Corporate Social Responsibility from an Employees' Perspective: Contributes for Understanding Job Attitudes

Thesis presented in partial fulfillment of the Requirements for the Degree of Doctor in Social and Organizational Psychology, area of Organizational Behavior by

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Ao Luís,
pelo carinho e apoio incondicionais

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Quando se sonha sozinho, é apenas um sonho.
Quando sonhamos juntos, é o começo da realidade.
(D. Quixote)

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A todos,

BEM HAJAM

</div>

RESUMO

Esta dissertação pretende contribuir para o aperfeiçoamento conceptual e metodológico no estudo do conceito de responsabilidade social das organizações (RSO), assim como para uma compreensão mais aprofundada de como a percepção que os trabalhadores possuem do desempenho social das suas organizações influencia as suas atitudes de trabalho, nomeadamente a sua satisfação no trabalho e a sua implicação organizacional.

A presente dissertação encontra-se organizada em duas partes. A Parte I compreende uma revisão da literatura sobre RSO e a sua relação com as atitudes de trabalho. A Parte II apresenta cinco estudos empíricos relacionados com esta questão e um capítulo final no qual se salientam as principais conclusões das pesquisas efectuadas, apontam as suas implicações teóricas e práticas, assim como sugestões de pesquisa futura.

Este trabalho representa um importante esforço no sentido da compreensão de como as percepções acerca do envolvimento das organizações em práticas socialmente responsáveis se relacionam com as atitudes dos trabalhadores, tendo importantes contributos para as literaturas de RSO e de comportamento organizacional. Relativamente aos contributos teóricos, o presente trabalho reforça a importância das percepções dos trabalhadores sobre o desempenho social das suas organizações para a sua satisfação no trabalho e implicação organizacional. Identifica a imagem externa construída como uma variável mediadora relevante e disponibiliza um novo instrumento de avaliação das percepções dos trabalhadores sobre RSO.

No que respeita aos seus contributos práticos, este trabalho sugere que as organizações podem fazer um uso intencional do seu portefólio de actividades de RSO para promover atitudes de trabalho positivas, para além dos efeitos positivos que possam resultar da posse de boas estratégias de gestão de recursos humanos.

Palavras-chave: Responsabilidade social das organizações, implicação organizacional, satisfação no trabalho, imagem organizacional.

Classificação: Psicologia Organizacional, Comportamento Organizacional.

ABSTRACT

This dissertation intends to contribute for a conceptual and methodological refinement in the study of the corporate social responsibility (CSR) concept, as well as for a deeper understanding on how the perception employees hold of their company's social performance influences their job attitudes, namely job satisfaction and organizational commitment.

The present dissertation is organized in two parts. Part I comprehends a review of the literature about CSR and its relationship with employees' job attitudes. Part II presents five empirical studies regarding this issue and a final chapter that emphasizes the main conclusions of the previous studies, indicating their theoretical and managerial implications and some suggestions for future research.

This work represents an important effort to understand how employees' perception of their companies' engagement in socially responsible practices relates with their job attitudes, having relevant contributions to both CSR and organizational behavior literatures. Regarding the theoretical contributions, the present work reinforces the importance of employees' perceptions of companies' social performance for both their job satisfaction and organizational commitment. It identifies construed external image as a relevant mediator variable and provides a new instrument to assess employees' perceptions of CSR.

Concerning the practical contributions, this work suggests that organizations can make an intentional use of their CSR portfolio to promote employees' positive job attitudes above and beyond the positive effect that might result from just having a good human resource strategy.

Key-words: Corporate social responsibility, job satisfaction, organizational commitment, corporate image.

Classification: Industrial and Organizational Psychology, Organizational Behavior.

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LIST OF ABBREVIATIONS	
CEI	Construed external image
CFP	Corporate financial performance
CSP	Corporate social performance
CSR	Corporate social responsibility
GRI	Global Reporting Initiative
HRM	Human resources management
ILO	International Labor Association
ISO	International Organization for Standardization
OB	Organizational behavior
PCSR	Perceived corporate social responsibility
SAI	Social Accountability International
SMEs	Small and medium sized enterprises
UNGC	United Nations Global Compact

GENERAL INTRODUCTION

General Introduction

"The business of business has been just doing business for a long time. The present political, societal and organizational debates indicate that a change of this paradigm is required."

André Habish & Jan Jonker, 2005

There is today a growing global awareness regarding the need for companies to actively participate in the search for social balance and environmental conservation, above and beyond promoting the economic growth, as a way of obtaining better levels of sustainable development (Santos, Santos, Pereira & Silva, 2006). Companies are decisive social actors in the actual socio-economic context and the movement towards sustainable development is only possible if they are effectively involved in this process (Santos et al., 2006).

The adoption of a socially responsible business behavior is a way for companies to become active agents of sustainable development (Wilkinson, Hill & Gollan, 2001). In fact, the concepts of sustainable development and corporate social responsibility (CSR) are closely linked in the sense that "CSR can be understood as the business contribution to sustainable development" (Observatory of European SMEs, 2002, p. 12). Given the importance of sustainable development, CSR is in the agenda of multiple social actors and its importance continues to grow (Carroll & Shabana, 2010).

In the last decades, companies across the globe have been pressured by multiple constituencies to adopt more socially responsible management behaviors, namely consumers who started to avoid what they see as socially irresponsibly made products or services; investors who started to prefer socially responsible investments; prospective employees who started to reveal a preference for socially responsible employers, and so on (Observatory of European SMEs, 2002). At the same time, companies, notably the large ones, have gained increasing awareness of the business benefits resulting from the involvement in socially responsible activities. Some of those benefits include increased sales and market share, strengthened brand positioning, increased appeals to investors

and financial analysts, increased ability to attract, motivate and retain employees, and decreased operating costs, amongst others (Kotler & Lee, 2005).

As a consequence, an increasing number of companies has been developing, implementing, and reporting CSR strategies, programs and practices around the globe (KPMG, 2008). In Portugal the interest in and the implementation of the CSR philosophy is quite recent but it is gaining more visibility and strength everyday (Business Council for Sustainable Development Portugal, 2010; Gago, Cardoso, Campos, Vicente & Santos, 2005; Santos et al., 2006). This present-day increasing engagement of companies in the CSR domain does not mean that in the past companies were irresponsible and did not carry out socially responsible initiatives; on the contrary, albeit not being an overt feature of earlier corporate policies, practices translating companies' concern for society can be traced for centuries (Carroll, 1999; Gago et al., 2005). What distinguishes the current meaning of CSR from previous social initiatives is the explicit assumption of multiple responsibilities towards society (Matten & Moon, 2005, 2008) and the attempt to manage it strategically (Neves & Bento, 2005). The socially responsible strategies, programs and practices developed by companies can assume many different forms, depending on the particular situation of each organization and the specific context in which it operates (Neves & Bento, 2005). Nevertheless, all have in common being a discretionary contribution to improve community well-being and the greater social good (Kotler & Lee, 2005; McWilliams & Siegel, 2001).

Despite the strong emphasis of the business community in the adoption of diversified social responsibilities, the debate about the role of business in contemporary society is far from being closed. This debate has been evolving with the contribution of practitioners and scholars from different academic fields (e.g. management, marketing, sociology, political science and philosophy) and parts of the globe (e.g. North America, Continental Europe) and, consequently, different understandings about the responsibilities of business in society still prevail. Opinions range from the more traditional and restrictive conceptions focused on the creation of economic profit and the provision of employment (e.g. Friedman, 1962, 1970) to the more contemporary and ample conceptions focused on the fulfillment of obligations towards multiple stakeholders, and not exclusively shareholders (e.g. Carroll, 1999; European Commission, 2001, 2002; McWilliams & Siegel, 2001). Thus, forty years later, Votaw's (1972) statement on how CSR ''means something, but not always the same thing, to everybody'' (p. 25) still applies.

The existent CSR conceptualizations derive from theoretical proposals and research has rarely attempted to engage stakeholders in concept development or establish whether the perceptions of CSR held by them reflect its conceptual structure (Hillenbrand & Money, 2007; Maignan, 2001). The first main aim of this thesis is thus to contribute for a conceptual and methodological refinement in the study of the CSR concept, by analyzing its meaning, dimensionality and operationalization. In order to understand what people think about CSR and how they assess companies' social performance, it is vital to understand the meanings associated with the concept. This is especially important in social contexts where the CSR concept has been recently introduced and remains relatively new not only for people in general but also for the business community, such as the Portuguese society (Santos et al., 2006).

A second main aim of this thesis is to understand how one specific stakeholder group - employees - responds to perceptions about companies' engagement in CSR activities. The analysis of the impact of CSR for the management of several stakeholders constitutes a relatively new trend in CSR research (e.g. Becker-Olsen, Cudmore & Hill, 2006; Maignan, Ferrell & Hult, 1999). In the past, particular emphasis was given to the analysis of the link between companies' social and financial performances in order to develop the business case for CSR. Despite some contradictory findings, meta-analytic studies revealed a positive relationship between the companies' social and financial performance (e.g. Orlitzky, Schmidt & Rynes, 2003). This, in turn, helped to stimulate companies' investment in CSR activities.

More recently, researchers from different disciplinary fields, such as management, marketing and organizational behavior, have been studying what internal (e.g. managers, employees) and external stakeholders (e.g. consumers, investors) think about the social performance of companies and whether and how their opinions and perceptions of CSR practices influence their attitudes and behaviors towards companies. On the whole, the findings suggest that people's perceptions and attitudes towards CSR have a positive impact on business evaluation and subsequently on their attitudes and practices toward companies. For instance, consumers' perceptions of a company's CSR influence their overall evaluation of the service, which in turn influence their loyalty to the company (e.g. Salmones, Crespo & Bosques, 2005). Also, investors often prefer socially screened investment funds (e.g. Graves & Waddock, 1994; Stone, 2001) and employees have a stronger commitment to their employer organization when they

perceive it as a socially responsible company (e.g. Brammer, Millington & Rayton, 2007; Peterson, 2004).

Being the analysis of the impact of CSR for the management of stakeholders a recent trend of research, additional investigation is needed to deepen our understanding of it. This is especially true in what concerns employees because, despite their importance for companies' functioning and performance, research regarding the impact of CSR on employees' job attitudes and behaviors is surprisingly scarce (Rodrigo & Arenas, 2008). Moreover, they are a central group for understanding how CSR impacts upon the members of an organization because they are concerned about, contribute to, and react to the company's social responsibility (Rupp, Ganapathi, Aguilera & Williams, 2006). This has lead to calls for further investment in the understanding of CSR impact at the individual-level of analysis (Aguilera, Rupp, Williams & Ganapathi, 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner, Oren, Bar & Kadosh, 2011; Van Buren, 2005). This thesis aims to contribute for this literature by analyzing how the perceptions employees hold of their companies' engagement in CSR activities are related with two key job attitudes, namely job satisfaction and organizational commitment. Since positive job attitudes can result in many different desirable work outcomes, efforts to improve employees' attitudes remain of paramount importance in management sciences (Brief & Weiss, 2002; Falkenburg & Schyns, 2007).

The present thesis describes the investigation project developed in accordance with the two main aims previously identified and is organized into two parts. The first part is dedicated to a comprehensive review of CSR and job attitudes literatures, with a special focus on the individual-level impacts of CSR. It is divided into two chapters, during which we highlight and discuss some of the unattended issues. Chapter 1 contextualizes the CSR debate in terms of practice and theory. Chapter 2 offers a literature review about the job attitudes of interest to this thesis - job satisfaction and organizational commitment – and their relationship with CSR. Each chapter also introduces the specific research questions to be addressed in this thesis.

The second part is directed to the empirical research developed during this investigation project. It is divided into three chapters along which are presented five empirical studies addressing different research questions identified by the literature.

The first two studies (Chapter 3) address the meaning, dimensionality and operationalization of the CSR concept. Study 1 examines the social meaning of CSR using a qualitative methodology. A free association task was completed by a sample of

275 individuals, mostly employees from different industries. The results elicit three distinct views of a socially responsible enterprise, thus revealing its multidimensionality. Some individuals consider a socially responsible company to be one that undertakes its business operations in an efficient and ethical manner. Others see it as an organization that takes an active role in contributing to the well-being of society, behaves in an ecologically friendly way and acts in the field of social solidarity. For yet another set of participants a socially responsible corporation is one that adopts human resources practices that demonstrate respect and concern for the welfare of employees and their families. The findings suggest that the translation of the theoretical CSR models into instruments addressing stakeholders' perceptions of CSR requires closer scrutiny and validation through contextual adaptations.

Study 2 reports the development and validation of an instrument designed to measure the perceptions hold by employees concerning companies' engagement in socially responsible activities. The findings of the first study were used for item generation. The scale was pre-tested with blue-collar employees before being applied to a larger sample of 840 blue and white-collar employees from companies operating in different industries. The instrument includes 16 items organized in three dimensions: a) perceived CSR towards employees, b) perceived CSR towards community and environment, and c) perceived economic CSR. The findings suggest that the scale has good psychometric qualities and is an adequate instrument for theoretical research as well as for diagnosis and intervention in CSR and organizational behavior fields. Therefore, the instrument was used in the subsequent empirical studies.

The next three studies (Chapter 4) analyze how perceptions hold by employees concerning companies' engagement in CSR activities are related with job satisfaction and organizational commitment. Study 3 explores the relationship between different dimensions of perceived CSR identified in study 2 and job satisfaction, using a correlational design. The mediating role of employees' construed external image is also examined. The analysis is based on a sample of 301 employees. We have concluded that employees' perceptions of corporate engagement in distinct socially responsible practices enhance their job satisfaction, and that this is achieved by bettering the image held of their workplace.

Study 4 is similar to the previous one but focuses on the relationship between perceived CSR and three forms of organizational commitment. The multidimensional approach to the measurement of both concepts is an innovative contribution for research

in this area. The mediating role of employees' construed external image is once more examined. The analysis is based on a sample of 326 employees. The findings reveal that the three dimensions of perceived CSR have dissimilar levels of association with each form of organizational commitment. Hence, the higher the companies' perceived engagement in socially responsible practices towards their members and at the economic domain, the higher the respondent reported emotional attachment and sense of obligation to the company. Employees' construed external image plays a mediating role in these relationships.

Study 5 seeks to extend the previous findings about the relationship between perceived CSR and job attitudes by experimentally examining the direction of causality between the variables. The analysis is based on a sample of 133 individuals with prior work experience, randomly assigned to six experimental conditions (two levels of perceived corporate engagement: high and low x three dimensions of CSR: employees, community and environment, and economic). Findings provide support to the assumption that perception of a company's engagement in CSR activities influences positively employees' job attitudes.

Finally, a comprehensive analysis of the findings is presented. The main conclusions and the most relevant contributions of this thesis for corporate social responsibility and organizational behavior literatures and practice are presented, followed by suggestions for future research.

PART I

THEORETICAL OVERVIEW OF

CORPORATE SOCIAL RESPONSIBILITY

AND JOB ATTITUDES

Chapter 1. Corporate Social Responsibility: Understanding the Role of Business in Society

"We do not want business to do anything different from their normal business; we want them to do their normal business differently"

Kofi Annan, 2002

1.1. Introduction

Given the limited ability of the natural environment to meet the needs of the present and future generations, achieving a sustainable development has became one of the biggest challenges of humanity. A sustainable development is one that "meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987, p. 8). This implies equally favoring social, environmental and economic development, also known as the triple bottom line - people, planet and profit (Elkington, 1998).

Companies, particularly the large ones, stand accused of many social and ecological problems, including the pollution and devastation of the environment, the abuse of labor and human rights, and the lack of transparency in corporate decisions and practices, just to say a few; "these critiques imply that companies acting with solely economic interests in mind often overlook the impacts of their strategies and practices on stakeholders, societies, and nature" (Waddock, 2008a, p. 88). Having increasing resources, power, and influence over the functioning of markets, economies, and people's lives, companies are decisive social actors in the actual socio-economic context and the movement towards sustainable development is only possible if companies are effectively involved in this process (Santos et al., 2006).

Accordingly, there is today a growing global awareness regarding the need that companies actively participate, in collaboration with other social actors (e.g. governments, non-governmental organizations, civil society, and others), in the search for social balance and environmental conservation, above and beyond promoting economic growth, as a way of obtaining better levels of sustainable development

(Santos et al., 2006). The decisions of a company, such as the ones related to locate or close a plant, generate all kinds of social consequences on the community, and, therefore, "the corporation gets caught in its own web of power. It cannot claim neutrality […] there is no such thing as a purely strategic economic decision in big business" (Mintzberg, 1983, p. 12). Organizations cannot escape the responsibilities inherent to their activities and impacts and are expected to make use of their resources to contribute to the social well-being; they have a fundamental role to play in the building of healthy societies (Waddock, 2008a, b).

The adoption of a socially responsible business behavior is a way for companies to become active agents of sustainable development, the ultimate goal (van Marrejick, 2003; Wilkinson et al., 2001). The concepts of sustainable development and corporate social responsibility are closely linked in the sense that "CSR can be understood as the business contribution to sustainable development" (Observatory of European SMEs, 2002, p. 12) and both concepts intend to balance economic responsibilities with social and environmental ones (Montiel, 2008; van Marrejick, 2003).

Despite not being a new phenomenon, CSR has been gaining increased visibility in the last years, both in academic and practitioner fields. Particularly since the 1990s (Waddock, 2008a), CSR entered definitely in the vocabulary and agenda of multiple social actors (Carroll & Shabana, 2010). It is now considered to be one of the research topics of the 21st century (Carroll, 1999; Godfrey & Hatch, 2007; Gomes, Cunha & Rego, 2006; Matten & Crane, 2005; Mirvis & Googins, 2006). The increasing presence of issues related with the business and society relationship in both academic and popular press, the development of national and international standards and certifications, the emergence of dedicated CSR associations, and the amount of initiatives such as workshops, conferences and other activities organized by public and private entities discussing CSR evidence well the growing attention that the topic has been recently gathering (Neves & Bento, 2005; Waddock, 2008a).

Companies across the globe, even small and medium-sized enterprises (SMEs), have been "finding themselves caught up in a ceaseless set of demands from stakeholders to be more responsible, accountable, and transparent around environmental, social, and governance issues" (Waddock, 2008b, p. 29). These include consumers who started to avoid what they see as socially irresponsibly made products and services; investors who started to prefer socially responsible investments; prospective employees who started to reveal a preference for socially responsible

employers, among others (Observatory of European SMEs, 2002). At the same time, companies, notably the large ones, have gained increasing awareness of the business benefits resulting from the involvement in socially responsible activities. Some of those benefits include increased sales and market share, strengthened brand positioning, increased appeals to investors and financial analysts, increased ability to attract, motivate and retain employees, and decreased operating costs, amongst others (Kotler & Lee, 2005).

