (Sun et al., 2020). Several authors found that employees' educational level is positively related to CSR (Farooq et al., 2014; Sun et al., 2020). Consequently, we expect a stronger effect of CSR perception on work-related attitudes in the case of employees with higher qualifications.

> **H13.** Employees' educational level moderates the relationship between perceived CSR and employees' work-related attitudes. so that the effect of perceived CSR on OI (H13a), OC (H13b), and TI (H13c) will be stronger as employees' educational level increases.

Finally, the position that an employee occupies in the company may also affect her/his sensibility toward CSR. Kucharska and Kowalczyk (2019) found that the higher the employees' position in a company is, the more positively they perceive its CSR efforts, because top management shares the firm's viewpoint. Therefore, we expect a stronger effect of CSR perception on work-related attitudes in the case of employees in higher positions.

**H_{14}.** Employees' position moderates the relationship between perceived CSR and employees' work-related attitudes, so that the effect of perceived CSR on OI ($H_{14a}$), OC ($H_{14b}$), and TI ($H_{14c}$) will be stronger in the case of high-position employees.

FIGURE 1 summarizes the research model.

# 3 | METHODOLOGY

A meta-analysis jointly analyzes the results of different observations that examine the behavior of the same variables, with the aim of providing a common response to the hypotheses raised (Byron & Post, 2016; Hunter & Schmidt, 2004).

## 3.1 | Data collection

The first step to construct the data set was to carry out a systematic review to search relevant studies on the subject. Two different search tasks were performed. We firstly made an initial search with the aim of finding the main journals that publish articles on the subject. We specifically looked for articles that study the relationship between CSR activities and employees' work-related attitudes published between January 1999 and December 2019 in peer-reviewed journals indexed on the Web of Science and Scopus databases by using the following keywords: "CSR" or "corporate social responsibility," and "turnover," "commitment," "affective commitment," and "organizational identification." Then, a second search was carried out by performing a comprehensive review focused on the journals that had published some papers on the subject identified in the first search. This search returned 209 publications.

The second step consisted in the reading and critical analysis of the initial sample of 209 papers. Each of the authors separately read and analyzed the papers summarizing their main characteristics and subsequently the results were compared. The following criteria for inclusion of papers were used (Paruzel et al., 2021):

1. Articles should consist in empirical studies and provide statistical data. Therefore, theoretical articles, bibliographic reviews and meta-analyses were excluded.
2. The selected sample must be made up of employees. Therefore, studies carried out with students were removed.
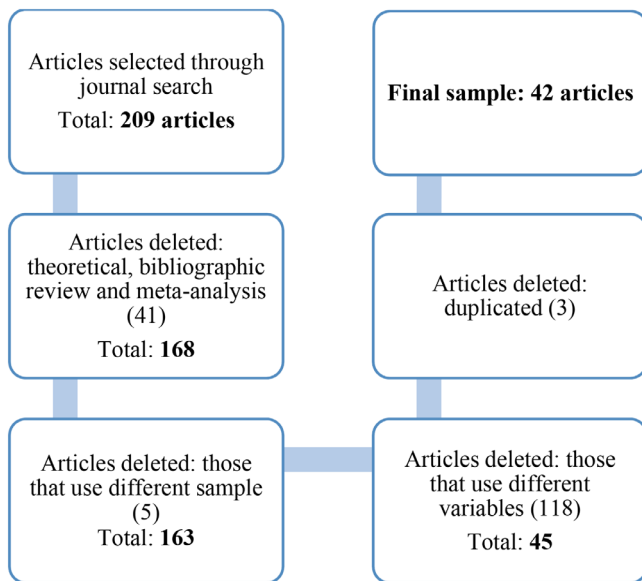
**FIGURE 2** Article selection process [Colour figure can be viewed at wileyonlinelibrary.com]

3. The dependent variables should be OI, OC or TI, while the independent variable should be employees' CSR perception. The studies ought to provide the correlation coefficients between perceived CSR and the dependent variables.

4. Repeated articles were eliminated.

As a result of these filters, a final sample of 42 papers was obtained. Figure 2 depicts the process followed to construct the data set and Table 1 shows the final sample of articles and the dependent variable of each of them.

## 3.2 | Data analysis

### 3.2.1 | Coding procedures

The next step was a coding process, carried out with the objective of minimizing errors. From the final sample of articles, a complex task of data standardization was performed to get a common measure for all variables. The critical issue when measuring the main variables was the lack of uniformity regarding the scales used. Therefore, after analyzing each one, a common criterion was established and the data were standardized.

The problem that arose when measuring the CSR variable is that there is no common criterion to do it. After reviewing the extant literature, we observe that the authors apply different scales to measure this variable. Moreover, some authors measure the CSR variable in a general way and others focus on some of its subdimensions (environmental, social, etc.). However, after reviewing the articles included in this meta-analysis, we observed that most of the authors refer to practically the same concepts, although they call them differently,

**TABLE 1** Final sample of articles according to their dependent variable

| Commitment | Organizational identification |
|---|---|
| Azim (2016) | Brammer et al. (2015) |
| Bouraoui et al. (2019) | Brieger et al. (2020) |
| Brammer et al. (2007) | Carmeli et al. (2007) |
| Bravo et al. (2017) | De Roeck and Delobbe (2012) |
| Closon et al. (2015) | De Roeck et al. (2016) |
| D'Aprile and Talò (2015) | Farooq et al. (2014) |
| Ditlev-Simonsen (2015) | Gupta (2017) |
| Fu et al. (2014) | Islam et al. (2016) |
| Glavas and Kelley (2014) | Ko et al. (2018) |
| Gupta (2017) | Shin et al. (2016) |
| Hofman and Newman (2014) | Tian and Robertson (2019) |
| Islam et al. (2016) | Wang et al. (2017) |
| Khaleel et al. (2017) | Zafar and Ali (2016) |
| Kim et al. (2016) | Zhao et al. (2019) |
| Kim et al. (2017) | |
| Kowalczyk and Kucharska (2020) | **Turnover intentions** |
| Kundu and Gahlawat (2016) | Chaudhary (2017) |
| Mory et al. (2016) | Hansen et al. (2011) |
| Mueller et al. (2012) | Kim et al. (2016) |
| Oh et al. (2019) | Lin and Liu (2017) |
| Turker (2009) | Ng et al. (2019) |
| Valentine and Godkin (2017) | Valentine and Godkin (2017) |
| Vlachos et al. (2014) | Wang et al. (2017) |
| Youn et al. (2018) | |
| Zafar and Ali (2016) | |
| Zhou et al. (2018) | |
| Zientara et al. (2015) | |

therefore we have homogenized this variable by measuring all the results on a Likert scale from 1 to 5.

As regards employees' demographic features, we considered employees' average age (age), the sample's proportion of females (gender), and employees' average tenure (tenure). Employees' educational level (education) was measured by making a distinction between university and non-university education, and employees' position (position) was measured distinguishing between managers and employees.

Regarding contextual factors, following previous studies (da Monteiro & Aibar-Guzmán, 2010; Vollero et al., 2018), industries were classified according to their pollution level in: (1) high-pollutant or more controversial (manufacturing, energy sector, food, and agriculture, chemical), (2) low-pollutant or less controversial (casinos, hotels, and health care), (3) no-pollutant or no controversial (banking and finance, information technology, and electronic), and (4) mix (samples that include companies from several types of industries).

Similarly, countries were classified according to their economic level, social development, and lifestyles. Thus, we distinguish two broad groups: countries with a high level of social and economic development and countries with a low level of social and economic development. Then, following Graafland and Smid (2019) and Farber and Charles (2013), we also consider the geographical area in which the countries are located according to the following categories: (1) Anglo-Saxon countries outside Europe, (2) Anglo-Saxon countries in