As a consequence, an increasing number of companies has been developing, implementing, and reporting CSR strategies, programs and practices around the globe (KPMG, 2008), and corporate responsibility "is becoming an integral part of how business express themselves publicly and internally to their stakeholders" (Waddock, 2008b, p. 30). Unsurprisingly, CSR efforts are sometimes criticized as nothing more than 'window dressing', 'blue washing', 'green washing' or a 'giant public relations campaign'; however, there are also many companies that take seriously the need to engage in CSR and make real changes (Mintzberg, 1983; Waddock, 2008a). To increase transparency, many companies are adopting new practices, management tools and resources related to how they deal will CSR issues. These include embracing international codes of conduct and standards (e.g. SA8000, AA1000, ISO26000), presenting sustainability reports, and using independent services of monitoring, validation and certification to evidence that they really are doing what they say they are doing in the CSR domain (Waddock, 2008a).

The movement of CSR has been mainly associated to large corporate groups or companies, despite small SMEs' adhesion to socially responsible practices (Santos et al., 2006; Waddock, 2008b). This is so because large companies generally possess more resources to explore and implement socially responsible practices in a consistent way; bigger capacity to use the media to obtain a greater visibility of the actions performed in this domain; and to disclose good practices, notably through their websites and the production of sustainability reports (Santos et al., 2006). There is today an increasing sustainability disclosure trend amongst large companies. According to the KPMG International Survey of Corporate Responsibility Reporting 2008, a survey that involves a sample of over 2200 large companies around the globe (including the Global Fortune 250 and the 100 largest companies in revenue in 22 countries, notably Portugal) nearly 80% of the 250 largest companies worldwide issued reports. Naturally, there are different national trends, with numbers varying from less than 20% in Mexico and

Czech Republic to more than 80% in Japan and United Kingdom. In our country the interest in and the implementation of the CSR philosophy is quite recent but it is gaining more visibility and strength everyday (Business Council for Sustainable Development Portugal, 2010; Gago et al., 2005; Santos et al., 2006). By 2008, Portugal registered 52% of reporting, being in the mid-positions of the ranking by nations (KPMG, 2008).

Regarding SMEs, CSR appears in a more implicit and non-structured way, given that these organizations frequently face restrictions of time, money and resources that may be invested in this domain (Santos et al., 2006). Nonetheless, by 2001, nearly 50% of the 7662 European SMEs surveyed by the Observatory of European SMEs were involved, to different degrees, in external socially responsible causes. In Portugal, the percentage was around 62%-67%. Being SMEs a central component of Portuguese economy and the major driving force of the European growth (Santos et al., 2006) it is encouraging to observe that they are involved in CSR activities, even if without getting the visibility that the large companies have in this area.

This present-day increasing engagement of companies in the CSR domain does not mean, however, that in the past companies were irresponsible and did not carry out socially responsible initiatives. On the contrary, albeit not being an overt feature of earlier corporate policies, practices translating companies' concern for society can be traced for centuries (Carroll, 1999; Gago et al., 2005). One example is the construction by Portuguese companies, such as Vista Alegre, of houses and other social infra-structures such as schools and medical centers for their workers, in the beginnings of the XX century (Mendes, 2007). These actions, although motivated by employers' paternalistic attitudes that characterized the period, evidence the social concern of business and, particularly, of the businessmen in the past.

What distinguishes the current meaning of CSR from previous social initiatives is the explicit assumption of multiple responsibilities towards society (Matten & Moon, 2005, 2008) and the attempt to manage it strategically (Neves & Bento, 2005; Waddock, 2008a). It implies that companies rethink their position and act in terms of the complex societal context which they are part of (van Marrejick, 2003). CSR practices have been implicitly incorporated in the management of many organizations for decades, although as a concept it presents a certain newness and complexity (Santos et al., 2006). The socially responsible strategies, programs and practices actually developed by companies can assume many different forms, depending on the particular situation of each organization and the specific context in which it operates (Neves &

Bento, 2005; van Marrejick, 2003). Nevertheless, all have in common being a discretionary contribution to improve community well-being and the greater social good (Kotler & Lee, 2005; McWilliams & Siegel, 2001; World Business Council for Sustainable Development, 2011).

Despite the strong emphasis of the business community in the adoption of diversified social responsibilities, the debate about the role of business in contemporary society is far from being closed. This debate has been evolving with the contribution of practitioners and scholars from different academic fields (e.g. management, marketing, communication, sociology, political science, and philosophy) and geographical regions (e.g. North America, Continental Europe) and, consequently, different understandings about the responsibilities of business still prevail. Opinions range from the more traditional and restrictive conceptions focused on the creation of economic profit and the provision of employment (e.g. Friedman, 1962, 1970) to the more contemporary and ample conceptions focused on the fulfillment of obligations towards multiple stakeholders, and not exclusively shareholders (e.g. Carroll, 1999; European Commission, 2001, 2002; McWilliams & Siegel, 2001). Thus, forty years later, Votaw's (1972) statement on how CSR ''means something, but not always the same thing, to everybody'' (p. 25) still applies.

In the remaining of this chapter we will make a brief presentation of the state of the art regarding the role of business in society in terms of theory and practice. We will start by presenting an historical perspective of how the concept has emerged and its investigation has evolved since the 1950s. Next are presented the newest trends in companies CSR strategies using a comparative approach to highlight culturally-based distinctions. The multiple sources of pressure that companies face to introduce CSR in their business strategy are also pointed and the currently available management tools are reviewed. These sections respond to the need of classifying a set of practices and regulations that are now spread worldwide but have, nevertheless, cultural specificities.

After presenting this more practical perspective about how companies have been integrating CSR in their business strategy, we will revise the most important theories that helped to conceptualize this field of research. The main definitions and a stakeholder-oriented perspective are discussed. The most relevant measurement methods and the principal research lines are also presented and serve as a basis for proposing the research questions addressed by this thesis.

As proposed, we will start by the historical overview of the field.

1.2. Overview of the historical development of CSR

Although the visibility gained in the last years can induce the idea that CSR is a new phenomenon, this could not be more wrong. In fact, the idea that companies have some responsibilities to society beyond that of making profits for shareholders and should progressively adopt a more humane, more ethical, more responsible, and more transparent way of doing business has been around for many decades (Bakker, Groenewegen & de Hond, 2005; Carroll, 1979; Davis, 1973; Matten, Crane & Chapple, 2003; van Marrejick, 2003)[1]. A review of CSR literature shows that the academic debate and writing about the topic is mostly a product of the past fifty years (Bakker et al., 2005; Carroll, 1999; Carroll & Shabana, 2010), although a boom in theorization and practice has been registered since the 1990s (Bakker et al., 2005; Lee, 2008; Waddock, 2008a).

Early notions of responsibility had to do essentially with philanthropic activities of the businessmen who had grown wealthy as industrialist in late 1800s and into the 1900s (Waddock, 2008b). Despite some references to a concern for social responsibility in the 1930s and 1940s in the works by Chester Barnard (1938, "The functions of the executive"), J. M. Clark (1939, "Social control of business") and Theodore Kreps (1940, "Measurement of the social performance of business"), the so called 'modern era of CSR' started in the 1950s (Carroll, 1999).

Since then, conceptualizations of the nature of the relationship between business and society increased in number and complexity, moving the focus from a) the responsibilities of the businessmen to the responsibilities of the companies and b) opening the range of existent responsibilities from merely philanthropic to wide-ranging strategic activities (Carroll, 1999; Carroll & Shabana, 2010; Waddock, 2008b). These changes in how the concept was defined and interpreted over five decades were well traced by Carroll (1999) in a literature review on academically derived definitions of CSR:

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[1] A bibliometric analysis by Bakker et al. (2005) "suggests that the corporate social responsibility and corporate social performance literatures basically cover the same domain" (p. 292). Additionally, Matten and colleagues (2003) have proposed the "equivalent view" of corporate citizenship and CSR, considering the terms as synonymous. Following these perspectives, we will adopt a broader view of CSR and include in our review also studies on CSP and corporate citizenship (see a similar perspective in Carroll, 1998; Maignan et al., 1999; Lin et al., 2010; Mirvis & Googins, 2006; Rego et al., 2010; Waddock, 2004).

– *The 1950's, the beginning of the modern era of CSR*: The discussion about social responsibility was scant and the concept was referred more as a social responsibility of the businessmen than of organizations. Bowen's (1953) work entitled "Social responsibilities of the businessman" marked the discussion of the concept, proposing that social responsibility refers to "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6, cited by Carroll, 1999).

– *The 1960's, CSR literature expands:* This decade has marked a significant growth in attempts to define the concept and its importance for business and society, and a remarkable expand of literature occurred. Keith Davis was one of the prominent writers of this period defining social responsibility as the "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" (Davis, 1960, p. 70, cited by Carroll, 1999). He was the first to explicitly say that socially responsible decisions most probably bring long-run economic gains to the firms. Latter he published another important work with Robert Blomstorm entitled "Business and its environment" arguing that social responsibility is applied by the businessmen when they consider the needs and interests of others who may be affected by business actions (an idea that is in the core of stakeholders theory popularized by Edward Freeman in the 1980s). Two other major writers of this decade were William C. Frederick, who argued that business operations should fulfill the expectations of the public, and Joseph W. McGuire who introduced the idea that assuming social responsibilities implies going beyond economic and legal obligations, as latter stressed in Carroll's (1979) much-cited four components model of CSR. Also Clarence C. Walton (1967) published another important book in this decade entitled "Corporate social responsibilities", discussing the many facets of CSR and emphasizing that the essential ingredient of social responsibilities include a degree of voluntarism (as stressed in recent perspectives on the concept, such as the one adopted by the European Commission, 2001).

- *The 1970s, definitions of CSR proliferate*: This decade was marked by the proliferation of new definitions of CSR with many authors writing about the topic, revisiting and refining prior proposes, and moving towards an emphasis in corporate social performance, including Archie Carroll himself. It was in this decade that Carroll (1979) proposed the four components model of CSR, stating that "the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (p. 500). Interestingly, although recognizing that many think about the economic component as what the business firm does for itself and the legal, ethical and discretionary components as what business does for others, Carroll (1999) maintains that "economic viability is something business does for society as well" (p. 284). This is so because it assures employment and tax payment, thus helping to maintain the economic welfare of communities.

- *The 1980s, fewer definitions, more research and alternative themes:* This decade witnessed an increasing interest in research on CSR, as well as the emergence of alternative concepts and themes related with the role of business in society. Authors such as Thomas M. Jones and Peter Drucker gave an important contribution to the debate on CSR. Jones (1980) emphasized that CSR must be seen as a process and not just as a set of outcomes, because of the difficulty to reach consensus regarding what constitutes socially responsible behavior. Drucker (1984) reinforced the idea that business ought to convert its social responsibilities into business opportunities. Corporate social performance was proposed by Wartick and Cochran (1985) to be a more comprehensive framework under which CSR might be classified. These authors recast the three CSR aspects of Carroll's model of CSR (corporate social responsibilities, corporate social responsiveness and social issues) into a framework of principles, processes and policies, respectively.

- *The 1990s, CSR further yields to alternative themes:* In this decade "CSR concept served as the base point, building block, or point-of-departure for

other related concepts and themes, many of which embraced CSR-thinking and were quite compatible with it" (Carroll, 1999, p. 288). These include corporate social performance, stakeholder theory, corporate citizenship, and business ethics theory. Based on Carroll's (1979) and Wartick and Cochran's (1985) models, Wood (1991) proposed a more comprehensive model of corporate social performance composed by principles, processes and outcomes.

More recently, Carroll complemented his earlier historical perspective of CSR by mentioning that the *2000s* became the *era of global corporate citizenship.* According to him, this decade was marked by the emergence of and preoccupation with business ethics (due to the Wall Street frauds and scandals) and the fascination of the business community with the notion of sustainability and sustainable development (Carroll & Shabana, 2010). He also noted that significant advances were made in the CSR domain both in the United Kingdom and Continental Europe. This contrasted with previous discussions about CSR, which occurred mainly in North America, notably in the United States. This new era introduces, therefore, another dimension to the conceptualization of CSR: the geographic and culturally-bounded one.

1.3. CSR newest trends: Globalization and the emergence of culture-based strategies

The shift to a more contextualized perspective of CSR has brought some potentially interesting advances to this literature. Until the 90s, CSR was viewed as a predominantly Western trend (Chapple & Moon, 2005), given the numerous obstacles to achieve CSR in developing countries where the institutions, standards and appeals system that foster CSR are weak or non-existent (Kemp, 2001). Nonetheless, being a predominantly Western trend, there are significant differences between the North American and the Continental European perspectives on CSR.

As Carroll's (1999) literature review evidences, CSR has been a focus of attention in North-America for quite a long time. In Europe, however, the debate on CSR has only gained momentum fairly recently (Matten & Moon, 2005, 2008). The wide debate launched by the European Commission with the publication of the "Green

Paper – Promoting a European Framework for Corporate Social Responsibility" (2001) and the organization of the first "European Multi-Stakeholder Forum on CSR" (2002) were decisive for this effect. Today, CSR is considered to be a helpful contribution for shaping the kind of competitiveness model that Europe pursues and it became part of the Europe 2020 strategy for smart, sustainable and inclusive growth (European Commission, 2011).

This does not mean that in the past CSR was neglected in Europe. The differences between the two geographical regions are more at the conceptual and theoretical level than at the practical and empirical one. As argued by Matten and Moon (2005), although "CSR as a policy of voluntary engagement to meet the corporation's obligations towards society has not been an overt feature of European economies (…) corporations in Europe have participated in activities and policies with a similar orientation not so much on a voluntary basis but as a result of requirements of their environment, enacted by the institutional framework of business" (p.341). For Matten and Moon (2005, 2008) the explanation for the differences between Europe and the United States has to do with the dissimilar culture and legal frameworks. Due to these differences, a great amount of activities that are voluntary in the United States are mandatory in Europe. As a consequence, many activities are less the companies' discretion in Europe than in the US. To clarify this idea, the authors distinguish between implicit and explicit CSR practices:

- *Implicit CSR* refers to the national formal and informal institutions through which responsibility for society is agreed and assigned to corporations. It consists of values, norms and rules, usually codified and mandatory, emerging from the society itself and its expectations on the role of the corporation.

- *Explicit CSR* refers to corporate policies that lead companies to assume responsibility for some interest of society. It describes CSR manifest in corporate activities, such as voluntary policies, programs and strategies, motivated by perceived expectations of different stakeholders of the company.

Matten and Moon (2005, 2008) argued that explicit and implicit CSR are competing approaches to deal with the same social issues, being present in most societies at the same time. The difference lies in which approach assumes dominance. The predominance of one approach over the other depends on the institutional environment, which is characterized by the role of the state in risk sharing/economic activity, the strength of the influence of capital markets and the regulation of labor markets, and the role of trade unions and industry associations. According to their analysis, the explicit approach dominates in the United States, while the implicit one has being prevailing in the European countries.

The increasing visibility that CSR has been gaining in Europe in the last years seems to result from a shift towards a more explicit form of CSR (Matten & Moon, 2005, 2008). Some of the factors that may have contributed to this shift toward a more explicit form of CSR in Europe are (2005, p. 343):

− The emergence and growth of CSR business associations, such as CSR Europe (founded in 1995) and EABIS – The Academy of Business in Society (founded in 2002);

− The emergence of consultancy organizations providing assistance to corporations' CSR policies, stakeholder relations and CSR reporting;

− A more explicit status given to CSR within companies, particularly through the creation of specific teams and/or departments dedicated to the issue;

− An increasing attention to CSR outside companies and CSR organizations, notably in the media. A good or poor performance in the CSR domain became subjected to the scrutiny of the media, which also assumed a role in the call for better and more explicit CSR standards;

− A significant investment of European universities and business schools in this domain of research, which resulted in new centers and dedicated teaching and research programs;

– The increasing attention of governments to these corporate practices, which resulted in the deployment of various means of encouraging companies to raise their CSR standards both at home and abroad. This is especially true in the case of the European Union's countries, which have contributed to the debate on CSR in various documents and initiatives (e.g. European Commission, 2001, 2002, 2006).

Also, it is important to note that although CSR is a markedly Western trend, explicit CSR is spreading to other geographical regions of the world and an increasing number of organizations are now adopting the language and practice of CSR. This seems to be happening predominantly in Asia, but Eastern Europe, South America, and Africa are beginning to show similar trends. This seems to result from the progressive emergence of the same sort of drivers that have been associated with the new developments of CSR in Europe (Matten & Moon, 2008) and which we will now present. The most relevant drivers are the increasing number of operations of western multinational corporations in diverse regions of the globe (Chapple & Moon, 2003; Higgins & Debroux, 2009) and increasingly demanding consumers' expectations about CSR and the initiatives developed by NGOs and activist groups in the regions (Chapple & Moon, 2003).

This last trend has been investigated by some cross-national/comparatives studies about CSR disclosure. These studies have been exploring the similarities and divergences in CSR policies and practices in different regions, using CSR communication as proxy of actual CSR behavior. They show that CSR communication and reporting is growing in several countries and geographical regions. Welford (2004), for example, has analyzed the written policies of leading European and Asian companies. He found that internal aspects of CSR appear to be quite well developed among the companies, despite written policies being more common in European than in Asian companies. The external aspects of CSR are less developed, and the difference between European and Asian companies is less straightforward. In some areas, such as ethics (including bribery and corruption) there are more Asian companies reporting written policies than their European counterparts. A comparison between countries (United Kingdom, Norway, Hong Kong, and Singapore) suggests that companies respond to what is important in their own country and that CSR is, at least in part, culturally bounded.

One example of this comes from the Hartman, Rubin and Dhanda (2007) research. These authors have centered their attention on the analysis of annual social reports of North American and European companies, examining potential differences in the communication of CSR activities. They found that both North American and European companies seek to project a positive image regarding sustainability by using many sustainability terms in their reports. Nonetheless, North American companies seem to be more concerned with financial justifications whereas their European counterparts incorporate both financial and sustainability elements in justifying their CSR activities.

Also, Gill, Dickinson and Scharl (2008) have examined the websites of North American, European and Asian companies from the oil and gas industry in order to scrutinize how the firms disclose their activities in the economic, environmental and social dimensions. Findings reveal that sustainability reporting on corporate websites is common across the three geographical regions (with North America being the most prevalent discloser and Asia lagging somewhat behind) and that companies in all geographical regions focused largely on environmental indicators followed by economic and then social indicators. The authors found relevant differences within dimensions, with companies focusing in different issues when reporting each dimension. For example, when reporting on environmental actions, North American companies focus on environmental fuel consumption, while European companies focus on biodiversity conservation. These differences seem to result from different understandings in the interpretation and actual use of the concept in the geographical regions analyzed.

Taken together, the results of these three studies show that companies around the globe are increasingly engaging themselves in CSR activities, although in diverse degrees and giving priority to different culturally salient issues. However, although adopting different practices, for companies all over the world becoming socially responsible seems not to be an option; nowadays companies have multiple sources of pressure pointing them in this direction.

1.4. Sources of pressure to adopt CSR practices

According to Waddock (2008b), CSR has gained increased relevance in the last years due to two main reasons. One has to do with trust issues (e.g. the occurrence of

corporate scandals and frauds that have increased public mistrust in businesses), and other to a shift from tangible assets (e.g. importance of plants and equipment) to intangibles ones (e.g. importance of corporate reputation, brand). The author defends that this late shift "helps to explain the increasing importance of corporate reputation to many companies, particularly brand-identified companies, and hence their willingness to engage with stakeholders to form new types of partnerships and work in arenas in which previously they would not have become involved" (p. 33).