**TABLE 2** Variables

| Variable | | Acronym | Measurement |
|---|---|---|---|
| Panel A: Independent variable | | | |
| Perceived CSR | | Perceived CSR | Likert scale from 1 to 5 |
| Panel B: Dependent variables | | | |
| Organizational identification | | OI | Likert scale from 1 to 5 |
| Organizational commitment | | OC | Likert scale from 1 to 7 |
| Turnover intentions | | TI | Likert scale from 1 to 5 |
| Panel C: Moderators—Contextual factors | | | |
| Level of development of the country | | Country | Three groups and 10 categories: (A) High development level: 1. Anglo-Saxon countries outside Europe 2. Anglo-Saxon countries in Europe 3. Scandinavian countries 4. Other western European countries 5. Mediterranean European countries 6. Japan (B) Low development level: 7. East and Southeast Asian countries 8. South Asian countries 9. Middle East and North Africa (C) Mix (samples with companies from several countries) |
| Industry pollution level | | Industry | Four groups: 1. High pollutant or more controversial 2. Low pollutant or less controversial 3. No pollutant 4. Mix (simples with companies from several industries) |
| National culture | Individualism level | Individualism | Scale from 0 to 120 (Hofstede, 2001) |
| | Uncertainty avoidance level | Uncertainty avoidance | Scale from 0 to 120 (Hofstede, 2001) |
| | Masculinity level | Masculinity | Scale from 0–120 (Hofstede, 2001) |
| | Time orientation | Long term orientation | Scale from 0 to 120 (Hofstede, 2001) |
| Panel D: Moderators—Employees' demographic features | | | |
| Employees' gender | | Gender | Sample's proportion of females |
| Employees' age | | Age | Employees' average age |
| Employees' tenure | | Tenure | Employees' average tenure |
| Employees' educational level | | Education | Number of employees with university studies and number of employees without university studies |
| Employees' position | | Position | Percentage of managers within the sample |

Europe, (3) Scandinavian countries, (4) Other western European countries, (5) Mediterranean European countries, (6) Japan, (7) East and Southeast Asian countries, (8) South Asian countries, (9) Middle East and North Africa, and (10) mix (samples that include companies from several countries). Thus, the countries belonging to the first six categories were considered as developed countries, whereas the remaining categories correspond to countries with a low level of social and economic development. This double classification in necessary to capture both the countries' economic development level and the countries' social and lifestyle features that can affect employees' work-related attitudes and their CSR perception (for example, although Spain and Japan can have a comparable level of economic development, the social and lifestyle features of people from both countries are very different).

Finally, the variables related to the dimensions of national culture were coded following the data matrix created by Hofstede (https:// geert hofstede.com/research-and-vsm/dimension-data-matrix/).

Table 2 summarizes the description and measurement of the variables.

### 3.2.2 | Data analysis procedures

The data analysis has been carried out with R (Paruzel et al., 2021). Firstly, the existence of publication bias was checked through the Egger's Regression Intercept (Egger et al., 1997). Publication bias refers to the fact that the papers with significant findings are more likely to be published than those with non-significant results, which

could mean that our final selection of studies is not representative of the studies carried out on this topic (Revelli & Viviani, 2015). If the coefficient is higher than 0.05 means that there are no biases in the meta-analysis. Then, we corrected the measurement error by using correlations (Hunter & Schmidt, 2004).

Finally, a heterogeneity analysis was carried out to measure the heterogeneity of the samples. Two statistics were computed: $Q$ (Cochran's $Q$ test) and $I^2$ (the heterogeneity index). The first assesses whether variability in correlations across studies is statistically significant (i.e., a statistically significant $Q$-value denotes heterogeneity). The $I^2$ statistic indicates the ratio of total variation in estimates attributable to heterogeneity; when its value exceeds 75%, the sample is regarded as heterogeneous (Greenland & O'Rourke, 2008). The existence of heterogeneity confirms the importance of knowing the role of different moderating variables that can influence the relationship between perceived CSR and work-related attitudes.

Regression analysis, multivariate analysis and principal component analysis were used to test the research hypotheses. Following Borenstein et al. (2011), a random effects meta-analysis technique was used to test Hypotheses $H_1$, $H_2$, and $H_3$, whereas a fixed effects meta-regression was used to test the remaining hypotheses. A 95% confidence interval (CI) was considered.

# 4 | RESULTS

## 4.1 | Publication bias test

Table 3 shows the results of the Egger's test for the relationship between CSR perception and the three analyzed work-related

**TABLE 3** Results of the Egger's test

| Hypotheses | k | N | Egger's intercept | p |
|---|---|---|---|---|
| $H_1$ | 14 | 3955 | −0.5080 | 0.6115 |
| $H_2$ | 27 | 17,816 | −0.5207 | 0.6026 |
| $H_3$ | 7 | 5737 | 0.0817 | 0.9349 |

*Note*: k = number of articles included in each analysis; N = number of participants in each analysis; Egger's intercept = the intercept for the linear regression; p = p-value for Egger's intercept.

attitudes (OI, OC, and TI). In all cases, the $p$ value of Egger's regression intercept is higher than the benchmark of 0.5, which indicates that there are no biases in the meta-analysis.

## 4.2 | Main results

### 4.2.1 | The effect of perceived CSR on employees' work-related attitudes

Table 4 reports the results of the relationships between perceived CSR and the three analyzed work-realted attitudes (OI, OC, and TI). As can be seen, perceived CSR is positively correlated with OI (rc = 0.46) and OC (rc = 0.49) and negatively correlated with TI (rc = −0.22). In all cases, the 95% IC does not include 0. Accordingly, Hypotheses $H_1$, $H_2$, and $H_3$ are supported. Overall, our findings show that perceived CSR has a positive effect on employees, strengthening positive attitudes and diminishing negative ones. These results are consistent with the findings obtained in other meta-analyses carried out by Wang et al. (2020) and Paruzel et al. (2021).

### 4.2.2 | Moderating effect of contextual factors

Table 5 reports the results of the moderating effect of contextual factors on the relationship between perceived CSR and employees' work-related attitudes (Hypotheses 4–9).

As a whole, the level of development of the country where the company operates moderates the relationship between perceived CSR and OI ($p$-value = 0.0010), indicating that, as Hypothesis $H_{4a}$ posited, the effect of perceived CSR on OI is affected by this variable. Nevertheless, analyzing the moderating effect of the country development level on the relationship between perceived CSR and OI in greater detail (Table 6, panel A), we observe that this effect is significant and positive for Anglo-Saxon countries outside Europe ($\beta = 0.6475$, $p$-value = <0.0001) and negative for South Asian countries ($\beta = -0.349$, $p$-value = 0.0035). This suggests that the effect of perceived CSR on OI is stronger in Anglo-Saxon countries outside Europe, whereas the fact that a company located in South Asia diminishes the effect of perceived CSR on OI. In the latter case, this result can be explained considering that in South Asian countries employees'

**TABLE 4** Results for direct relations

| Relationship | k | N | rc | 95% CI | | Z | Q | $P_Q$ | $I^2$ |
| | | | | LL | UL | | | | |
|---|---|---|---|---|---|---|---|---|---|
| OI | 14 | 3955 | 0.46 | 0.4080 | 0.5813 | 11.186 | 97.7960 | <0.0001 | 86.44 |
| OC | 24 | 17,816 | 0.49 | 0.4406 | 0.6416 | 10.5512 | 650.1254 | <0.0001 | 96.85 |
| TI | 10 | 5737 | −0.22 | −0.3161 | −0.1410 | −5.1163 | 64.2978 | <0.0001 | 87.47 |

*Note*: k = number of atticles included in each analysis; N = number of participants in each analysis; rc = correlations coefficients; 95% CI = 95% confidence interval for rc; LL = lower level of the CI; UL = upper level of the CI; Z = Z-statistic; Q = Q-statistic; pQ = p value for the Q-statistic; $I^2 = I^2$ statistic.

basic needs are not fully satisfied and CSR awareness is low (Baughn et al., 2007; Razzaq et al., 2020).

The level of development of the country where a firm operates does not have a significant moderating effect on the relationship between perceived CSR and the other analyzed employee attitudes (OC and TI). Therefore, Hypothesis $H_{4b}$ and $H_{4c}$ cannot be accepted.

**TABLE 5** Results of moderating effects (contextual factors)

| Variable | | OI | OC | TI |
|---|---|---|---|---|
| Country | $k$ | 12 | 23 | 10 |
| | $Q$ | 19 | 7.6669 | 1.6198 |
| | $p$ | 0.0010 | 0.4667 | 0.4449 |
| Industry | $k$ | 12 | 22 | 10 |
| | $Q$ | 16 | 3.7026 | 19.2796 |
| | $p$ | 0.0003 | 0.2954 | 0.0002 |
| Individualism | $k$ | 12 | 23 | 10 |
| | $Q$ | 0.1751 | 1 | 1.2891 |
| | $p$ | 0.6756 | 0.2207 | 0.2562 |
| | $\beta$ | 0.4781 | 0.4260 | −0.1503 |
| Uncertainty avoidance | $k$ | 12 | 23 | 10 |
| | $Q$ | 0.0082 | 0.2834 | 24.1562 |
| | $p$ | 0.9277 | 0.5945 | <0.0001 |
| | $\beta$ | 0.5005 | 0.6328 | −0.009 |
| Masculinity | $k$ | 12 | 23 | 10 |
| | $Q$ | 0.0111 | 0.5758 | 0.3737 |
| | $p$ | 0.9160 | 0.4480 | 0.5410 |
| | $\beta$ | 0.5395 | 0.3906 | −0.5334 |
| Long term orientation | $k$ | 12 | 23 | 10 |
| | $q$ | 62.875 | 0.4499 | 0.0382 |
| | $P$ | 0.0122 | 0.5024 | 0.8451 |
| | $\beta$ | 0.2188 | 0.4749 | −0.2484 |