But there are many sources of pressure that point companies in the direction of CSR (Observatory of European SMEs, 2002; Waddock, 2008b), notably:

− *Increasing social investment*: Social investment now represents a significant enough proportion of total investment. Consequently, companies are under significant pressures to meet the demands of socially aware investors, who believe that CSP increase long-term shareholder value. There are several indices that track social performance, such as the Dow Jones Sustainability Index, the FTSE4Good, and the Domini 400 Social Index;

− *Emergence of CSR-related rating and rakings*: Several ratings and rankings have been developed and release by several publications (comparing the performance of a company in a given set of CSR issues with the performance of others companies). Given the increasing awareness of stakeholders for social performance issues and the increasing importance of companies' reputation, companies may feel themselves pressured to have a good evaluation;

− *Increasing peer-to-peer pressure*: The behavior of leading companies in the CSR domain pressures other companies to adopt a similar behavior. Some do so by adopting CSR policies and practices, by signing various credible standards and codes of conduct, and/or by joining to associations emphasizing CSR issues;

− *Increasing pressure over the supply chain*: Large enterprises are increasingly regarded as responsible not only for their own CSR

performance, but also for that of their suppliers. This fact results in a 'cascading effect' along the entire supply chain, encouraging suppliers to adopt socially responsible business practices;

– ***Increasing intervention of non-governmental organizations***: The increasing intervention of NGOs and activists groups, such as Amnesty International or Greenpeace, focusing a variety of issues such as human and labor rights, pollution, education, economic development and other societal and human issues also pressures companies to embrace CSR practices, either by active anti-corporate campaigning or by working collaboratively with companies in projects and public-private partnerships;

– ***Increasing responsible consumer***: Consumers are starting to avoid products and services of companies they hold as irresponsible or/and unethical. The emergence of eco- and social-labels initiatives (and the intervention of NGOs and activist groups are providing relevant information about companies stance in what regards social, economic and environmental performance;

– ***Increasing institutional attention to CSR***: Several international organizations, both public and private, are incorporating the concept of CSR as a subject for deliberations and promoting initiatives for increasing business and public awareness of and engagement in CSR and sustainable development issues.

Altogether, these situations produce a favorable framework for CSR development. Many companies, particularly large ones, are adopting new practices, management tools and resources related to how they deal with CSR issues. These include embracing codes of conduct, policies and standards, presenting sustainability reports, and obtaining certifications, as we will see in the next section.

1.5. CSR management tools

The progressive engagement in CSR issues has created the need for CSR management tools. These tools allow companies to manage their activities and express their engagement in CSR issues by communicating their performance to internal and external stakeholders. As mentioned above, among the tools companies can use are codes of conduct, policies and standards, sustainability reports and CSR certifications. The adoption of these tools helps to increase corporate behavior transparency, which given public general distrust in companies is crucial for corporate reputation maintenance and development (Waddock, 2008a).

1.5.1. Codes of conducts, policies and standards

One way of companies demonstrating their dedication to CSR is by developing corporate codes of conduct and CSR policies and/or signing up credible international principles and/or standards that provide guidance on acceptable and unacceptable behaviors and practices (Waddock, 2008a, b). Overall, corporate codes of conduct and CSR policies are internally developed documents that encompass a set of values, aims and rules outlining the responsibilities of or proper practices for company's members in CSR domain. As they are internal documents, companies have some latitude to develop their contents. They are usually customized to company's culture, values and specific business context. For working properly, they must gather some consensus amongst company's members and be properly acknowledged by all. Many companies are now investing in the development of corporate codes of conducts and in providing training to their employees about CSR and related issues (Valentine & Fleishman, 2008; Waddock, 2008a, b).

Standards and principles, on the other hand, are usually developed and promulgated by multi-stakeholders platforms (including business, NGOs, government, civil society, etc.). These documents encompass generally agreed core values that achieved a degree of consensus around them during their discussion and development. There are several principles and standards, being the *United Nations Global Compact* (UNGC) one of the most prominent. The UNGC was launched in July 2000 by Kofi Annan and it "is a strategic policy initiative for businesses that are committed to

aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labor, environment and anti-corruption" (United Nations, 2011a). According to its website, by mid-2011, 8700 corporate participants and other stakeholders from over 130 countries have signed the compact and, therefore, it constitutes "the largest voluntary corporate responsibility initiative in the world".

Other important principles are the *United Nations Millennium Development Goals* (that defines eight measurable goals for 2015 to combat poverty, hunger, disease, illiteracy, environmental degradation, and discrimination against women; United Nations, 2011b) and the *Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy*, first proposed by International Labor Organization in 1977 and presently in its 4th edition (that propose a set of principles intended to foster companies' desirable behavior with regard to labor and social policy, namely in the domains of employment, training, conditions of work and life and industrial relations; International Labor Organization, 2011).

1.5.2. Sustainability reporting

In order to increase transparency and evidence of their commitment to CSR, many companies are now disclosing their CSR practices using internet (corporate web pages) and sustainability reports. Social responsibility disclosure is seen as an important legitimacy instrument used by companies to demonstrate their adherence to CSR norms and expectations (Branco & Rodrigues, 2008; Idowu & Towler, 2004), with an increasing number of companies presenting stand alone or integrated corporate social reports (in addition to the traditional annual financial reports) and announcing their CSR policies and practices in their websites (KPMG, 2008; Business Council for Sustainable Development Portugal, 2011; Gill et al., 2008).

The most consensual and important international standard for reporting is the one developed by the Global Reporting Initiative (GRI). This is an international, multi-stakeholder effort to create a common framework for economic, environmental and social reporting, aiming at elevate sustainability reporting practices worldwide to a level equivalent to financial reporting (Global Reporting Initiative, 2011).

The first version of the guidelines was released in 2000, and the third version is now in use. It is known as G3 Guidelines and was published in 2006 (an up-dated

version, G3-1, was release this year) and "sets out the principles and performance indicators that organizations can use to measure and report their economic, environmental, and social performance" (Global Reporting Initiative, 2011).

Using G3 Guidelines companies can voluntarily describe their performance in the triple-bottom line dimensions and identify their positive and negative contributions during the period under reporting. The guidelines provide plenty indications regarding the structure of the report to be elaborate, that should include information about companies' strategy and analysis, organizational profile, governance, commitments and engagement and key performance indicators for each triple-bottom line dimension (Global Reporting Initiative, 2011). There are several sector supplements than companies can use according to their specific business sector, namely financial services, electric utilities, mining and metals, food processing and NGOs. The companies can ask for an evaluation of their reports by external entities (e.g. Bureau Veritas, PriceWaterhouseCoopers, Deloitte & Touche). After auditing the report, these entities certify whether it is in conformity with the guidelines (or provide changes and adjustment suggestions in order to become so). This gives an augmented assurance that companies are doing what they say they are doing in the CSR domain, that is, it increases transparency in reporting.

1.5.3. CSR certification

An also important CSR management tool is companies' certification in some social/CSR standard (Waddock, 2008a, b). According to the International Organization for Standardization (2011), certification refers to the issuing of a written assurance (the certificate) by an independent entity that audited a management system and verified that it conforms to the requirements specified in the standard. Being CSR a voluntary behavior of companies the standards developed in this domain are non mandatory and provide only guidance to companies around CSR issues. Nonetheless, they have been assuming increasing importance for business, being at present one crucial tool for implementing a CSR management system and for attesting companies' commitment to CSR. There are three main international CSR standards: *SA8000 - Social Responsibility,*

AA1000AS - Assurance Standard, and *ISO26000 - Social Responsibility*[2]. All standards were developed using multi-stakeholders boards and are largely accepted by the business community.

The *SA8000 standard* was launched in 1997 by Social Accountability International (SAI), a non-profit organization founded in that year. Social Accountability International is dedicated to improve workplaces and communities around the world through voluntary standards combined with independent verification and public reporting (Social Accountability International, 2011). Giving SAI's mission, SA8000 is a standard by which companies assure just and decent work conditions not only in their facilities but also in those of their suppliers. It addresses topics as child and forced work, safety and health, freedom of association and collective bargaining, discrimination, work schedule, payment and compensation, and management system. All core international labor, child and human rights contained in international conventions are covered by this standard.

Concerning *AA1000AS Assurance Standard*, it was first launched by AccountAbility in 2003 and then revised and updated in 2008. AccountAbility is a non-profit international network established in 1995 to promote accountability innovations that advance sustainable development. The AA1000AS provides a set of internationally accepted, freely available principles to frame and structure the way in which companies understand, manage and communicate their accountability in the CSR domain. The standard adopts three main principles, namely the principles of inclusivity, materiality and responsiveness. It requires that a company actively engages with stakeholders and fully identifies the CSR issues that have an impact on its performance. Based on this, it allows companies to develop responsible business strategies and performance objectives (AccountAbility, 2011). In order to assure a good stakeholder engagement process, AccountAbility has launched another tool in 2005, the AA1000SES Stakeholder Engagement Standard, which is consistent with and complements AA1000AS.

As to *ISO26000*, it is an international standard recently released by the International Organization for Standardization (draft version). It gives voluntary guidance on social responsibility, helping organizations to operate in a socially

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[2] ISO14000 - Environmental Responsibility is another frequently mentioned standard, although focusing exclusively on environmental management. It offers guidance on environmental management, helping companies to minimize harmful effects on the environment caused by their functioning, and to achieve continual improvement of its environmental performance. Contrary to the ISO26000, ISO14000 is a certifiable standard.

responsible manner. It addresses subjects such as organizational leadership, human rights, labor practices, environment, fair business operations, consumers, and social development. It is important to note that, contrary to other ISO standards, ISO26000 is being developed as a guidance standard, and as such it will not be certified.

In Portugal, a national standard - the *NP4426-1-2008* – was developed under the technical coordination of APEE - Associação Portuguesa de Ética Empresarial (Portuguese Association for Business Ethics) - with the collaboration of several stakeholders. The standard defines a CSR management system based on a PEVC cycle (plan, execution, verification and actuation) that helps the company to create and maintain its CSR policy. The development of this standard has followed closely ISO26000, and therefore it gives guidance on the same subjects.

Comparing these standards we can see that they have some differences. One difference has to do with their different scopes. SA8000 is focused only on labor and human rights, addressing CSR issues of employees' interest, being the more restrictive standard. On the contrary, ISO26000 and NP4426-1-2008 are more wide-ranging ones, addressing issues related not only with employees but also other stakeholders such as the environment and consumers. Another divergence has to do with the focus on CSR outputs or CSR processes. AA1000AS offers guidelines about how companies can achieve a responsible performance, while SA8000 and ISO26000 are more focused on the outcomes that should be achieved by organizations. NP4426-1-2008 has both focuses. Overall, companies can make the most of these different standards by using them in a complementary way.

The set of management tools here revised suggests that corporate social responsibility has become a strong strategic investment for the business community. As presented, international guidelines and regulations are now pressuring companies worldwide to make their business a more sustainable one. More informal sources of pressure, presented in the previous section, also point in the same direction. Nevertheless, this global tendency is also marked by culturally-based options and directions. This occurs at both the practical level and, as we will now see, at the theoretical level.

1.6. Theoretical perspectives about CSR

Despite the continuous debate and growing body of literature on CSR, understandings of the matter vary and the concept remains difficult to define (Bakker et al., 2005; Carroll, 1999; Carroll & Shabana, 2010; Garriga & Melé, 2004; Godfrey & Hatch, 2007; Matten & Moon, 2008; Mirvis & Googins, 2006). This is partly due to the aggregation of different phenomena under the topic of CSR (Auld, Bernstein & Cashore, 2008; Godfrey & Hatch, 2007), as it is used to refer the whole set of philosophical and normative issues relating to the role of business in society (Maignan & Ferrell, 2001).

In effect, CSR has been considered to be an "umbrella term" overlapping with some (e.g. business ethics[3], sustainable development) and being synonymous with other (e.g. corporate citizenship, corporate social responsiveness, corporate social performance) conceptions of business-society relations (Carroll & Shabana, 2010; Matten & Moon, 2008). Consequently, CSR literature offers several conceptualizations or definitions of the construct, but there is no universally agreed one (Carroll, 1999; Dahlsrud, 2008; Garriga & Melé, 2004). In a recent literature review about how CSR is defined, Dahlsrud (2008) has identified 37 different definitions. Since many academic-derived definitional constructs were not included in this review due to the methodology used for identifying them (a Google search), Carroll and Shabana (2010) considered that this number is way below the real number of existent definitions. Even so, the study by Dahlrush provides important clues for understanding the state of art regarding the conceptual clarification of this field of research.

Dahlsrud (2008) found that the definitions most often found in articles and web pages were proposed by organizations such as the European Commission and the World Business Council for Sustainable Development. He has analyzed the similarities and differences between the 37 available definitions through a content analysis, identifying five recurrent dimensions of CSR: environmental, social, economic, stakeholders and

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[3] We endorse Sen and Bhattacharya's (2001) position that CSR is a more inclusive conceptualization of companies' responsibilities to society that includes but goes beyond more specific ethical responsibilities. As argued by the authors "ethical behavior by individuals or groups within a corporation is socially responsible, but CSR extends beyond good business ethics in representing that corporation's moral obligation to maximize its positive impact and minimize its negative impact on society" (p. 226). Additionally, and according to Koh and Boo (2001, 2004), research on business ethics typically involves inquiry into the nature and grounds of moral judgments, standards and rules of conduct in situations involving business decisions. These issues are different from the ones traditionally examined by research on CSR.

voluntariness dimensions. Given that most of the definitions talk about at least three of these dimensions, the author concluded that definitions are predominantly congruent.

The most influential academically derived conceptualization of CSR is probably the one proposed by Carroll in the late 1970's, since it has been used for research purposes over the last 25 years (Carroll & Shabana, 2010). For Carroll (1979), CSR refers to the extent to which companies meet their economic, legal, ethical and discretionary responsibilities. This definition has broadened business responsibility beyond the notion of simply complying with laws and avoiding harm to society, to an expectation that organizations actively contribute to the public good. It contrasts with more minimalist conceptions, like the one defended by the economist Milton Friedman (1962, 1970).

Friedman (1962, 1970) adopts a neo-classical view of the company, defending that the sole responsibility of business is the maximization of shareholders' profits within the legal framework of the country where operations take place, and consequently the provision of employment and payment of taxes. He opposed to a wide range conceptualization of business responsibilities and held that social issues are not a concern of business, but of governments. As such, companies should not use their resources to resolve them.

But for Carroll, while economic performance of companies is essential, other responsibilities also do exist. In his comprehensive and integrative perspective, the abovementioned four categories of business responsibilities "fully address the entire range of obligations business has to society" (1979, p. 499). These can be placed in a pyramidal model, according to society's expectations towards business. It should be noted that despite responsibilities being depicted in a pyramidal model, business should not fulfill these in a sequential fashion. Instead, companies should fulfill each of them at all times (Carroll, 1991, 1999). From bottom to top, the categories address:

- *Economic responsibilities*: To produce valuable goods and services; provide safe and fairly paid jobs; and to attain profit;

- *Legal responsibilities*: To operate within the framework of legal requirements;

− *Ethical responsibilities:* To operate within society's moral framework; to do what is right, just and fair;

− *Discretionary responsibilities*: To perform voluntary activities that contribute to societal development;

As can be observed in Figure 1, Carroll proposes that economic and legal responsibilities are 'required' by society, while ethical responsibilities are 'expected', and discretionary/philanthropic responsibilities are 'desired' by society, thus differentiating between the traditional and the new responsibilities of business. The author considers that "all these kinds of responsibilities have always simultaneously existed for business organizations" regardless of an "early emphasis on the economic and then legal aspects and a later concern for the ethical and discretionary aspects" (Carroll, 1979, p. 500).

Figure 1. Carroll's pyramid of corporate social responsibilities
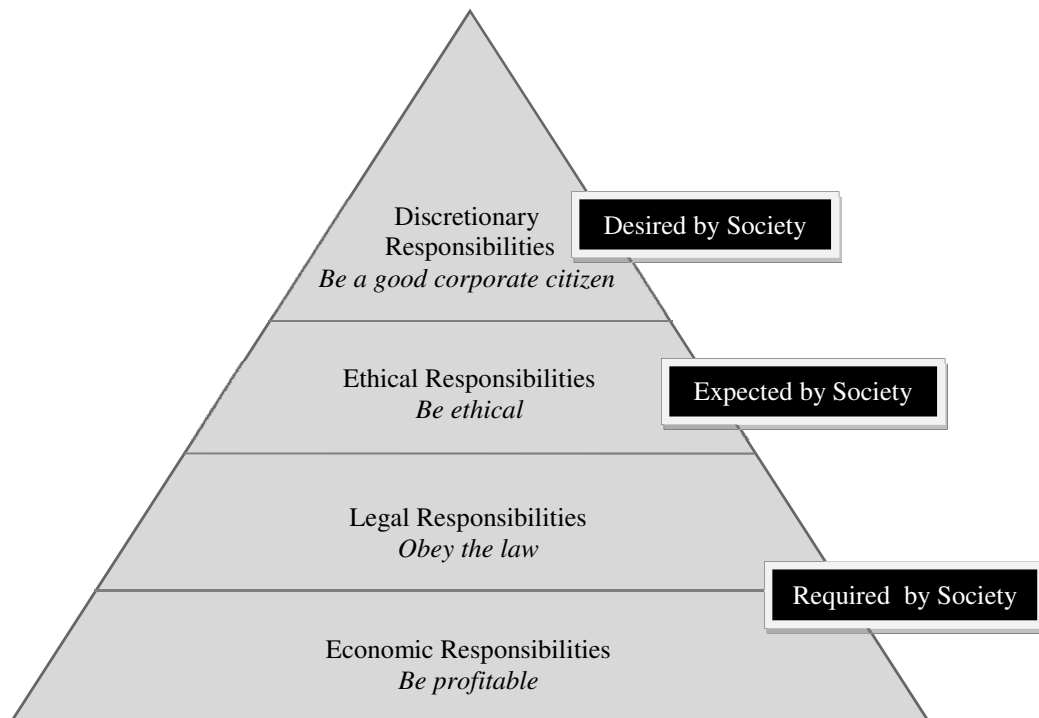
Given the extensive scope of this model, it is one of the most cited models of CSR and represents what has been called the Anglo-American perspective of CSR (Sison, 2009). Significant strands of theoretical work were based on it (e.g. Wartick & Cochran's model, 1985; Wood's principles-processes-outcomes model of CSP, 1991).

Also a significant number of empirical researches have used it as conceptual framework, especially because it gave origin to two important instruments. One has been developed by Aupperle, Carroll and Hatfield (1985) and measures people's corporate social orientation, that is, the importance individuals attach to each of the four dimension of CSR. Some authors have been assessing the corporate social orientation of managers and business students using this scale, confirming its validity (e.g. Angelidis & Ibrahim, 2004; Ibrahim, Howard & Angelidis, 2008). The other has been developed by Maignan and colleagues (1999) and measures the perception individuals have of their companies' performance in each dimension of CSR. This scale has been thoroughly used by Maignan and colleagues in various studies about people's perceptions and responses to firms CSR (Maignan et al., 1999; Maignan, 2001; Maignan & Ferrell, 2001) and also by other researchers interested in the relationship between the perceptions of CSR and other variables such as organizational commitment (Peterson, 2004; Rego, Leal, Cunha, Faria & Pinto, 2010), organizational trust and work engagement (Lin, 2010).