*Note*: $k$ = number of samples; $Q$ = Q-statistic; $\beta$ = regression coefficients; $p$ = p-value.

As shown in Table 5, the moderating effect of industry pollution level on the relationship between perceived CSR and OI is significative ($p$-value = 0.0003). However, when this variable is analyzed in detail (Table 6, panel B), it can be observed that there is a greater probability of this relationship exists if a company belongs to a high-pollutant industry ($\beta = 0.376$, $p$-value<0.0001), but the same occurs in the case of companies belonging to low-pollutant industries ($\beta = -0.2639$, $p$-value = 0.0006), although to a lesser extent. Therefore, Hypothesis $H_{5a}$ cannot be accepted.

Industry pollution level does not moderate the relationship between perceived CSR and OC and, therefore, Hypothesis $H_{5b}$ cannot be accepted. As regards the relationship between perceived CSR and TI, we found that industry pollution level has a significant and negative moderating effect ($p$-val = 0.0002). Thus, contrary to what Hypothesis $H_{5c}$ posited, the fact that a firm belongs to non-controversial industries diminishes the effect of perceived CSR on TI.

Concerning national culture dimensions, uncertainty avoidance does not moderate the relationship between CSR perception and positive work-related attitudes (OI and OC), therefore Hypotheses $H_{7a}$ and $H_{7b}$ cannot be accepted. Uncertainty avoidance negatively moderates the relationship between CSR and TI ($p$-value = <0.0001, $\beta = -0.0099$). Thus, contrary to what was hypothesized in Hypothesis $H_{7c}$, the fact that the company operates in environments characterized by high uncertainty avoidance reduces the effect of CSR perception on TI. This result may be because in cultural contexts with high uncertainty avoidance individuals' expectations about CSR practices are low (Garcia-Sanchez et al., 2016).

In line with Hypothesis $H_{9a}$, time orientation positively moderates the relationship between CSR perception and OI ($\beta = 0.2188$; $p$-value = 0.0122), indicating that the effect of perceived CSR on OI is stronger in countries characterized by a long-term orientation. However, this dimension of national culture does not moderate the relationship between perceived CSR and OC and between perceived CSR and TI and, therefore, Hypotheses $H_{9b}$ and $H_{9c}$ cannot be accepted.

Finally, neither individualism nor masculinity have a significant moderating effect on the relationship between perceived CSR and the analyzed work-related attitudes. Accordingly, Hypotheses $H_6$ and $H_8$

**TABLE 6** Country and industry results

| Attitudes | Panel A: Country | | | Panel B: Industry | | |
|---|---|---|---|---|---|---|
| OI | | $\beta$ | $p$-Val | | $\beta$ | $p$-Val |
| | Category 1 | 0.6475 | <0.0001 | High-pollution | 0.376 | <0.0001 |
| | Category 5 | −0.0982 | 0.5363 | Low-pollution | 0.2634 | 0.0006 |
| | Category 7 | −0.0413 | 0.7107 | No-pollution | −0.0069 | 0.9296 |
| | Category 8 | −0.349 | 0.0035 | | | |
| | Category 9 | −0.2357 | 0.1384 | | | |
| TI | | | | | $\beta$ | pval |
| | | | | High-pollution | −0.2132 | 0.0053 |
| | | | | Low-pollution | −0.11 | 0.2075 |
| | | | | No-pollution | −0.1499 | 0.1236 |
| | | | | Mix | 0.1088 | 0.2094 |

*Note*: $\beta$ = regression coefficients; $p$ = p value for the coefficient.

cannot be accepted. These findings confirm those obtained by Wang et al. (2020) and Paruzel et al. (2021) with regard to individualism, while contradicting the significant moderating effect documented by Paruzel et al. (2021) in the case of masculinity.

### 4.2.3 | Moderating effect of employees' demographic characteristics

Table 7 reports the moderating effect of employees' demographic features on the relationship between CSR perception and work-related attitudes (Hypotheses 10–14). As can be seen, age does not moderate the relationship between perceived CSR and positive work-related attitudes (OI and OC). Therefore, Hypotheses $H_{11a}$ and $H_{11b}$ cannot be accepted. As regards OI, our result is in line with those obtained by Wang et al. (2020), Paruzel et al. (2021), and Shahzadi et al. (2019), yet contradicts the findings obtained by Ko et al. (2018). However, age negatively moderates the relationship between perceived CSR and TI ($\beta = -0.0135$; $p$-value $= 0.0003$). This means that, contrary to what Hypothesis $H_{11c}$ posited, the probability that perceived CSR reduces TI will decrease with the age of employees. In other words, the impact of CSR perception on TI diminishes as the employees' age increases.

The position that employees occupy in the company positively moderates the relationship between perceived CSR and OC ($\beta = 0.4554$; $p$-val $= 0.0346$) and TI ($\beta = -0.2798$; $p$-value $= 0.0361$),

**TABLE 7** Results of moderating effects (demographic features)

| Variables | | OI | OC | TI |
|---|---|---|---|---|
| Gender | $k$ | 12 | 21 | 10 |
| | $Q$ | 0.6055 | 1.3713 | 1.2891 |
| | $p$ | 0.4365 | 0.2416 | 0.2562 |
| | $\beta$ | 0.4097 | 0.4206 | −0.0661 |
| Age | $k$ | 11 | 18 | 9 |
| | $Q$ | 0.4056 | 0.1129 | 13.2129 |
| | $p$ | 0.5242 | 0.7369 | 0.0003 |
| | $\beta$ | 0.3438 | 0.6675 | −0.0135 |
| Tenure | $k$ | 6 | 11 | 6 |
| | $Q$ | 0.0131 | 0.0363 | 2 |
| | $p$ | 0.9088 | 0.8488 | 0.1451 |
| | $\beta$ | 0.6079 | 0.6749 | −0.2484 |
| Education | $k$ | 5 | 6 | 6 |
| | $Q$ | 0.9188 | 0.0173 | 0.0046 |
| | $p$ | 0.3378 | 0.8954 | 0.9460 |
| | $\beta$ | 0.7784 | 0.6323 | −0.3203 |
| Position | $k$ | 13 | 20 | 10 |
| | $Q$ | 0.6320 | 4 | 4.3947 |
| | $p$ | 0.4266 | 0.0346 | 0.0361 |
| | $\beta$ | 0.4628 | 0.4554 | −0.2798 |

*Note*: $\beta$ = regression coefficients; $p$ = $p$ value for the coefficient.

indicating that, as suggested by Hypotheses $H_{14b}$ and $H_{14c}$, the effect of perceived CSR on such work-related attitudes is stronger in the case of managers. However, the moderating effect is not significant for the relationship between perceived CSR and OI. Therefore, Hypothesis $H_{14a}$ cannot be accepted.

The moderating effect of the remaining employees' demographic characteristics (gender, tenure, and education level) is not significant, which does not allow us to accept Hypotheses $H_{10}$, $H_{12}$, and $H_{13}$. In the case of gender, our findings are in line with those obtained by Wang et al. (2020), but contradict the significant moderating effect documented by Paruzel et al. (2021).

## 5 | COMPLEMENTARY ANALYSIS

Considering the possibility that some variables do not have a significant moderating effect when they are individually considered, but do have a significant effect in combination with other variables, we carry out a complementary analysis with the aim of looking for the best model among all the moderating variables by using the Akaike information criterion (AIC). It allows us to compare the suitability of several models and select the best one (that with the lowest value of AIC), applying the properties of the maximum likelihood method (Akaike, 1974).

This analysis was carried out considering the following moderating variables: country development level, industry pollution level, individualism, masculinity, time orientation, age, gender, and position. The remaining variables were not considered because there were not enough data to make all the permutations given that the number of parameters to be estimated was higher than the number of observations.