More recent conceptualizations have turned the focus to the voluntary nature of corporate practices, giving less attention to the practices related to attaining profit and operating in accordance with the law. This shift has fostered some critics to Carroll's model due to its inclusion of economic and legal responsibilities amongst CSR dimensions. According to some authors, economic performance is the reason for the existence of a business, rather than a responsibility to society (Turker, 2009a, b). Accordingly, CSR would regard responsibilities beyond the economic obligations of business, referring only to corporate behaviors that aim to affect stakeholders positively and go beyond its economic interests. Following the same line of thought, McWilliams and Siegel (2001) have conceptualized CSR broadly as "actions that appear to further some social good, beyond the economic interests of the firm and that which is required by law" (p. 117). This definition has gained a prominent position in management literature and is now widely used (Branco & Rodrigues, 2006).

Also the European Commission (2001, 2002) has advanced a much cited definition, which supports the current Continental European perspective regarding CSR.

According to this institution CSR refers to practices through which companies integrate social and environmental concerns in their business operations and in their interaction with stakeholders on a voluntary basis and, ultimately, contribute to sustainable development. This has become the present-day dominant conception of CSR (Branco & Rodrigues, 2006) and part of the regular discourse about business responsibilities, at least in Portugal and in the European context (Habish, Jonker, Wegner & Schimpeter, 2005). This contemporary perspective of CSR somewhat recovers Davis (1973) positioning according to whom it refers to "the firm's considerations of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm to accomplish social benefits along with the traditional economic gains which the firm seeks" (p. 312).

Given the diversity of issues that companies can address in the realm of their adherence to CSR, there are virtually an unlimited number of socially responsible practices, activities or actions that can be carried out. This variety of CSR practices has been organized by the European Commission (2001) around two dimensions:

- *Internal dimension*: refers to corporate practices related mainly with human resources management and environmental impact management; includes practices related with the management of and the investment in the human capital, health and safety issues, management of change processes, and reduction of the environment impact;

- *External dimension*: refers to practices related to external stakeholders, notably the local community, consumers, business partners and suppliers, amongst others; includes practices related with companies' relationship with these stakeholders, as well as respect for human rights and global environmental concerns.

This categorization is used as a guideline for the implementation of CSR principles and practices and to evaluate companies' position regarding CSR. The attention to internal and external CSR issues has become common amongst many companies. This dichotomization has also been used by prior research as a conceptual framework. Despite the inexistence of a solid instrument to assess companies' engagement in these dimensions, some authors have measured employees' perceptions

of corporate performance using a restrict set of indicators derived from European Commission's Green Paper on CSR and analyze the relationship of some of these dimensions with variables like organizational commitment (Brammer et al., 2007) and organizational identification (Kim, Lee, Lee & Kim, 2010). Given the salience that this conceptualization has acquired in the European business context it is important to develop sound and reliable instruments to be used in European countries for assess companies' performance in these dimensions.

Neves and Bento (2005) further extended this model and proposed that CSR practices can be further categorized around the specific thematic area in which they are implemented: *social*, *economic* and *environmental*. These areas largely match the triple bottom lines of sustainable development discussed by Elkington (1998) and the idea that CSR involves organizational obligations in these three areas is quite consensual both in academic (Bakker et al., 2005; Dahlsrud, 2008) and business fields (Global Reporting Initiative, 2011; International Organization for Standardization, 2011; KPMG, 2008). The articulation between CSR dimensions and areas of intervention leads to six fields of business responsibility. Table 1 presents some of the issues encompassed in each of these six fields. These are:

- *Internal social responsibility*: responsibilities to people inside the organization;

- *External social responsibility*: responsibilities to people outside the organization;

- *Internal economic responsibility*: responsibilities to pursue corporate economic prosperity;

- *External economic responsibility*: responsibilities to contribute to society's economic prosperity;

- *Internal environmental responsibility*: responsibilities to minimize environmental impact of the business operations;

- *External environmental responsibility*: responsibilities to contribute to environmental protection and preservation.

Table 1. Fields of CSR performance

Dimension/ Aspect	Social	Economic	Environmental
Internal	Social climate Employability People management and development	Adequacy Sustainability Perenity	Workplace hygiene and safety Working conditions Occupational health
External	Socio-cultural support	Socio-economic support Sponsorship	Environmental conservation

Source: Neves and Bento (2005, p. 304).

A comparison between the American and European approaches to CSR can be relevant at this point. The main difference lies in the conceptualization of CSR, being the voluntariness dimension of corporate behaviour the point of divergence. For the European approach, the fulfilment of economic and legal obligations is desirable but *per se* is not an indicator of the socially responsible behaviour of companies. This is demonstrated through the proactive engagement in voluntary economic, social and environment practices beyond what is in the law. The American perspective, here represented by Carroll's model, assumes that the fulfilment of its basic economic purpose and the obedience to the law are two of companies' social responsibilities. The voluntariness dimension is also present in the American model but only in what concerns ethics and philanthropic responsibilities dimensions. It is important to highlight that in the philanthropic domain are involved various social issues, such as consumerism, environment, discrimination, product safety, occupational safety (Carroll, 1979), that largely overlap with the issues pointed by the European approach.

Another point of convergence besides the social issues to be attended in the CSR domain has to do with stakeholders. More specifically, both models acknowledge the need to attend to the expectations and needs of multiple stakeholders. This is made explicit in the European definition of the concept, which purposely mentions companies' relationship with stakeholders, and maintained implicit in the American one. Nevertheless, Carroll (1991) made it clear that "there is a natural fit between the idea of corporate social responsibility and an organization's stakeholders" (p. 43), a term that in his opinion adds specificity as to whom the company is responsible for, putting "names and faces" on the groups who are most important to each company.

Taking into consideration the literature thus far presented and the European context were our investigation takes place, in this thesis the concept will be broadly understood as the integration of social and environmental considerations in business operations and in the relationship with multiple stakeholders. It will be assumed that companies mainly demonstrate their CSR trough the engagement in social, economic and environmental discretionary activities. However, considering that the debate around the discretionary character of CSR is not closed and that there are several contextual factors that determine the degree of discretionary latitude of companies (Matten & Moon, 2005, 2008) we will assume that the fulfilment of some mandatory practices can also be an indicator of CSR. Hence, mainly adopting the Continental European perspective about CSR conceptualization, we will recognize the importance of Carroll's model and use both models as framework for analysing and discussing our empirical results.

1.6.1. The relevance of a stakeholder-oriented approach to CSR

Given the relevance that the concept of *stakeholder*s has acquired in recent understandings of CSR it is also important to make some references to it. Stakeholders are individuals or groups that somehow affect or are affected by corporate policies and practices (Freeman, 1984). According to the *stakeholder theory*, businesses have obligations to a broader group of stakeholders than just owners and shareholders (Freeman, 1984). Therefore, managers must search for a balance between the needs and demands of owners and shareholders and many other stakeholders, such as employees, consumers and suppliers (Parmar et al., 2010).

Applying these assumptions to CSR conceptualizations means that companies must have a responsible behavior towards all individuals or groups that somehow affect or are affected by their business decisions and operations (Clarkson, 1995; Donaldson & Preston, 1995). This is a very interesting advance in CSR definition because it allows the identification of specific groups in society (both human - e.g. employees; and non-human - e.g. natural environment) that companies must attend in their business activities (Matten et al., 2003). These groups play several roles with respect to CSR, namely they are the source of expectations about what constitutes desirable corporate behavior, they are the recipients of corporate behavior and they evaluate how well

companies met expectations (Wood & Jones, 1995). So, they must be considered by organizations in their business activities. Many companies are now attending to this subject, implementing stakeholder engagement strategies through the use of tools such as the already mentioned AA1000SES.

Several stakeholders' classification schemes have been proposed. Clarkson (1995), for instance, has used the degree of impact in terms of the achievement of a company's mission and objectives as criterion to propose a distinction between primary and secondary stakeholders. *Primary stakeholders* are those engaged in economic transactions with the company (e.g. shareholders, employees, customers, suppliers, etc.), while *secondary stakeholders* are those groups that not being engaged in economic transitions with the company are nevertheless affected by or can affect its actions (e.g. general public, NGOs and activists groups, media, etc.). In this thesis we will study CSR from the perspective of one primary stakeholder group, the companies' employees.

Given the high number of possible stakeholders a company might need to attend to, one current challenge has to do with the identification of the most relevant stakeholders from a company's perspective. Mitchell, Angle and Wood (1997) suggest that a stakeholder group have to possess three attributes in order to become salient to companies: power, legitimacy and urgency. *Power* refers to the ability or capacity to produce an effect over the company; *legitimacy* refers to the perceived validity of the stakeholder's claim to a stake in the company activity; and, finally, *urgency* refers to the degree to which the stakeholder's claim demands immediate attention from company. The higher the level of these attributes in a group, the more salient it will be for a company. According to this model of stakeholders' salience, employees are one of the groups that must be attended by companies (Rodrigo & Arenas, 2008).

One of the acknowledged limitations of CSR conceptualizations is the lack of engagement of stakeholders in concept development (Hillenbrand & Money, 2007). Both the Anglo-American and the European-Continental perspectives of CSR derive exclusively from theoretical proposals and research has rarely attempted to establish whether the perceptions of CSR held by stakeholders reflect its conceptual structure (Hillenbrand & Money, 2007; Maignan, 2001). Research conducted by Maignan and colleagues (1999), Maignan (2001) and Maignan and Ferrell (2001) on consumers and managers' understanding of business social responsibilities constitute exceptions. These authors have employed Carroll's model as the theoretical framework for a survey about

perceptions of business responsibilities. Results show that respondents indeed differentiate the four business responsibilities proposed by Carroll, although it can be concluded that the findings reflect pre-defined corporate responsibilities and not the respondents' own definition of business responsibilities (Maignan, 2001).

This leaves an opportunity for stakeholders, notably employees, to be involved in defining CSR and identifying issues or dimensions that are relevant to them (Duarte, Mouro & Neves, 2010; Hillenbrand & Money, 2007; Maignan, 2001). This would contribute to a more integrated approach to decision-making in the business field. The results of such stakeholders' involvement could also increase the legitimacy of CSR models and serve as a basis for the development of valid measures that acknowledge how stakeholders make sense of CSR.

Considering this literature gap, one *first aim of this thesis* is thus to contribute for a conceptual and methodological refinement in the study of the CSR concept, by analyzing its meaning, dimensionality and operationalization. In order to understand what people think about CSR and how they assess companies' social performance, it is vital to understand the meanings associated with the concept. This is especially important in social contexts where the CSR concept has been recently introduced and remains relatively new not only for people in general but also for the business community, as is the case in the Portuguese society (Santos et al., 2006).

The proliferation of CSR definitions and the subsequent lack of a universally agreed understanding for CSR have not, however, impeded academics and practitioners from doing research about it. The next section presents a brief overview of the different measurement methods utilized to measure CSR.

1.7. Measurement methods

As outlined by Carroll (2000) CSR ''is an important topic to business and to society, and measuring is one part of dealing seriously with an important matter" (p. 473). Given the visibility that CSR has won throughout the years its measurement has been discussed and addressed by different practitioners and researchers with many considering this matter a "problematic problem" (Waddock & Graves, 1997, p. 305). This is particularly true in the academic domain because the use of different measures impedes the comparison of research findings and the advance of knowledge about

antecedents and consequents of CSR. In the practical area, the use of standardized CSR management tools, revised earlier in this chapter, have diminished the problem of measurement and comparison from a practitioners' perspective.

A review of the literature shows that in the academic domain several alternative methods have been proposed to measure socially responsible activities of organizations. As recently observed by Turker (2009a), based on the works by Waddock and Graves (1997) and Maignan and Ferrell (2000), the most widely used methods are:

- *Reputation indices and databases*: These methods offer a systematic tool for evaluating socially responsible behaviors from a managerial perspective. The Fortune Index and the Kinder, Lydenberg and Domini & Co. Index are some of the most used reputation indices. The restrict number of dimensions that are used for the creation of these indices and databases (that may therefore not properly reflect the overall level of a company's social performance), and the fact of being available only in a limited number of countries (thus hampering the application across the range of countries) constitute a significant limitation to their use by researchers (Maignan & Ferrell, 2000; Turker, 2009a; Waddock & Graves, 1997);

- *Single-issue and multiple-issue indicators*: These methods encompass measures based in objective indicators of CSR such as the pollution control index or the corporate criminality index, being they used in a single or combined manner. Regarding their limitations, they suffer from the same limitations of the previous methods (Maignan & Ferrell, 2000; Turker, 2009a; Waddock & Graves, 1997);

- *Content analysis of corporate publications*: This is a qualitative approach to the measurement of social performance based on the analysis of information made available by each company. As previously mentioned, companies are increasing the disclosure of information about their social performance, notably through sustainability reports and corporate websites. Since some studies suggest that there is no relationship between the content of reports and actual performance (e.g. Freedman & Wasley,

1990), and that poor performers tend to provide longer reports (e.g. Ingram & Frazier, 1980), one important limitation of this method as to do with the reliability of the information disclosed by the companies (Turker, 2009a). With the increasing standardization and verification of companies' reports resultant from the use of guidelines such as GRI's G3, this problem might be minimized in the next years. However, since a significant number of companies still does not disclose their CSR practices, particularly the SMEs, this method as a restrict use for researchers;

−   *Scales measuring CSR at the individual level:* This method includes instruments that assess respondents' individual orientation or attitude towards CSR. Therefore, it does not provide information regarding companies' performance (Turker, 2009a). There are two main scales measuring CSR at the individual level. One is the already mentioned *Corporate Social Orientation Scale* developed by Aupperle and colleagues (1985), a multidimensional forced choice instrument that measures respondents' orientation towards each of the four CSR dimensions proposed by Carroll (1979). The scale's validity has received empirical support from different studies (e.g. Angelidis & Ibrahim, 2004; Ibrahim et al., 2008). The fact of having a forced choice format is seen as one limitation, since it does not allow an independent assessment of each CSR dimension (Peterson, 2004). Another instrument is the *Perceived Role of Ethics and Social Responsibility Scale* (PRESOR) developed by Singhapakdi, Kraft, Vitell and Rallapalli (1996). This scale measures respondents' perceptions about the importance of ethics and social responsibility in achieving organizational effectiveness. Studies using PRESOR have reported mixed results regarding its factorial structure (e.g. Etheredge, 1999; Shafer, Fukukawa & Lee, 2007), so additional evidence of its validity is still necessary.

−   *Scales measuring CSR at the organizational level:* This method encompasses instruments that measure companies' performance based on the perception of their members. Contrary to the previous method, the present one measures the perceptions respondents' hold of their

companies' performance, and not their individual attitudes towards CSR. Given that the name of the method mentions 'organizational level' but the measure is made at the individual level, there is an apparent contradiction between the levels of analysis. Once again two main instruments measuring perceptions of CSR are available in the literature. The first and more widely known is the one proposed by Maignan and colleagues (1999) and latter refined by Maignan and Ferrell (2000), the *Corporate Citizenship Scale*. This scale is based on Carroll's (1979) framework, thus assessing the perceived corporate engagement in each of the four dimensions of CSR proposed by the author. Several studies have provided support regarding its validity (e.g. Galbreath, 2010; Peterson, 2004). Others, however, have failed to replicate the original structure, finding three-factor (Duarte & Neves, 2008) or five-factor factorial solutions (Rego et al., 2010). One possible reason for this might be the characteristics of the samples used in the studies, given that the original studies have used samples of managers and business students while the last ones applied the scale to samples of employees. The other scale was recently developed by Turker (2009a) and measures perceptions of corporate engagement in practices aiming four stakeholders: social and non-social stakeholders (includes society, future generations and environment), employees, customers and government. One limitation of this scale is not measuring the perceptions individual hold of their companies' economic socially responsible performance. Since there is some consensus that CSR has to do with the way companies' address economic, social and environmental issues (Bakker et al., 2005; Carroll, 1979, 1991; Dahlsrud, 2008; Neves & Bento, 2005), this limitation seems to be particularly impairing.

Given that this thesis assumes an employee-centered perspective to CSR, aiming to understanding how employees' perceptions of CSR are related with their job attitudes, scales measuring CSR at the organizational level are the method of interest. However, the literature review above presented makes clear two limitations of the existing scales.

First, the scales were exclusively theoretically driven thus encompassing pre-defined corporate responsibilities and not necessarily the respondents' own definition of business responsibilities. This limitation has been assumed by Maignan (2001). In order to increase the validity of CSR measurement instruments it is relevant to consider how stakeholders make sense of CSR, that is, what issues or dimensions are salient to them when thinking about companies' social performance (Hillenbrand & Money, 2007; Maignan, 2001). This is especially important in social contexts where the CSR concept has been recently introduced and remains relatively new not only for people in general but also for the business community, such as the Portuguese society (Santos et al., 2006). In these contexts, the assessment of corporate social performance might be based in criterion different from those used by individuals more educated about, familiarized with, and/or with a more wide-range notion of the concept.

A second limitation of the current scales for measuring CSR at the organizational level is the fact that they were developed to assess CSR based on the perceptions hold by managers, business professionals and business students about the performance of companies in the CSR domain. Despite the relevance and unquestionable contribution of each of these instruments for CSR research, none of them addresses the issue from the employees (the non-management workforce, Rupp et al., 2006) perspective. Given the gap between the socio-professional characteristics and the degree of familiarity with managerial concepts and language of the samples targeted by these scales and non-management employees, the applicability of the instruments to other organizational members, like blue-collar employees, is questionable. As recently explained by Rego, Leal and Cunha (2011), some items from Maignan and colleagues' scale (1999) are unclear due to the utilization of concepts such as 'operating costs'. Also, many employees are not aware of all organizational decisions and practices, what hampers the response to items such as 'top management establishes long-term strategies for our business'. Therefore, some of the difficulties reported by researchers (Duarte & Neves, 2008; Rego et al., 2010) in replicating the original factorial structure of Maignan and colleagues' scale when using it with samples of regular employees may be due to these kind of difficulties.

Given the reported difficulties, we aim to contribute for a methodological refinement in the study of the CSR concept by developing a valid and reliable instrument for measuring perceptions hold by employees regarding their companies' engagement in CSR activities. We will do this by taking into account people's

understandings of the concept as well as the main conceptual models available in the CSR literature. The construction of such instrument is related to the second aim of this thesis, which is to analyze how the perceptions employees hold of their companies' engagement in CSR activities are related to their job attitudes. Before discussing the specific theoretical pathways that link these two broad concepts, the next section will present the main research lines concerning CSR.

1.8. Research lines on CSR

Despite the theoretical divergences regarding its interpretation and methodological difficulties in its measurement, the number of empirical studies about CSR antecedents and impacts has constantly increased over the last decades (Bakker et al., 2005).

Literally hundreds of papers about CSR and related constructs have been published in academic journals. A quick electronic search in any academic search engine (e.g. *B-On*, *Abi-Inform/Pro-Quest*, *ISI Web of Knowledge*) using keywords such as *corporate social responsibility*, *corporate social performance*, or *corporate citizenship* easily confirms this, with several relevant papers being available in few seconds. Findings of a bibliometric analysis of 30 years of research and theory on CSR and corporate social performance by Bakker and colleagues (2005) can helps us illustrate this point. They reveal that the number of published papers has steadily increased along the years, particularly since the mid-1990s (total of papers identified=549). This is not surprising since, according to Waddock (2008b), the boom of interest about the concept has occurred in this decade. It should be noted that in the Bakker and colleagues' (2005) search only the keywords 'CSR' and 'corporate social performance' (CSP) were used. The inclusion of other keywords such as 'corporate citizenship' would certainly increase the number of relevant papers identified. Moreover, since the analysis covered publications until 2002, papers published in the last nine years were not count up. Consequently, the current number of papers on CSR is actually much bigger.

Most of these papers have been published in scholarly journals in the corporate governance and management field (e.g. *Academy of Management Journal*, *Academy of Management Review*, *Academy of Management Perspectives, Corporate Governance*),

but many others were published in journals entirely devoted to social issues of management (e.g. *Business Ethics: A European Review*, *Business & Society Review*, *Corporate Social Responsibility and Environmental Management*, *Journal of Business Ethics*, *Social Responsibility Journal*, *The Journal of Corporate Citizenship*). The proliferation of papers as well as scholarly journals dedicated to business-society relation in general, and CSR in particular, shows the importance of the topic and the growing recognition of CSR by both academics and practitioners (Waddock, 2008b). Looking at CSR literature, several major research lines can be identified.

1.8.1. The corporate social performance - corporate financial performance link

One major research line concerns the *corporate social performance-corporate financial performance (CSP-CFP) link*. This is perhaps the strongest and oldest line of research. It concerns the primary question of what do companies get out of CSR. This is a question that has divided CSR proponents and critics for decades. According to Carroll and Shabana (2010), one of the first arguments against CSR[4] advanced by its detractors is that companies' adoption of responsibilities beyond profit-seeking dilutes its primary purpose and is detrimental for their market competitiveness. Naturally, CSR proponents have a totally divergent perspective about this subject and consider that being socially responsible has several pay-offs and is beneficial for companies' long-term interest (the so called enlightened self-interest). They argue that there is a positive link between the two types of organizational performance and use this belief to sustain corporate socially responsible behavior advancement and dissemination[5].

In the middle of this debate, many researchers have tried to document this relationship, examining how the investment in CSR practices can (or cannot) benefit companies and tighten the relationship between economic and social performances (e.g.

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[4] Other arguments being that social issues should not be the concern of companies but of governments and legislation; companies are not equipped to handle social activities since managers do not have the necessary expertise to make socially oriented decisions; companies already have enough power and, therefore, social power should not be placed on their hands; the engagement in CSR activities will make companies less competitive globally (Carroll & Shabana, 2010).

[5] Other arguments in favor of CSR are that CSR will 'ward off government regulation', that is, the government will not need to develop new and heavy regulation to the extent that business polices itself fulfills disciplined standards and meets society's expectations of it; business have several resources (management talent, expertise, capital) that can help solve social issues; and society strongly supports CSR, so companies should meet these expectations (Carroll & Shabana, 2010).

Bird, Hall, Momentè & Reggiani, 2007; Margolis & Walsh, 2003; Orlitzky et al., 2003; Surroca, Tribo & Waddock, 2010; Waddock & Graves, 1997; Wu, 2006).

Although many studies have been reporting inconsistent results (positive, negative or no relationship), recent meta-analyses indicate the existence of a positive CSP-CFP link across industries and contexts (Margolis & Walsh, 2003; Orlitzky et al., 2003). Interestingly, it seems that a high CSP can be both a determinant and a consequence of a high CFP. As so, the positive impact of CSP on CFP is seen mainly as a result of enhanced reputation and the influence of CFP on CSP is seen as a result of the former providing the resources required for investments in socially responsible activities (Orlitzky et al., 2003).

The inconsistencies in findings of prior studies have been attributed to methodological differences in the measurement of CSP[6] and interpretation biases, as well as to the existence of mediating (e.g. customer satisfaction and trust - Pivato, Misani & Tencati, 2008) and moderating variables (e.g. stakeholder influence capacity - Barnett, 2007) that can influence the CSP-CFP relationship, but were not considered in prior studies (Carroll & Shabana, 2010).

1.8.2. Characterization of companies' adherence to CSR

Other researchers have being trying to characterize companies' adherence to CSR by examining, for instance, the degree of involvement in CSR practices, the motives used to justify it, and the perceived benefits and obstacles to the engagement. Many of these studies have into account companies' dimension when analyzing the data or make cross-national comparisons.

One of these studies has been developed by the Observatory of European SMEs (2002) and provided an overview of the situation in the SMEs sector. In this study were analyzed the responses of 7662 European SMEs from 19 different countries regarding their social and environmental practices. The results showed that half of the European SMEs (49%) were involved, to different degrees, in external socially responsible causes, being the support to sporting (47%), cultural (33%) and health/welfare (33%)

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[6] As highlighted by Waddock and Graves (1997), many empirical studies of CSP tend to focus on only one or two areas of social performance what given the construct multidimensionality provides a too limited perspective on how well a company is performing in relevant social domains.

the most frequent activities. Most of SMEs' external socially responsible activities were occasional and unrelated to the business strategy (37%). The majority of the companies (55%) presented ethical reasons for engaging in social activities and identified as benefits from CSR activities the improvement of customer loyalty (35%) and the enhancement of relationships with the general community and public authorities (28%). Never having thought about it (24%) and the lack of resources (time - 19%; money – 16%) were the main obstacles identified by respondents to the development of socially responsible practices.

Regarding companies' environmental performance the results were not so comprehensive given the difficulty in assessing whether the activities are voluntary or not. Nevertheless, findings revealed that SMEs engage in environmentally responsible activities essentially because of their need to comply with environmental legislation, to a strategic choice for obtaining certain competitive advantages in comparison to competitors or due to market demands (the large companies for whom they work for require it). Contrary to what happens in the social domain the ethical considerations are not a relevant driving reason as far as the environmental domain is concerned.

The interest of the business and academic community in the characterization of the CSR practices of companies of a given country is also common, with other researchers focusing in the practices of national organizations (e.g. Italy - Perrini, Pogutz & Tencati, 2006; United States – Holmes, 1977; Lindgreen, Swaen & Johnston, 2009; France - Igalens & Gond, 2005; among others). Similar studies have been performed in our country.

For instance, Rego, Moreira and Sarrico (2003) have surveyed 123 companies, 54% of them with less than 100 employees. They found that half of the companies (51%) had discretionary practices towards beneficence organizations, providing financial or other kind of support to them. Regarding the environmental dimension, a large proportion of the companies (83%) reported considering environmental issues in their business decisions. The main reasons for adopting CSR practices were the sense that it was the right thing to do (56%; once more ethical reasons, like in the European survey) and the fact of being a good business strategy (35%).

Also Santos and colleagues (2006) have conducted an analysis of the companies' performance in CSR domain in the Portuguese context. They focused only in SMEs' practices because, despite their large weight in the national economy, the quantitative data about their practices is still scarce. The study was conducted with a sample of 235

companies from different sectors. Findings revealed that CSR practices are predominantly occasional and not integrated in business strategies (33%), a result similar to that found in the above mentioned European survey. Findings also revealed that there is a great lack of knowledge about the topic and CSR practices result mainly from compulsory legal or market rules. The practices implemented are mainly directed to internal issues, being them of social (e.g. equal opportunities – 80%; training – 65%), environmental (e.g. recycling – 75%; separation of waste – 64%) or economic nature (e.g. information about products and services – 72%; complaint management system – 61%). Social external issues are a lesser concern for the surveyed companies, despite a considerable number of them providing donations and sponsorship to community events (62%). The major perceived benefits of engaging in CSR practices are the improvement of corporate reputation (78%), employees' satisfaction (75%), and quality (73%). As for obstacles, respondents' have mentioned essentially the lack of time (56%) and information (54%) about the subject.

Overall, the findings of these studies reveal that CSR practices in Portugal follow the same trends verified in other European countries, with a significant number of companies being aware of and sensitive to CSR issues, but a significantly lesser proportion of the companies being engaged in these types of practices.

1.8.3. The relationship between CSR and management of stakeholders

CSR is now considered an important component of the dialogue between companies and their stakeholders (Bhattacharya, Korschun & Sen, 2009) and improved relations between companies and their multiple stakeholders is one of the most cited benefits of CSR (European Commission, 2001, 2002; Kotler & Lee, 2005; Observatory of European SMEs, 2002; Rego et al., 2003).

However, "despite the clear potential of CSR to drive company-favoring outcomes on the part of stakeholders, the return on CSR investment is anything but guaranteed" and "in order to explain and predict the outcomes of CSR activity with any degree of certainty, we need a more precise understanding of the underlying processes that drive those returns" (Bhattacharya et al., 2009, p. 248). This research line has been advancing knowledge as to how the different interested parties perceive companies' engagement in CSR and the consequences of those perceptions on their attitudes and

behaviors towards companies. Its aim is thus offering guidance as to how companies can implement CSR practices in order to maximize returns on investment in the field.

Research on stakeholders' perceptions of, attitudes and responses towards CSR is diverse. Depending on their academic background authors have targeted preferentially different constituents, such as consumers (mainly marketing researchers), managers (mainly management and economics researchers), and employees (mainly organizational behavior/ organizational psychology and human resources management researchers). So this research line can be subdivided into different branches according to the specific stakeholder group under analysis.

Consumers and CSR

The research on the relationship between CSR and consumer behavior is now a fruitful avenue of research, as companies' needs for guidance about how to maximize returns on investment in CSR activities near this important stakeholder increases. This is particularly relevant since the influence of perceptions hold by consumers of companies' social performance over their consumption behaviors has been assumed to be one explanation for the positive relationship between CSP-CFP (Waddock & Graves, 1997).

Additionally, in the last years, consumers have been pressuring companies towards more sustainable business behaviors, notably by increasing their social responsible consumer behaviors. Social responsible consumption behavior can be defined as a person basing his or her acquisition, usage and disposition of products on a desire to minimize or eliminate any harmful effects and maximize the long-run beneficial impact on society (Mohr, Webb & Harris, 2001). It implies the inclusion of CSR as one of the criteria influencing a person's consumption patterns. Progressively aware of global social and environmental problems, many individuals are avoiding to buy products/services that are seen as made or provided by companies that harm society (Observatory of European SMEs, 2002) and willing to support responsible companies when shopping notably through repeated purchase (Maignan, 2001).

Companies' social performance can therefore be a source of commercial competitive advantage. Prior research supports this assumption suggesting that CSR may induce consumer goodwill toward the organization. Consumers' perceptions of CSR have showed, for instance, to increase the evaluations consumers' made of

companies' products through the overall corporate image (Brown & Dacin, 1997) and their intentions to purchase the companies' products (Sen & Bhattacharya, 2001). This is particularly true in the case of consumers' that are CSR-sensitive (Klein & Dawar, 2004). Additionally, CSR seems to have a spillover or "halo effect" that operates as an insurance policy against the negative impacts of problematic events, such as product-harm crisis, diminishing the impact of such events in brand evaluation (Klein & Dawar, 2004).

Several researchers have been examining the psychological mechanisms through which stakeholders interpret and react to a company's CSR activities. Some studies have been showing that consumers respond to CSR based on the motives they attribute to the company's involvement in social responsibility initiatives (Ellen, Mohr & Webb, 2000; Ellen, Webb & Mohr, 2006; Sen & Bhattacharya, 2001). Findings reveal that consumers are particularly positively influenced by the perception of companies' intrinsic motives (that is, by the perception that the company is acting out a genuine concern for the CSR issue it is addressing). But they are often tolerant of intrinsic motives (that is, the perception that the company is seen as attempting to increase its profits) as long as CSR initiatives are attributed to extrinsic motives as well (Sen, Bhattacharya & Korschun, 2006). This tends to happen in cause-related marketing campaigns that simultaneously generate profitable sales and a certain amount of money for the targeted cause. Furthermore, prior research also shows that consumers are predisposed to punish firms that are perceived as insincere in their social involvement (Sen & Bhattacharya, 2001).

Also the timing of the engagement (reactive vs. proactive) in CSR initiatives and the perceived fit between company's mission and the targeted social initiative are important. Only high-fit proactive initiatives lead to an improvement in consumers' beliefs, attitudes and intentions towards the company (Becker-Olsen et al., 2006). Reactive and low-fit initiatives tend to decrease feelings of honesty and trust, which in turn are likely to increase skepticism and decrease attitudes and beliefs towards companies (Becker-Olsen et al., 2006).

Managers and CSR

Based on the assumption that corporate social commitments are maintained, nurtured and advanced by the people who manage companies (Quazi, 2003), a

significant body of research has been trying to characterize the position of managers and business executives towards business social responsibilities. These individuals are instrumental in the implementation of CSR strategies in organizations given their decision-making roles (Furrer et al., 2010), thus becoming crucial to understand their attitudes, reactions and understandings of CSR. Their awareness and commitment to CSR is necessary to encourage companies' actual engagement in CSR issues (Pedersen, 2010).

Accordingly, over the years, several researchers explored managers' beliefs regarding the benefits of and obstacles to companies' engagement in socially responsible initiatives (Orpen, 1987; Ostlund, 1977), as well as the importance they place to different socially responsible practices (Engle, 2007; Quazi, 2003; Rashid & Ibrahim, 2002). Managers have some discretion to devote their energies to various projects and their corporate social responsibility orientation towards different domains in which they can operate will relate to their inclination to operate in these domains (Wood, 1991). Researchers have also examined the influence of managers' personal characteristics, such as gender (Ibrahim & Angelidis, 1994), age (Aldag & Jackson, 1984), academic background (Petrick & Scherer, 1993), international experience (Engle, 2007), and position in the organizational hierarchy (Angelidis, Massetti & Magee-Egan, 2008; Marz & Powers, 2003). Researchers have also analyzed the influence of companies' dimension (Burton & Goldsby, 2009; Fassin, Rossen & Buelens, 2011; Mukiur, 2010). Overall, findings suggest that managers are aware of the existent pressures towards a more responsible business behavior, being sensitive to the inclusion of social and environmental considerations in their business strategies and valuing highly different CSR issues. Regarding socio-demographic characteristics results have been mixed and further research is needed to fully understand their influence on managers' attitudes towards CSR (Angelidis et al., 2008).

Also the attitudes of future managers and executives, that is, business students have been analyzed since their values will help determine the behavior of companies over the next decades (Angelidis & Ibrahim, 2002). Some studies focused on exclusively American students' attitudes examining the value they place to economic, legal, ethical and discretionary dimensions (Angelidis & Ibrahim, 2002) and verifying that, for instance, students in secular universities exhibit greater concern about legal CSR and a weaker orientation toward discretionary activities than students in non-

secular universities. There are no differences between the groups regarding economic and ethical CSR dimensions.

Others have compared students' CSR orientation with the position of managers revealing that students tend to exhibit greater concern about ethical and discretionary components of social responsibility and a weaker orientation toward economic performance in comparison with managers, suggesting the existence of a generation gap (Ibrahim & Angelidis, 1994). Using a different CSR measure based on the European perspective of CSR, Furrer and colleagues (2010) found that European business students attribute more importance to environmental CSR and less importance to social CSR than European managers. Given the diversity of CSR measures employed in these studies it is difficult to obtain a global picture of the position of managers and students regarding CSR issues.

Employees and CSR

More recently, researchers have been conducting some research about how the perceptions employees hold of their companies social performance are related to their attitudes and behaviors at the workplace. Findings suggest that employees' attitudes and behaviors are positively influenced by the perceptions they hold of their companies' social performance. For instance, employees show a stronger commitment to their employer organization when they perceive it as a socially responsible company (e.g. Brammer et al., 2007; Peterson, 2004).

A relevant finding is that a company's social performance seems to elicit not only responses from their actual employees but also of future employees. Several studies have shown that prospective employees are more attracted to more socially responsible corporations and exhibit a higher intention to apply to them than to companies perceived as less socially responsible (e.g. Albinger & Freeman, 2000; Backhaus, Stone & Heiner, 2002; Bauer & Aiman-Smith, 1996; Evans & Davis, 2008; Greening & Turban, 2000; Smith, Wokutch, Harrigton & Dennis, 2004; Turban & Greening, 1996). Therefore, CSR can be a focus of competitive advantage and an important recruitment tool, particularly in the case of high potential candidates with increased job choice (Albinger & Freeman, 2000).

Research into the impact of CSR on employees' attitudes and behaviors remains scarce, at least comparing with other stakeholders, such as consumers and managers. As

highlighted by Rodrigo and Arenas (2008) this is especially surprising because attraction of talent, improved loyalty to a firm, and enhanced motivation have been used to explain why CSR can be a source of competitive advantage to a company (Branco & Rodrigues, 2006; European Commission, 2001; Kotler & Lee, 2005).

As organizational psychologists, we are particularly interested in understanding how employees perceive and respond to companies' engagement in socially responsible practices. By employees we mean the non-management workforce, that according to Rupp and colleagues (2006) are "less likely to be involved in developing and implementing CSR policy, less likely to have fully internalized the corporate culture and be defensive of it (as compared to top management teams), and more likely to evaluate and react to the organization's acts of CSR" (p. 538). So, a second main aim of this thesis is to contribute for the current literature by analyzing how the perceptions employees hold of their companies' engagement in CSR activities are related with two key job attitudes, namely job satisfaction and organizational commitment. Since positive job attitudes can result in many different desirable work outcomes, efforts to improve employees' attitudes remain of paramount importance in management sciences (Brief & Weiss, 2002; Falkenburg & Schyns, 2007; Hulin, 1991). The second chapter will present a review of the literature regarding CSR and job attitudes.

1.10. Conclusions

The role of business in society is a topic that has attracted the interest of a wide range of scholars within several disciplinary fields (Auld et al., 2008). Its interest is patent in the proliferation of theoretical and empirical work discussing the responsibilities of businesses. The present chapter outlined the state of the art in terms of corporate practices and academic research on the topic.

Contemporary proposals suggest that CSR refers to the integration by organizations of social and environmental considerations in business operations and in the relationship with stakeholders (European Commission, 2001). But after decades of debate, there is still no consensus regarding the definition of the concept. In addition, it is still necessary to establish whether this and other existing theoretical conceptualizations are a true reflection of the perceptions of CSR held by stakeholders (Hillenbrand & Money, 2007; Maignan, 2001). This is particularly relevant since

stakeholders' perceptions have been associated to several attitudinal and behavioral responses toward companies (e.g. Brown & Dacin, 1997; Dutton & Dukerish, 1991; Maignan & Ferrell, 2001; Peterson, 2004; Sen & Bhattacharya, 2001). In this context one main aim of this thesis is thus to contribute for a conceptual and methodological refinement in the study of the CSR concept, by analyzing its meaning, dimensionality and operationalization. This will be done by conducting two studies. The first of these two studies will focus on characterizing the social meaning of CSR using a qualitative methodology. The identification of the most salient practices associated to a socially responsible company will be of added value for the development of a measure of the perceptions hold by employees regarding their companies' engagement in CSR activities, to be done in study 2.