For the relationship between perceived CSR and OI, we found that the best model is the one that considers the industry pollution level ("yi ~ 1 + industry"). As shown in Table 8, this model's AIC is −7.6384, with a weight of 0.4139. This means that, if an employee is randomly chosen, the level of pollution of the industry to which her/his company belongs influences the extent to which perceived CSR increases her/his identification with the company.

Regarding the relationship between perceived CSR and OC, the best model is the one that considers employees' age and gender ("yi ~ 1 + age + gender"). As shown in Table 8, this model's AIC is −15.1163, with a weight of 0.2382. Both variables jointly affect the relationship between perceived CSR and OC, so that employees' gender would only influence such a relationship if it is combined with age. This finding explains the non-significant results obtained in the main analysis for these variables, given that, to have a significant effect on the relationship between perceived CSR and OC, it is necessary to combine the two variables. Thus, if an employee is randomly chosen, the extent to which perceived CSR increases her/his commitment with the company will be higher if such an employee is a younger woman.

Finally, for the relationship between perceived CSR and TI, the best model is the one that includes the level of development of the

**TABLE 8** Best models

| | Model | AIC | Weights |
|---|---|---|---|
| Perceived CSR → OI | yi ~ 1 + industry | −7.638471 | 0.4139907 |
| Perceived CSR → OC | yi ~ 1 + age + gender | −15.11632 | 0.23827585 |
| Perceived CSR → TI | yi ~ 1 + country + position | −12.70188 | 0.22711490 |
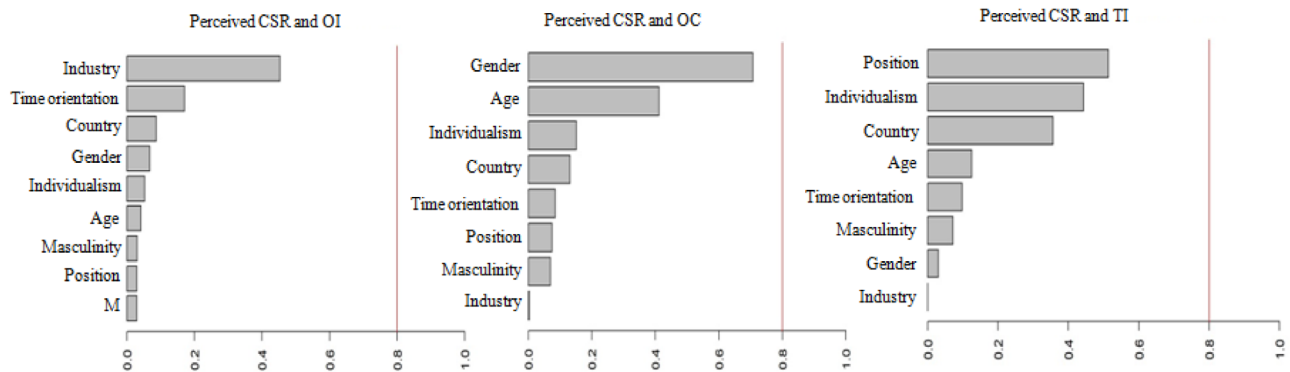


**FIGURE 3** Weight of each variable [Colour figure can be viewed at wileyonlinelibrary.com]

country where the company operates and employees' position ("yi ~ 1 + country + position"). As shown in Table 8, this model's AIC is −12.7018, with a weight of 0.2271. Thus, if an employee is randomly chosen, the extent to which perceived CSR decreases her/his intentions to leave the company will be higher if such an employee is a manager and the company operates in a developed country.

The importance of each variable within the models is depicted in Figure 3.

## 6 | CONCLUSIONS

This paper aimed to identify the conditions under which CSR is more likely to affect employees' work-related attitudes by examining the role that several contextual factors and employees' demographic features can play in the relationship between perceived CSR and three attitudes (i.e., OI, OC, and TI). The results show that perceived CSR has a positive effect on employees strengthening positive attitudes (OI and OC) and diminishing negative ones (TI).