Research about CSR has centered largely on the potential benefits for organizations and the relationship between economic and social performance (e.g. Margolis & Walsh, 2003; Orlitzky et al., 2003), but as also explored the impacts of CSR for stakeholders management (e.g. Brown & Dacin, 1997; Maignan & Ferrell, 2001). Employees are one of these groups.

However, and despite their relevance for companies functioning and success, employees have been the subject of little empirical research. Several calls for further investment in the analysis of CSR impacts for employee job attitudes and behaviors have been made (Aguilera et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005). Responding to these calls, a second main aim of this thesis is to explore the relationship between CSR and employees' attitudes at the workplace. The theoretical reasons supporting this analysis will be presented in the next chapter.

Chapter 2. Corporate Social Responsibility from an Employees' Perspective

2.1. Introduction

Employees comprise a primary stakeholder group of great importance for companies, since they directly contribute with their individual performance and overall behavior to companies' functioning, efficiency and survival (Clarkson, 1995; Donaldson & Preston, 1995). According to the World Economic Forum (2002), employees are viewed by companies' CEO as the key stakeholder exerting pressure and providing incentives for socially responsible behavior.

As members of the organization, employees are concerned about, contribute to, and react to its investment in social responsibility practices (Rupp et al., 2006). Employees not only expect companies to behave in a socially responsible manner, but they are also important agents of CSR (Duarte & Neves, *in press*; Peterson, 2004; Rupp et al., 2006). Therefore, the daily implementation of CSR strategies is, ultimately, the responsibility of employees. The achievement of planned CSR outcomes will largely depend on their willingness to collaborate and adhere to CSR strategies (Collier & Esteban, 2007). Besides their importance as agents of CSR, employees also play other roles that potentially increase their interest in and awareness of the companies' socially responsible practices. They are direct (e.g. HRM policies) and/or indirect (e.g. community support policies) beneficiaries and observers of the implementation of CSR strategies (Maignan & Ferrell, 2001; Peterson, 2004). In view of this triple-role, employees' perceptions of social performance might exert influence on their relationship with companies, triggering emotional, attitudinal and behavioral responses; therefore CSR should be a topic of interest to OB scholars, managers and companies alike (Rupp et al., 2006; Van Buren, 2005).

However, the relationship between CSR and job attitudes and behaviors is yet under-researched. With few exceptions, studies have neglected CSR as a potential antecedent of employees' job attitudes and behaviors. As a consequence, little is still known about the relationship between these variables (e.g. its nature, the psychological processes underneath, potential intervening mediator and moderator variables, and so on). Attentive of this literature gap, several researchers have called for further

investment in the study of CSR impacts at the individual level of analysis (Aguilera et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005), notably the impacts on employees' attitudes and behaviors.

Addressing this gap, the present dissertation contributes to the study of individual-level impacts of CSR by providing a systematic and comprehensive analysis of the relationship between employees' perceptions of CSR and two focal job attitudes, namely job satisfaction and organizational commitment[7]. These two constructs are of paramount importance for management sciences (Brief & Weiss, 2002; Falkenburg & Schyns, 2007; Hulin, 1991) because they constitute important indicators of employee-organization relationship and are related with diverse wished-for results both at the organizational level (e.g. performance - Harrison, Newman & Roth, 2006; Meyer, Paunonen, Gellty, Goffin & Jackson, 1989) and individual level (e.g. physical and psychological health - Spector, Dwyer & Jex, 1988). Hence, managers' continuous quest for innovative ways to generate greater employees' satisfaction and commitment in today's competitive market is not surprising. By managing a more satisfied and committed workforce they hope to achieve higher patterns of functioning and widen the competitive advantage of their organizations. In this context, understanding how the perceptions hold by employees of their companies' social performance might contribute to the development of such job attitudes constitutes a relevant research question. Identifying the situations that foster positive job attitudes is vital for the sustainability and growth of companies.

In this chapter, a review of the literature on job satisfaction and organizational commitment and their relationship with CSR is presented. This brief overview will clarify the conceptualizations and measures of job attitudes adopted in the empirical studies. It will also frame the research questions that arise from the current state of the art in this new field of research.

2.2. Job attitudes

The attitudes hold by employees toward their jobs and employer organizations have long been the focus of attention of organizational psychologists and other

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[7] One important distinction between these variables is that the target of job satisfaction is one's position or work role, while the target of organizational commitment is the entire organization (Hulin, 1991).

researchers interested in understanding and improving employees' attitudes and behaviors at the workplace, and ultimately organizational performance. Amongst these, job satisfaction and organizational commitment became the two most studied constructs, each of them having a long established, but still growing, field of theory and research (Harrison et al., 2006; Saari & Judge, 2004). This has motivated our focus on these variables. Our focus will thus be on further understanding how employees' perceptions of CSR influence their job satisfaction and organizational commitment.

Literature about CSR and job attitudes is still scarce, given that "employees as the unit of analysis have received scant attention in the CSR literature" (Aguilera et al., 2007, p. 839). A review of the literature reveals the existence of a little more than a dozen of empirical studies about the impact of CSR[8] on employees' attitudes and behaviors, most of them published in the last five years. The greater interest in this field of research has resulted in empirical evidence suggesting a positive relationship between perceived corporate engagement in socially responsible practices and some job-related variables.

More specifically, the perceptions hold by employees of their companies' engagement in CSR practices seem to be positively related with *organizational identification* (Dutton & Dukerich, 1991; Jacinto & Carvalho, 2009; Rodrigo & Arenas, 2008), *organizational citizenship behavior* (Duarte & Neves, 2010; Jacinto & Carvalho, 2009; Lin, Lyan, Tsai, Chen & Chiu, 2010), *work engagement* (Glavas & Piderit, 2009; Lin, 2010), and *organizational trust* (Lin, 2010; Lopes, Duarte & Neves, *in press*). The perceptions hold by employees of their companies' engagement in CSR practices seem to be also positively related with the variables of interest in this thesis, namely *job satisfaction*[9] (Brammer et al., 2007; Patraquim & Loureiro, 2009; Valentine & Fleischman, 2008; Tziner et al., 2011), and *organizational commitment* (Brammer et al., 2007; Kim et al., 2010; Maignan et al., 1999; Peterson, 2004; Rego et al., 2010; Turker, 2009b).

So far, the relationship between CSR and organizational identification has been analyzed in three studies. In a pioneer study about how employees respond to a company's CSR, Dutton and Dukerich (1991) found that employees' identification with

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[8] It must be noted that research has been focused on the analysis of the impact of perceived CSR on organizational members' attitudes and behaviors at the workplace and not on the impact of company's factual engagement in CSR activities. This is so because perceptions individuals hold of their company's CSR will affect their attitudes and behaviors regardless of their accuracy (Peterson, 2004).

[9] Given our interest in job satisfaction and organizational commitment detailed information will be added about the studies where these variables were analyzed in the next sections.

the organization can be strengthened or weakened depending on how the company deals with social issues. The authors have conducted a case study about how a North American regional transportation agency (Port Authority of New York and New Jersey) has dealt with the rising number of homeless people present in its facilities. Besides analyzing institutional documents, the authors have analyzed articles published by local media, and interviewed employees about the issue. A content analysis of the data gathered in these multiple sources revealed that organizational identity and organizational image were critical constructs for understanding employees' interpretations of and reactions to how the company dealt with the homelessness issue. Results revealed that the company's less positive CSR reputation had a detrimental effect in employees' identification. They were driving a negative sense of identity from the association with a company that was seen as not dealing properly with a social issue. Employees felt that outsiders were judging them based on the actions of their employer organization towards the homeless; consequently their identity was threatened by those less positive judgments. Employees' believes about how outsiders saw the company, i.e., the corporate image or construed external image (as latter renamed by the authors, Dutton et al., 1994) had a key-role in explaining how employees reacted to CSR.

The second study, by Rodrigo and Arenas (2008), examined the attitudes of employees from two Chilean construction companies following the implementation of CSR programs. The authors also conducted a case study based on a triangulation of data sources (in-depth interviews, field notes, analysis of reports and other institutional documents). They found that employees have different reactions to the implementation of CSR programs and that depending of their attitudes towards CSR those reactions can influence their identification with the company. While employees committed with CSR increased their identification with the company, indifferent and dissident employees seemed not to be affected by the CSR implementation program and maintained a low identification with the company.

Finally, Jacinto and Carvalho (2009) analyzed the relationship between perceived CSR, organizational identification, affective well-being, in-role behavior and organizational citizenship behavior. They surveyed a sample of 130 employees from a Portuguese mobile telecommunications company using well established measures of individual outcomes variables and a new measure of CSR developed specifically for the purpose of their study. The measure had 19 items generated following the company's sustainability report and therefore focuses only practices implemented by the firm. The

items were organized in three dimensions: CSR with an internal orientation (practices oriented to employees, five items, e.g. promotion of social events to employees from different areas; physical exercise promotion), CSR with a social orientation (activities developed to support local community, seven items, e.g. blood donations; donations to social institutions), and CSR with an environmental orientation (activities related to environmental promotion, seven items, e.g. toners recycling; energy consume management). Findings revealed that each CSR dimension relates differently to the criterion variables. Hence, perceived CSR with a social orientation helps to predict affective well-being, organizational identification and organizational citizenship behavior; perceived CSR with an environmental orientation helps to predict both in role and extra-role behaviors; and CSR with an internal orientation does not help to predict any criterion variable.

In sum, these studies show that a positive relationship between CSR and organizational identification is to be expected, although it may differ according to the CSR dimension that is under scrutiny. Another set of studies focused on the relationship between CSR and organizational citizenship behaviors.

This is the case of a study by Lin and colleagues (2010). They surveyed a sample of 421 Taiwan employees about the legal, ethical and discretionary[10] responsibilities of their companies (using Maignan and Ferrell's (2000) scale) and their individual citizenship behaviors. They found that perceived legal and ethical responsibilities had a positive effect over organizational citizenship behaviors, but that the perception of engagement in discretionary responsibilities had a negative effect on their citizenship behaviors, particularly in what concerned altruism and courtesy. The authors explained the results using social identity and resource allocation perspectives. According to them, employees are proud to identify themselves with an organization that has a favorable reputation of fulfilling the law and ethical norms, and consequently will reciprocate performing individual non-mandatory behaviors. But, given companies' limited resources, corporate discretionary activities can be seen as competing for resources with activities directly related to business operations and internal

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[10] Perceived economic responsibility was not assessed in this study because the authors believed it "is unlike to influence organizational citizenship behaviours theoretically" (p. 360).

stakeholders. So, the more employees' perceive companies' engagement in that sort of activities, the less they engage in citizenship behaviors[11].

Duarte and Neves (2010) have surveyed a sample of 133 employees from a Portuguese airline company and found that the perceptions they hold of their company's investment in internal socially responsible activities are positively related with their extra-role behaviors, being this relationship mediated by an increase in job satisfaction.

These studies suggest that the relationship between CSR and organizational citizenship behaviors might vary depending on the specific CSR dimension and organizational citizenship behavior dimension being analyzed.

Glavas and Piderit (2009) have focused their analysis on the impact of CSR on employees' work engagement, high-quality connections and creative involvement. They assessed employees' perceptions of CSR using a scale developed specifically for their study. The scale allows measuring perceptions regarding social activities in the triple bottom line (five items – people; seven items – planet; three items - profit) and also overall CSR. They inquired 347 employees from seven North American companies and found that CSR perceptions have a positive effect in employees' vigor, dedication and absorption at work, as well as in high-quality connections and creative involvement.

Lin (2010) has also analyzed the relationship between CSR and work engagement. The author has surveyed 428 employees from 12 large Taiwan firms about companies' performance in the four CSR dimensions proposed by Carroll (1979) (using Maignan and Ferrell's (2000) scale). Findings showed that perceived corporate citizenship affects work engagement directly and indirectly via the mediation of organizational trust. Perceived CSR increases trust in the company, which in turn enhances employees' work engagement.

Also Lopes, Duarte and Neves (*in press*) have found a positive link between perceived CSR and organizational trust. The authors have surveyed a sample of 145 employees from a Portuguese airline company[12] and verified that the perceptions they hold of company's engagement in socially responsible activities towards employees and at economic level help to increase their trust in the company, which in turn enhances their affective and normative commitment to the company.

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[11] In this thesis we will adopt a different position regarding this issue. We believe that discretionary activities can indeed have positive effects on employees' attitudes because they will be proud to identify with a company that does good things for community and society-at-large (Backhaus et al., 2002).
[12] CSR was measured using an earlier version of the instrument presented in chapter 3.

Overall, these studies suggest that companies' social performance can have important effects over their member's attitudes and behaviors. Although being extremely important and ground-breaking, prior research is still insufficient to fully understand the relationship between the concepts analyzed, and additional investment in the study of these relationships is therefore required. In the following sections we address more closely the concepts of job satisfaction and organizational commitment as well as their relationship with CSR.

2.2.1. Job satisfaction

As mentioned above, job satisfaction is one of the most studied concepts of organizational behavior literature (Saari & Judge, 2004; Wright, 2006) and it constitutes a key indicator of the employees' relationship to the organization (Locke, 1976).

The continuous interest in job satisfaction has been motivated by its relationship with important employee variables, such as turnover, absenteeism, lateness, decision to retire and other withdrawal behaviors (Jamarillo, Mulki & Solomon, 2006; Hulin, Roznowsky & Hachiya, 1985), organizational commitment (Gomes, 2009; Meyer, Stanley, Hercovitch & Topolnytsky, 2002), organizational justice (Colquitt, Colon, Wesson, Porter & Ng, 2001), perceived organizational support (Eisenberg, Stinglhamber, Vandenberghe, Sucharski & Rhoades, 2002), life satisfaction (Judge & Watanabe, 1993), and burnout (Bacharach, Bamberger & Conley, 1991).

However, the need to determine the relationship between employee performance and job satisfaction, what is known as the "happy/productive worker thesis", has been by far the most important promoter of research about job satisfaction (Wright, 2006). For years, the relationship between these variables was not clear, but a meta-analysis of findings from 312 samples by Judge, Thoresen, Bono and Patton (2001a) estimated the mean true correlation between overall job satisfaction and job performance to be .30, leading to a renewed optimism about this relationship (Wright, 2006).

There are two major conceptualizations of job satisfaction. From one viewpoint, job satisfaction has been conceptualized as a pleasurable emotional state resulting from the appraisal of one's job, influenced by experiences of positive or negative emotions (Locke, 1976). As such it is considered to be basically an affective reaction to one's job situation.

From another perspective, and following the most recent approach to this construct, satisfaction is considered to be an attitude, defined as a "positive (or negative) evaluative opinion on one's job or work situation" (Weiss, 2002, p.6). It implies an appreciation of different aspects of the work situation and the extent to which this situation corresponds to the employee's expectations and aspirations. It is therefore mainly conceptualized as an evaluation and not as affect. This is the conceptualization adopted in this dissertation since the variable is assumed to be a job attitude.

Moreover, job satisfaction has been studied both as a one-dimensional and a multidimensional construct and this has important implications for the way it is measured. From the first perspective, job satisfaction is considered as an attitude toward overall job (Spector, 1997). The attitude depends of the multiple aspects that characterize the job situation, but does not result from the sum of these multiple aspects. The measures used by researchers that adopt this perspective tend to include items that assess employees overall job satisfaction (e.g. "All in all, I am satisfied with my job", "In general, I like working for my company", and "In general, I don't like my job (reverse scored) - Cammann et al., 1983, cited by Valentine & Fleischman, 2008). This conception is unable of capturing the myriad of categories from which job satisfaction can be considered.

From a multidimensional perspective it is a general concept comprised of employees' satisfaction with several job factors that can be measured independently (Alcobia, 2001). There are typically five job factors: payment, promotions, co-workers, supervision and the work itself (Judge, Parker, Colbert, Heller & Ilies, 2001b). Other frequently assessed job facets are work conditions, company, top management and subordinates (Judge et al., 2001b). These job factors have been categorized using different taxonomies, being the one by Locke (1976) the most prominent. The author distinguishes between agents (e.g. co-workers, supervisor, and subordinates) and events or conditions (e.g. the work itself, payment, promotions). There are several multidimensional measures of job satisfaction, such as the *Job Satisfaction Survey* developed by Spector (1985, 1997) or the *Minnesota Satisfaction Questionnaire* developed by Weiss, Dawis, England and Lofquist (1967), among others. These instruments have various sub-scales than allow measuring satisfaction with each specific job aspect (e.g. pay, co-workers, etc) and also obtain a measure of the global satisfaction (by summing up the scores in the different sub-scales). In this dissertation, the multidimensional perspective will be adopted.

The organizational behavior literature has identified several antecedents of job satisfaction. Globally, this literature suggests that job satisfaction is largely influenced by situational variables, such as intrinsic job characteristics (e.g. autonomy, feedback, task meaning, task variety, task identity; Hackman & Oldham, 1980), payment system (e.g. salary and benefits, perceived justice; Spector, 1997), and organizational characteristics (e.g. work environment, communication; Brown & Peterson, 1993; Ghazzawi, 2008; Judge et al., 2001b; Saari & Judge, 2004)[13]. In this thesis, being CSR an organizational characteristic, we will test its influence over job satisfaction. In the next section are presented a few studies that explored this relationship.

2.2.1.1. Job satisfaction and corporate social responsibility

Despite both CSR and job satisfaction having an extensive theoretical and empirical research literature, the two fields have only slightly overlapped and the investigation about the perceived CSR-job satisfaction relationship remains scarce. To our best knowledge, there are only four studies addressing this relationship[14] (table 2).

The first study concerns the relationship between CSR and organizational commitment. Job satisfaction was entered in the set of analyzed variables with the status of control variable. Brammer and colleagues (2007) inquired a sample of 7412 British employees from a large financial services institution operating in diverse facilities across the country. They measured perceptions about internal CSR (using nine items about perceived procedural justice and provision of training opportunities) and internal CSR (using one item about community involvement). Job satisfaction was measured with a nine facet scale adopted from the *Job Satisfaction Survey* (Spector, 1997) with the scores obtained in each sub-scale being reduced to a single satisfaction index. Their results point to a strong positive relationship between employees' perceptions of internal CSR, external CSR and their reported levels of job satisfaction. Since the focus of their study was on the impact of CSR in organizational commitment, these results

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[13] Another set of antecedent variables regards individual and dispositional characteristics like locus of control or negative affectivity (e.g. Judge, Locke, Durham & Kluger, 1998; Saari & Judge, 2004). These findings have been received with some controversy in the scientific community because they propose that job satisfaction is rooted to a significant extent in the individuals' personalities; consequently this line of investigation tended to be devalued by mainstream researchers (Judge et al., 2001b).

[14] Our focus is on perceived CSR. Some studies, like the one by Vitell and Davis (1990) have analyzed the relationship between one's overall sense of social responsibility (that is, corporate social responsibility orientation) and job satisfaction, and therefore were not included in our review.

were not explored in detail by the authors. It would be interesting to know, for instance, if internal and external CSR had similar effects on job satisfaction.

Valentine and Fleischman (2008) focused the relationship between the perception of ethics programs (existence of ethics codes and training) and job satisfaction, analyzing the mediating role of perceived external CSR. This variable was measured by two items developed by the authors about company's involvement in community activities (I work for a socially responsible organization that services the greater community; my organization gives time, money, and other resources to socially responsible causes). Job satisfaction was measured with three items taken from Cammann and colleagues (1983, cited by Valentine & Fleischman, 2008). The measures were applied to a sample of 313 American business professionals from accountancy, human resources, sales and marketing fields from different companies. Results showed that perceived external CSR mediates the relationship between ethics programs and job satisfaction. The authors concluded that "management should consider invigorating the ethical focus and culture of the organization with ethics codes, training, and CSR activity, which might prompt more positive beliefs about the firm, as well as the immediate work context and culture" (p. 166). Since only the external social CSR was included in the model of analysis, no information was obtained about the role performed by internal CSR in this relationship. Given that both ethics programs and job satisfaction are variables directly related with the internal functioning of the company, we believe internal CSR can be strongly related with employees' satisfaction with their job situation and play an important mediating role in the abovementioned relationship.

Patraquim and Loureiro (2009) focused their attention in the analysis of the relationship between perceived CSR and job satisfaction. They inquired a sample of Portuguese employees working for a multinational company from distribution industry about the company engagement in three dimensions of CSR, using a scale developed specifically for the study. The scale has 18 items generated from the literature which are organized in three dimensions: social, environmental and economic CSR, overall CSR and ethical-social CSR. Examples of the items are not provided. Job satisfaction was measured with a scale adapted from Vitell and Davis (1990) that allows the assessment of individuals' satisfaction with four job facets, namely satisfaction with the supervisor and co-workers, satisfaction with benefits, satisfaction with payment, and satisfaction with the job itself. Findings revealed that employees' perceptions of the implementation of CSR processes in the social, ethical and environmental areas were positively related

to their satisfaction with different job facets. However, regression analyses revealed that not all CSR dimensions help to predict satisfaction with the different job facets. Hence, satisfaction with the supervisor and co-workers is predicted mainly by perceived social, environmental and economic CSR, but also overall CSR and ethical-social CSR; both satisfaction with the job itself and benefits are predicted only by perceived social, environmental and economic CSR; and, satisfaction with payment is not significantly predicted by none of the CSR dimensions included in the study. These are interesting results in the sense that they show that CSR practices can have diverse effects over different aspects of job satisfaction. Since the authors only assessed the direct relationships between the variables, no information was advanced regarding which psychological processes might explain those relations.

Recently, Tziner and colleagues (2011) have proposed one such mediator, namely organizational justice, in a study about the relationship between perceived CSR and job satisfaction. The authors inquired a sample of 101 Israeli employees from two companies operating in the electronic equipment importation sector. They used Turker's (2009a) scale for measure perceptions hold by employees of their companies' CSR. Job satisfaction was measure with a short form of the *Minnesota Satisfaction Questionnaire* (20 items). Organizational justice was measured by 20 items taken from Niehoff and Moorman (1993, cited by Tziner et al., 2011). Results show that all CSR dimensions are positively related with job satisfaction, being CSR towards employees the most strongly associated dimension. Results also show that perceived organizational justice mediates the relationship between overall CSR and job satisfaction. According to the authors, this suggests that CSR signals the organization's investment in acting in a fair and just manner, thereby leading to positive work attitudes. Unfortunately and since Turker's (2009a) scale does not encompasses economic CSR, the impact of this important CSR dimension was not assessed in this study.

Table 2. Summary of studies about CSR and job satisfaction

Authors (year)	Sample	CSR measure	Job satisfaction measure	Results regarding job satisfaction
Brammer et al. (2007)	4712 employees from a financial services company *(information regarding age and schooling is not available)*	*Internal CSR* - 6 items measuring procedural justice; 3 items measuring provision of training opportunities; *External CSR* - 1 item measuring community involvement.	*Overall job satisfaction* - 28 items taken from the Job Satisfaction Survey (Spector, 1997).	Positive relationship between justice perceptions, training provision, external CSR and job satisfaction.
Valentine & Fleischman (2008)	313 business professionals from accountancy, human resources, sales and marketing fields registered on Dun and Bradstreet's Database (Mean age=32 years; 9% has higher degree)	*External CSR* - 2 items measuring the degree to which a company was perceived to be socially responsible from a community perspective.	*Overall job satisfaction* - 3 items taken from Cammann and colleagues (1983).	Positive relationship between perceived CSR and job satisfaction
Patraquim & Loureiro (2009)	150 employees from a multinational distribution company operating in Portugal (mean age=46 years; 48% has higher degree)	*Overall CSR; Social, environmental and economic responsibility; Ethical responsibility* - 18 items measuring the different dimensions *(information about each dimension is not available)*	*Satisfaction with the supervisor and co-workers; satisfaction with benefits; satisfaction with payment; satisfaction with the job itself* - 18 items taken from Vitell and Davis (1990). *((information about each dimension is not available)*	Satisfaction with the supervisor and co-workers is predicted mainly by perceived social, environmental and economic CSR, but also overall CSR and ethical-social CSR; both satisfaction with the job itself and benefits are predicted only by perceived social, environmental and economic CSR; and, satisfaction with payment is not significantly predicted by none of the CSR dimensions.
Tziner et al. (2011)	101 employees from two Israeli companies operating in the electronic equipment importation sector (76% has higher degree)	*CSR to social and non-social stakeholders; CSR to employees; CSR to customers; CSR to government* - 17 items from Turker's (2009a) CSR.	*Job satisfaction* – 20 items taken from the Minnesota Satisfaction Questionnaire.	All CSR dimensions are positively related with job satisfaction, being CSR towards employees the most strongly associated dimension.

Additionally, some studies focusing on quite similar constructs to CSR, notably business ethics, also suggest the existence of a positive relationship between CSR and job satisfaction. For instance, in their researches into the relationship between the perceptions of organizational ethics hold by 237 Singapore and their job satisfaction, Koh and Boo (2001, 2004) found that higher levels of perceived ethics were correlated with higher levels of overall job satisfaction.

Also Elçi and Alpkan (2009) found that CSR (considered to be one type of ethical climate) was positively related with overall job satisfaction. The authors surveyed a sample of 1174 employees and managers from 62 different Turkish telecommunication companies to study the relationship between ethical climates and job satisfaction. CSR was assessed with four items mainly related with costumer and public services, which is an unusual measure of CSR (e.g. The most important performance criteria for our organization is the improvement of the organizational prestige and image on the eyes of customers and society in general; Happiness and goodness of our customers are very important for us).

Taken together, these studies suggest that perceived corporate engagement in different CSR dimensions can have a positive influence in employees' assessment of their job situation. More specifically, they suggest that different CSR dimensions can have distinct impact not only in individuals' overall satisfaction but also in specific dimensions of job satisfaction. However, given the limited number and different scope of the abovementioned studies, further research is needed to fully understand the influence of CSR on job satisfaction.

In view of these findings, one aim of this dissertation is to further examine the relationship between perceived CSR and job satisfaction, testing the hypothesis that the two constructs are positively related. The use of a multidimensional approach to CSR measurement will make possible to investigate the relative effect of employees' perceptions of distinct CSR dimensions on job satisfaction. This may help managers to plan CSR activities efficiently so as to facilitate employees' satisfaction with the job situation.

2.2.2. Organizational commitment

Organizational commitment has been the focus of extensive discussion and empirical investigation by many authors and has become a central concept in the study of organizational behavior (Cohen, 1992; Mathieu & Zajac, 1990; Meyer et al., 2002). Its strong relationship with turnover intention and actual turnover are among the reasons that explain this (Allen & Meyer, 1996). Evidence shows that high rates of employee turnover results in greater inefficiencies in organizations as these must bear the tangible and intangible costs associated with hiring and training new employees (Mobley, 1982).

But the consequences of organizational commitment go far beyond turnover decisions by employees, as many other forms of desirable work and non-work behavior that are vital for organizational performance and competitiveness are also affected. Prior literature supports the assumption that higher levels of organizational commitment result in lower turnover, but also show that organizational commitment leads to increased job effort, job performance, organizational citizenship behaviors, attendance and productivity, and decreased levels of stress and work-family conflict (Meyer et al., 2002).

Organizational commitment refers to "a psychological state (a) that characterizes the employee relationship with the organization, and (b) has implications for the decision to continue or discontinue membership in the organization" (Meyer & Allen, 1991, p. 67). Moreover, it can be defined as the relative strength of an individual's identification with and involvement in a particular organization (Porter, Steers, Mowday & Bouilan, 1974), being characterized by a strong belief in and acceptance of the organization's goals, a willingness to maintain organizational membership and to exert considerable effort on behalf of the organization.

Although early conceptualizations of organizational commitment were one-dimensional (e.g. Mowday, Steers & Porter, 1979), the construct multidimensionality is today extensively recognized. Several models of organizational commitment have been proposed in last decades (e.g. O'Reilly & Chatman, 1986: compliance, identification and internalization; Meyer & Allen, 1991: affective, normative and continuance commitment; Mayer & Schoorman, 1992: value and continuance commitment). The Three-Component Model developed by Meyer and Allen (1991) has become the dominant model for the study of organizational commitment. Therefore it has been selected as the proper theoretical framework for this dissertation.

Based on an extensive review of organizational commitment literature, Meyer and Allen (1991) have proposed that the psychological linkage between employees and their organizations can take three distinct forms. As defined by the authors:

- *Affective commitment*: refers to identification with, involvement in, and emotional attachment to the organization;

- *Normative commitment:* refers to commitment based on a sense of obligation to the organization;

- *Continuance commitment:* refers to commitment based on the employee's recognition of the costs associated with leaving the organization.

Hence, organizational commitment refers to feelings and/or beliefs concerning the employee's relationship with an organization and reflects not only values and goals congruence but also a desire, a need and/or an obligation to maintain membership in the organization.

Since the three forms of commitment are not mutually exclusive, employees can experience simultaneously all of them to varying degrees. Regarding this, prior research has shown that affective and normative commitments are usually substantially correlated. Correlations between continuance commitment and both affective and normative commitment tend to be more modest (Meyer et al., 2002). The typical strong correlation between affective and normative commitment has led some authors to question the independency of the two forms of commitment (e.g. Solinger, Olffen & Roe, 2008). However, a significant body of research supports the three-dimensionality of the model (Allen & Meyer, 1996; Meyer, Allen & Smith, 1993; Meyer & Allen, 1997; Meyer et al., 2002).

Another issue that has raised some criticism is the strong correlation between organizational commitment (mainly affective commitment) and a set of correlate variables such as job satisfaction, job involvement and occupational commitment. However, a meta-analysis by Meyer and colleagues (2002) has showed that, albeit strong, the correlations are not of sufficient magnitude to suggest construct redundancy. Findings have revealed that the strongest correlation is between affective commitment

and overall job satisfaction, what might be due to the fact that global satisfaction measures often include items pertaining to satisfaction with the organization itself or its management. For this reason, Meyer and colleagues (2002) have concluded that job satisfaction and affective organizational commitment should both be considered in efforts to understand and manage employee behavior. It is important to highlight that the effect of organizational commitment on work outcomes is independent of that made by other job attitudes constructs including job satisfaction (Morrow, 1993; Tett & Meyer, 1993). This supports our decision to include both job satisfaction and organizational commitment in this dissertation: it will help clarify the independent relationships between CSR and each of these job attitudes.

A substantial body of evidence has been gathered on the relationship between organizational commitment and other variables, allowing the identification of its main antecedents. Meyer and colleagues (2002) have arranged the antecedents of commitment in four categories: *demographic variables, individual differences, alternatives/investments* and *work experiences*.

Demographic variables (e.g. gender, age, education, tenure) have been correlated, albeit modestly, with the three forms of commitment (Meyer et al., 2002). *Individual difference variables* such as external locus of control and task self-efficacy have been associated only with affective commitment (Meyer et al., 2002). Overall, findings show that demographic and individual difference variables play a relatively minor role in the development of organizational commitment comparing with work experiences.

Alternatives and investment variables have been correlated more strongly with continuance commitment than with affective or normative commitment (Meyer et al., 2002). These results are in line with the idea that anything that increases perceived costs such as side bets or investments and the availability of job alternatives (Becker, 1960; Rusbult & Farrell, 1983) can be considered an antecedent of continuance commitment, since it reflects the recognition of costs associated with leaving the organization (Meyer & Allen, 1991).

Work experiences have been the most examined category of commitment antecedents. Meyer and Allen (1991) propose that "commitment develops as the result of experiences that satisfy employees' needs and/or are compatible with their values" (p. 70). Being quite different orientations towards the organization, the three forms of

commitment are developed on the basis of different work experiences (Allen & Meyer, 1996; Meyer & Allen, 1991):

– *Affective commitment*: results from work experiences in, and characteristics of the organization that make employee feel psychologically comfortable (e.g. fair treatment of employees) and that enhance his/her sense of competence (e.g. feedback);

– *Continuance commitment*: develops on the basis of the employee's recognition of the investments he/she has made in the organization (e.g., time and effort) and/or the lack of comparable employment alternatives;

– *Normative commitment*: develops on the basis of employee's recognition of the investments the organizations has made on him/her and/or work experiences that make employee feel that his/her organization is providing him/her with more than he/she can easily reciprocate.

Work experience variables such as perceived organizational support, transformational leadership, role ambiguity, role conflict, and organizational justice have been correlated with the three forms of commitment (Meyer et al., 2002).

The three components of organizational commitment have also different implications for employee behavior in the organization. Thus, regarding membership, employees with strong affective commitment stay in the organization because they like it and want to do so; employees with a strong normative commitment stay because they feel they ought to do so, it is their duty; and employees with a strong continuance commitment stay because they feel they need to do so given the costs of departing or the lack of alternatives. So, albeit committed employees tend to remain in the organization, they do so for quite different reasons depending of the type of bond they have with the organization.

Organizational commitment is also linked to the way employees respond to dissatisfaction at work. Meyer and colleagues (1993) found that both affective and normative commitment were positively related to willingness to suggest improvements (voice) and to accept things as they are (loyalty) and negatively related to passive

withdrawal from the dissatisfying situation (neglect). Interestingly, continuance commitment seems to be positively related to the neglect response. So, these results clearly demonstrate the importance that increasing employees' affective and normative commitment while decreasing continuance commitment might have for employees' workplace behaviors. Table 3 presents a summary of the three components' antecedents and consequents for employee behavior.

Table 3. Antecedents and consequents of the three components of organizational commitment

Commitment	Definition	Main antecedents	Main consequents
Affective	Identification with, involvement in, and emotional attachment to the organization	Work experiences in, and characteristics of the organization that make employee feel psychologically comfortable and that enhance his/her sense of competence	- Employees stay in the organization because they like it; - Voice and loyalty behaviors;
Normative	Sense of obligation, loyalty to the organization	Employee's recognition of the investments the organizations has made on him/her and/or work experiences that make employee feel that his/her organization is providing him/her with more than he/she can easily reciprocate	- Employees stay in the organization because they ought to do so; - Voice and loyalty behaviors;
Continuance	Recognition of the costs associated with leaving the organization	Employee's recognition of the investments he/she has made in the organization and/or the lack of comparable employment alternatives	- Employees stay in the organization because they need to do so; - Neglect behaviors;

Source: Based on Allen and Meyer, 1996; Meyer and Allen, 1991.

Given that the three forms of commitment are conceptually different, employees' relationship with organizations is most meaningfully understood assessing all three forms (Allen & Meyer, 1996). For that reason, Allen and Meyer (1990) have developed three scales of commitment, later refined by Meyer and colleagues (1993), to evaluate each specific form of commitment, namely: *Affective Commitment Scale, Normative Commitment Scale* and *Continuance Commitment Scale*. These scales have been largely administered since their publication and their psychometric properties have

been strongly supported throughout the years and in different national contexts (Allen & Meyer, 1996; Meyer et al., 1993; Meyer et al., 2002).

In the Portuguese context, these scales have been used by different authors revealing adequate psychometric properties (e.g. Gomes, 2009; Gomes, Duarte & Neves, 2010; Gonçalves & Neves, 2008; Martins & Duarte, 2006; Nascimento, Lopes & Salgueiro, 2008; Tavares & Caetano, 2003a, b). Accordingly, these scales were selected as proper instruments to assess organizational commitment in our empirical research.

2.2.2.1. Organizational commitment and corporate social responsibility

In the last years, some researchers have been exploring how CSR activities are related to organizational commitment, although focusing essentially in affective commitment (Brammer et al., 2007; Kim et al., 2010; Maignan et al., 1999; Peterson, 2004; Rego et al., 2010; Turker, 2009b). Overall, the findings suggest a positive relationship between these variables (table 4).

The relationship between perceptions of CSR and organizational commitment was first analyzed by Maignan and colleagues (1999) in a study about business benefits of corporate citizenship. The authors developed a four-dimensional scale of CSR based on Carroll's model (1979, economic, legal, ethical and discretionary) and analyzed the relationship between perceptions of each dimension and organizational commitment. Results revealed a positive relationship between the perceptions of 154 American executives regarding their companies' engagement in the four dimensions of CSR and their commitment to their employer organizations.

A similar relationship was later found by Peterson (2004) in a sample of 279 American business professionals and by Rego and colleagues (2010) in a sample of 260 Portuguese employees. It should be noted that both Peterson (2004) and Rego and colleagues (2010) used the *Corporate Citizenship Scale* developed by Maignan and colleagues (1999; Maignan & Ferrell, 2000) to measure perceived CSR, although the later research team used a refined version of the scale that distinguishes between discretionary responsibilities toward employees and discretionary responsibilities toward the community.

One interesting finding of these two studies is that some aspects of social performance are more important than others when predicting employees' commitment. Hence, Peterson (2004) found that despite all CSR dimensions positively relate to commitment, perceptions of companies' ethical responsibilities were the best preditor of the affective bond between individuals and their employer organizations. As for Rego and colleagues (2010), the best predictors were perceived discretionary responsibilities toward employees and perceived legal responsibilities.

Using different measures for assessing perceived CSR, other authors have reported similar results in what concerns the relationship between the two constructs. Brammer and colleagues (2007), in the abovementioned study about the impact of CSR in organizational commitment, found that both perceived internal and external CSR dimensions were positively related with employees' affective commitment. The authors established that the relationship was stronger for internal CSR than for external CSR, a result that, according to them, emphasizes the importance of fairness and equity within companies. They also established that the contribution of CSR to organizational commitment was at least as great as the contribution of job satisfaction, and therefore it should be considered as an important antecedent of organizational commitment.

Also Turker (2009b) has analyzed the relationship between CSR and commitment. She surveyed a sample of 269 Turkish business professionals using a CSR instrument developed by her in a previous study (Turker, 2009a). Results revealed that respondents' perceptions of corporate engagement in socially responsible practices to social and non-social stakeholders (includes society, future generations and environment), employees, and costumers were all positively related with commitment, being CSR to employees the most significant preditor. CSR to government was not significantly related with the affective bonds established with the company. The author explains this results suggesting that respondents might be skeptical about the dimension of legality and perceive it as a duty of the organization and not a social responsibility *per se*. But taking into account the findings reported by previous studies establishing a direct impact of perceived legal responsibilities on commitment, and others showing that legal responsibilities are one of the most valued dimensions of CSR by individuals from different countries (e.g. Maignan, 2001), this explanation does not seem to be appropriate.