The findings also indicate that some contextual factors moderate the impact of perceived CSR on these work-related attitudes but in a different way depending on the considered factor and attitude. Specifically, the fact that a company operates in countries with higher levels of social and economic development and a national culture characterized by a long-term orientation strengthens the impact of perceived CSR on OI, whereas if the company operates in cultural contexts characterized by high uncertainty avoidance or belongs to non-controversial industries, it diminishes the effect of perceived CSR on TI. None of the analyzed contextual factors has a significant moderating effect on the relationship between perceived CSR and OC.

Similarly, the results show that some employees' demographic features (i.e., age and position) also moderate the relationship between perceived CSR and work-related attitudes, again with different effects. The effect of perceived CSR on OC and TI is strengthened when employees occupy managerial positions, whereas the impact of perceived CSR on TI diminishes as the employees' age increases. None of the analyzed demographic features has a significant moderating effect on the relationship between perceived CSR and OI. Furthermore, we did not find significant support for the existence of a moderating effect of other contextual factors and demographic features (i.e., individualism, masculinity, gender, tenure, and educational level).

Our findings have some theoretical and practical implications. From a theoretical viewpoint, this study integrates and extends prior results and provides a deeper understanding on how CSR affects employees' work-related attitudes by documenting the effect of contextual factors and employees' demographic attributes on such a relationship. We show that the effect of perceived CSR on employees' work-related attitudes may vary due to the level of economic and social development and the national culture of the country where a company operates, the level of pollution of the industry to which it belongs as well as employees' age and position. Furthermore, we show that, although individually some variables do not have a significant moderating effect, they have a significant effect in combination with other variables, which opens new research avenues. Thus, we contribute to explain prior mixed findings.

Although there are some meta-analyses studying the effect of employees' perceived CSR on several work-related attitudes and behaviors (e.g., Paruzel et al., 2021; Wang et al., 2020; Zhao et al., 2022), which are of undoubted interest, they have some limitations. As regards Wang et al. (2020), they drew mainly on signaling

theory to develop their hypotheses regarding the existence and sign of the relationship between perceived CSR and employees' attitudes and behaviors, which did not allow them to identify the underlying mechanisms through which such relationship occurs. Furthermore, although Wang et al. (2020) and Paruzel et al. (2021) analyzed the moderating effects of some variables (namely, employees' gender and age and the national culture's individualism dimension), there are other employees' characteristics (e.g., education level, organizational tenure, and position) and other contextual factors (e.g., industry pollution level and country development level as well as other dimensions of national culture) that also have an important moderating role affecting the attitudinal responses of employees to CSR (De Roeck & Maon, 2018; van Dick et al., 2020). Thus, compared to these analyses, we provide a broader perspective considering the moderating effect of several contextual factors and employees' features that have not been previously studied. We also complete this analysis looking for the best model among all the moderating variables to identify under what combination of contextual factors and employees' demographic characteristics the effect of perceived CSR on employees' work-related attitudes is stronger.

With regard to the implications for practice, our findings have some managerial and human resources implications. First, we confirm the positive effect that perceived CSR has on employees, strengthening positive attitudes (OI and OC) and diminishing negative ones (TI), which contradicts the idea that the only source of motivation for employees are economic rewards. Thus, we show that the CSR role is not restricted to external stakeholder management but also extends to internal stakeholders' behavior. Investing resources into CSR initiatives not only is beneficial for the environment and the society but can also be used as a tool in human resources management to increase employees' motivation and attract and retain talented workers (Wilcox, 2006). Furthermore, CSR can improve corporate performance by boosting the link between employees and their company. Second, we document the conditions under which the positive effect of CSR on employees' work-related attitudes is stronger/weaker or even the opposite. Given that the positive impact of CSR in employees' attitudes is not universal, knowing how CSR practices influence employees allows companies to configure pertinent human resource management policies. For example, CSR could be used to retain talented managers and younger employees, but its effect diminishes in the case of countries characterized by high avoidance uncertainty.

Finally, it should be noticed that this research is subject to some limitations. First, the number of studies included in the study was small. This is especially true for the analyses related to TI, in which all sample sizes were below 10. Future researchers could expand this work by adding more studies. Moreover, we considered perceived CSR as a whole instead of differentiating its components (e.g., Turker, 2009). Future studies could complete the analysis by investigating how contextual factors and employees' demographic features affect the relationship between different components of CSR and work-related attitudes. Furthermore, other employees' work-related attitudes and behaviors could be analyzed.

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