More recently, Kim and colleagues (2010) have also examined the relationship between CSR and organizational commitment. They surveyed 109 employees from five

Korean companies about their perceptions of corporate engagement in CSR activities, perceived external prestige, organizational identification and organizational commitment. Findings suggest that respondents' CSR perceptions enhance perceived external prestige, which in turn raises employees' identification with the company and ultimately increases their commitment to it. Since the authors used an one-dimensional measure of CSR (3 items taken from Lichtenstein et al., 2004 cited by Kim et al., 2010; e.g. My company is committed to using a portion of it profit to help nonprofits), no information was provided regarding the impact of different CSR dimensions in this process.

Overall, these studies suggest that there are positive internal benefits from corporate investment in socially responsible practices in multiple areas (not only in activities toward its members). They also suggest that some dimensions of CSR might be more important than others for understanding and predicting individuals' commitment to their employer organizations. Therefore, the adoption of a multidimensional approach to CSR measurement is crucial for gaining a deeper understanding of the relationship between the two constructs.

Moreover, the review above also brings to evidence that the relationship between perceptions of CSR, normative and continuance commitment is yet to examine. All studies presented above have focused in affective commitment, ignoring the other forms of commitment to companies. We think that it is important to consider the larger web of relationships encompassing the various forms of organizational commitment constructs (Allen & Meyer, 1996) and explore how they are associated with CSR perceptions. One can thus hypothesize that CSR practices have direct and indirect effects over normative and continuance commitment in diverse ways. For instance, CSR practices towards employees can directly improve the work environment and conditions provided by the company (e.g. social services, training, work schedules that make possible work-family balance). They can therefore increase employees' perceptions of company investment in them, thus contributing to a stronger normative link to the company, and/or increase employees' recognition of the costs of leaving the company, thus increasing continuance commitment[15].

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[15] Although this is a less interesting form of commitment to companies, it might also be influenced by CSR. Nevertheless, we expect that the effect of CSR in the other two forms of commitment will be stronger than in continuance commitment.

Table 4. Summary of studies about CSR and organizational commitment

Authors (year)	Sample	CSR measure	Org. commitment measure	Results regarding commitment
Maignan et al. (1999)	154 American executives enrolled in a MBA course *(information regarding age is not available)*	*Economic; Legal; Ethical; Discretionary* - 29 items from Maignan et al.'s (1999) corporate citizenship scale	*Affective commitment* - 7 items taken from Jaworski & Kohli (1993).	Positive relationship between the four dimensions of CSR and affective commitment.
Peterson (2004)	279 Business professionals, ex-alumni of a American university *(information regarding age is not available)*	*Economic; Legal; Ethical; Discretionary* - 16 items from Maignan & Ferrell's (2000) corporate citizenship scale.	*Affective commitment* - 9 items taken from Mathieu & Farr (1991).	Positive relationship between the four dimensions of CSR and commitment; perceived ethical responsibilities are the best predictor.
Brammer et al. (2007)	4712 British employees from a financial services company *(information regarding age and schooling is not available)*	*Internal CSR* - 6 items measuring procedural justice; 3 items measuring provision of training opportunities; *External CSR* - 1 item measuring community involvement.	*Affective commitment* - 3 items taken from Balfour & Wechsler (1996).	Positive relationship between justice perceptions, training provision, external CSR and affective commitment; internal CSR is the best predictor.
Turker (2009b)	269 Turkish business professionals (mean age= 21 years) *(information regarding schooling is not available)*	*CSR to social and non-social stakeholders; CSR to employees; CSR to customers; CSR to government* – 17 items from Turker's (2009a) CSR scale.	*Affective commitment* - 9 items taken from organizational commitment questionnaire Mowday et al., 1982).	Positive relationship between the dimensions of CSR and affective commitment, except for CSR to government; CSR to employees is the best predictor.
Rego et al. (2010)	260 Portuguese employees working for 11 companies from different industries (mean age=34years; 30% has higher degree)	*Economic; Legal; Ethical ; Discretionary toward employees; Discretionary toward community* – 18 items taken from Maignan et al.'s (1999) and Maignan and Ferrell's (2000) corporate citizenship scale.	*Affective commitment* - 3 items taken from Rego & Cunha (2008).	Positive relationship between the five dimensions of CSR and affective commitment; Perceived discretionary activities toward employees and legal responsibilities are the best predictors.
Kim et al. (2010)	101 Korean employees from 5 companies *(information regarding schooling is not available)*	Overall CSR - 3 items taken from Lichtenstein et al. (2004).	*Affective commitment* - 4 items taken from Morgan & Hunt (1994).	CSR perceptions enhance perceived external prestige, which raises organizational identification and ultimately increases commitment.

Thus, another aim of this dissertation is to further analyze the relationship between CSR perceptions and organizational commitment adopting a multidimensional approach to both constructs. The use of a multidimensional approach to both constructs will make possible to investigate the relative effect of employees' perceptions of distinct CSR dimensions on each of the three forms of organizational commitment. As for job satisfaction, this may help managers to plan CSR activities efficiently so as to facilitate employees' commitment to the organization.

2.3. Theoretical framework for CSR-job attitudes relationship

Empirical evidence from prior research thus suggests that perceptions held by individuals of their companies' engagement in socially responsible practices are positively related with their job satisfaction and commitment to the company. Still, one needs to further the understanding of the theoretical assumptions that underlie such relationship.

The social identity theory (SIT, Ashforth & Mael, 1989; Haslam, 2001; Haslam, Postmes & Ellemers, 2003; Tajfel & Turner, 1979, 1985), proposed in the social psychology field, has been advanced by Maignan and colleagues (1999; Maignan & Ferrell, 2001) as a proper theoretical framework for explaining such relationship, and since then it has been used by several researchers[16]. For Maignan and Ferrell (2001) socially responsible activities are likely to generate employee commitment "first because they make work activities more enjoyable for employees and second because they translate into visible operations that are likely to generate a feeling of pride among employees" (p. 459). We believe that the same should happen concerning job satisfaction, given that socially responsible practices might improve the work environment.

The feeling of pride in one's in-group is an important component of SIT. This theory proposes that individuals tend to classify themselves and others into various

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[16] Organizational justice theory has also been proposed as a proper framework for explaining the relationship between perceived CSR and job attitudes. Aguilera and colleagues (2007) argued that CSR policies meet employees' need for fairness and organizational justice. More, CSR can be regarded as a commitment to the principle of fairness and therefore heighten employees' perceptions of justice. Justice judgments affect attitudes, behaviors and decisions across a wide variety of social contexts and play an important role in how employees respond to organizational outcomes, procedures and processes (Lind et al., 1993), so they will influence employees' attitudes and behaviors at the workplace.

social categories or groups (including the employer organization) and derive their identity in part from the group(s) to which they belong (Haslam, 2001). Furthermore, SIT proposes that individuals attempt to establish or enhance their positive self-concept through the comparison of the characteristics of themselves and the groups they belong to with other individuals and groups (Ashforth & Mael, 1989; Tajfel & Turner, 1979).

Individuals' identification with their employer organization varies to several degrees, but employees who identify strongly with the company will use organizational attributes to define part of their own identity and shape their self-definition in terms of self-continuity, self-distinctiveness and self-enhancement (Dutton et al., 1994). Their perceptions of company's identity will have an important role in this process. Individuals will benefit of company's positive reputation but also suffer detrimental effects of its negative reputation (Dutton et al., 1994). This will in turn influence their attitudes and behaviors at work. Prior studies addressing how SIT applies to the relationship between reputation of organizations and employees' job attitudes (e.g. Ashford & Mael, 1989; Dutton et al., 1994; Maignan & Ferrell, 2001) propose that job attitudes will be positively influenced by employees' association with an esteemed organization (Dutton et al., 1994). Some studies have been showing that companies' engagement in social causes have a positive impact in corporate reputation and image (Hess, Rogovsky & Dunfree, 2002; Kim et al., 2010). Employees might thus drive a positive sense of identity from association with an organization that does good things for its members or for community and society-at-large (Backhaus et al., 2002). Therefore, as argued by Peterson (2004) "it may be reasonable to assume that employees generally expect their work organization to possess a positive reputation on social issues, and their work attitudes will be affected by their evaluation of how well the organization meets these expectations" (p. 299).

Since SIT suggests that employees will be proud to identify with organizations that have a positive identity (Ashforth & Mael, 1989; Dutton et al., 1994; Maignan & Ferrell, 2001) and that this will possibly influence their job attitudes, one factor that can help us to better understand how employees' perceptions of CSR are related with their job attitudes is their image of the company they work for.

2.3.1. The mediating role of corporate image

In a broad sense corporate or organizational image can be conceptualized as people's overall impressions of an organization (Lievens, 2006) and is a function of organizational signs which determine the perception of various stakeholders about an organization's actions, activities and results (Riordan, Gatewood & Bill, 1997). Given the specific relationship that stakeholders establish with an organization, different stakeholder groups may form diverse images and impressions about it (Carmeli, Gilat & Weisberg, 2006; Lievens, 2006).

However, depending on the relationship individuals have with the focal organization, several other concepts have been used to address their perceptions and beliefs about an organization, namely identity and reputation. Although the concepts of image, identity and reputation are often used interchangeably, several authors have tried to distinguish them in an attempt to bring some definitional clarification to literature.

For instance, Fombrun and Van Riel (1997) proposed an integrative perspective of concepts, defining *identity* as the perception that members hold of the nature of their company, *image* as the perception of external observers have of the company, and *reputation* as the aggregation of these perceptions.

Brown, Dacin, Pratt and Whetten (2006) proposed a slightly different perspective. They defined *identity* as mental associations about the organization held by organizational members, thus agreeing with Fombrun and Van Riel (1997), but distinguished two types of image: intended image and construed image both held by organization members. *Intended image* refers to "mental associations about the organization that organization leaders want important audiences to have" while *construed image* refers to "mental associations that organizational members believe others outside the organization hold about the organization" (p. 102). Finally, *reputation* is for these authors the set of "mental associations about the organization actually held by others outside the organization" (p. 102).

The perspective adopted in this dissertation is the one proposed by Dutton and colleagues (1994). Following their proposal, four concepts can be distinguished:

- *Collective organizational identity:* represents the set of beliefs that members share about the distinctive, central and enduring attributes of the organization;

- *Perceived organizational identity:* refers to "a member's personal beliefs about the distinctive, central and enduring attributes of the organization" (p. 244);

- *Construed external image[17]*: refers to "a member's beliefs about outsiders' perceptions of the organization" (p. 248).

- *Organizational reputation*: refers to "outsiders' beliefs about what distinguish an organization" (p. 249).

Despite the interesting implications that the attractiveness of each of these 'images' has for members identification, one concept specially important is construed external image, since it translates members interpretation and assessment of corporate prestige in their environment (Dutton & Dukerich, 1991).

A close look into the literature about what will be broadly mentioned in this dissertation as corporate image allows us to notice that companies' social performance is considered to be an antecedent of the image of organizations held by individuals and that these images influence their attitudes and responses towards it.

Hence, on the one hand, prior research has shown that organizations with a better reputation acquire this reputation as a result of both economic and social practices, notably philanthropy expenditures, charitable donations and investment in social causes (Brammer & Millington, 2005; Fombrun, 1996; Fombrun & Shanley, 1990; Fombrun & Van Riel, 1997; Hess et al., 2002; Williams & Barrett, 2000). It should be highlighted that, according to resource-based view of firms, a company's reputation is a fundamental intangible resource and as such can be a major factor in gaining a competitive advantage in the market (Branco & Rodrigues, 2006; Freund, 2006). Moreover, previous studies also revealed the existence of a positive relationship between perceived corporate social performance and the corporate image held by

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[17] As later highlighted by Herrbach, Mignonac and Gatignon (2004), in the literature construed external image has also been called 'perceived external prestige' (Mael & Asforth, 1992) and 'interpreted reputation' (Dutton & Dukerich, 1991; Dutton et al., 1994).

diverse stakeholders, notably by employees (Dutton & Dukerich, 1991; Kim et al., 2010; Riordan et al., 1997; Turban & Greening, 1996). The development of a positive image in the eyes of stakeholders has been cited as one of the benefits of corporate investment in CSR (European Commission, 2001, 2002; Kotler & Lee, 2005).

On the other hand, prior research has reported a positive relationship between corporate image and different stakeholders' decisions about their relationship with an organization (Alsop, 2004), increasing its competitive leverage (Lievens, 2006). Concerning employees, there is evidence of a relationship between employees' corporate image and the enhancement of several work-related variables, notably:

- *Organizational identification* (Ashforth & Mael, 1989; Dukerich, Golden & Shortell, 2002; Dutton & Dukerich, 1991; Dutton et al., 1994; Fuller, Marler, Hester, Frey & Relya, 2006a; Kim et al., 2010; Maignan & Ferrell, 2001; Riketta, 2005; Rodrigo & Arenas, 2008; Smidts, Pruyn & Van Riel, 2001);

- *Employee retention* (Herrbach et al., 2004; Fuller, Hester, Barnett, Frey & Relya, 2006b; Lee, Lee & Lum, 2008; Mignonac, Herrbach & Guerrero, 2006; Riordan et al., 1997);

- *Organizational citizenship behavior* (Carmeli et al., 2006);

- *Job satisfaction* (Riordan et al., 1997; Herrbach & Mignonac, 2004);

- *Organizational commitment* (Carmeli et al., 2006; Fuller et al., 2006b; Kim et al., 2010; Lee et al., 2008).

Given our interest in job satisfaction and organizational commitment additional information will be added about the studies where these variables were analyzed (table 5).

Hence, Riordan and colleagues (1997) have analyzed the relationship between corporate image and job satisfaction (and also turnover intentions within a year). They surveyed a sample of 174 American employees from an electric utility company

measuring corporate image with a six-item scale based on Dutton and Dukerich' s (1991) study. Job satisfaction was assessed with five facet items taken from Warr and colleagues (1979, cited by Riordan et al., 1997) that were summed to obtain a global score for each employee. Turnover intentions were measured with a single item (I plan to look for a job with another company within a year). Results revealed that the general image of the organization hold by employees predicts job satisfaction and turnover intentions, significantly increasing the first and diminishing the second. The authors concluded that organizational image is an important construct in understanding how the organization's management of its social environment affects employee attitudes and behaviors. The reactions of outsiders to the organization serve as a basis to employees' reactions to the actions of the company, and depending on their valence can be beneficial or detrimental to employees' attitudes and behaviors.

Also, Herrbach and Mignonac (2004) have analyzed how organizational image, or perceived external prestige as they name it, affects three employee attitudes, namely job satisfaction, affective commitment and affective well-being at work. They measured perceived external prestige with Mael and Ashforth's scale (1992; six items) and job satisfaction with a short form of the *Minnesota Satisfaction Questionnaire* (18 items; Weiss et al., 1977, cited by Herrbach & Mignonac, 2004). Affective commitment was measured with six items developed by Meyer and colleagues (1993) and affective well-being with the *Job-Related Affective Well-Being Scale* by Van Katwyct and colleagues (2000, cited by Herrbach & Mignonac, 2004; 30 items). Data from a sample of 527 French managers revealed that all individual outcomes were positively related with perceived external prestige. The authors proposed that the impact of perceived external prestige on individual outcomes can be explained by the pride employees feel in belonging to a group/company that enjoys social prestige. This pride will, at least in part, reinforce their identification with the company, and bring about individuals commitment and pleasant affective states at work. Additionally, a positive perceived external prestige promotes a more positive perception of one's own job, thus being associated with a higher job satisfaction.

Carmeli and colleagues (2006) have examined the influence of employees' personal beliefs about the way three stakeholders – customers, competitors and suppliers – evaluate the organizational prestige on their identification and affective commitment using a sample of 182 Israelite employees. They measured perceived external prestige with Mael and Ashforth's scale (1989; three items) and affective

commitment with six items developed by Allen and Meyer (1990). Organizational identification was assessed with three items from Mael and Ashforth (1992). Findings showed that perceived external prestige was positively related with employee identification, which in turn enhanced affective commitment. The authors concluded that "when employees believe that their competitors, customers and suppliers assess their organization in a positive light and attribute it as being prestigious, they tend to bask in the organization's reflected glory" (p. 102) and thus develop higher levels of identification and commitment to the organization. Similar results were recently reported by Kim and colleagues (2010) in the abovementioned study with Korean employees.

Finally, Fuller and colleagues (2006b) have analyzed the effect of corporate image and perceived organizational support on affective commitment. A sample of 325 American university employees was used for data gathering. They measured construed external image with Riordan and colleagues' scale (1997; six items) and affective commitment with six items developed by Meyer and Allen (1997). Perceived organizational support was measured with 17 items taken from Eisenberger and colleagues (1986, cited by Fuller et al., 2006b). They found that employees' general image of the organization and perceived organizational support predict affective commitment, significantly increasing the affective bond between employees and their employer organization. The authors argued that these findings suggest that for understanding the relationship between employee and employer we should take into account not only direct-exchange (being perceived organizational support one indicator), but also indirect-exchange (being construed external image one indicator) since individuals value both direct and indirect rewards. Similar results were reported by Lee and colleagues (2008) using a sample of 212 Singapore employees.

In light of previous studies, it is important to stress that, on the one hand, perceived CSR is found to be related with corporate image and, on the other hand, literature suggests that corporate image is a significant predictor of job satisfaction and organizational commitment (as well as other individual outcomes). This suggests a mediating role of corporate image in the relationship between CSR and job attitudes. Thus, another aim of this dissertation is to explore the potential mediating role of corporate image in the relationship between CSR, job satisfaction and organizational commitment. The identification of intervening variables is very important to gain a

deeper understanding of how CSR affects employees' attitudes and behaviors at the workplace.

But until now, little research has been exploring the psychological processes by which CSR might influence individual variables. As our literature review reveals, prior studies tended to analyze the direct relationship between variables. Only recently have researchers started to focus their attention on possible mediator variables. Kim and colleagues (2010) have analyzed a double mediation process, establishing that CSR increases perceived external prestige, which increases identification and ultimately fosters commitment to the organization. Lin (2010) has analyzed the mediating role of organizational trust between CSR and work engagement. Tziner and colleagues (2011) have explored the mediating role of perceived justice and found that perceived CSR increases perceived organizational justice, which increases job satisfaction.

In this thesis we have decided to explore the mediating role of corporate image, because we belief that social identity theory can be an adequate theoretical framework for explaining the relationship between the variables of interest. Although most researchers use this approach for framing and explaining the results of their studies, none of them has empirically tested the proposed relationship (the recent study from Kim et al., 2010 is the exception). Therefore, our thesis will contribute to empirically test this theoretical assumption.

Following the study by Riordan and colleagues (1997), we will focus on construed external image. Employees' beliefs about how outsiders see their organization have revealed to be closely related to employees' identification and crucial for understanding their reactions to company's actions (Dutton & Dukerich, 1991). Since CSR activities tend to be highly regarded and visible in society, particularly those activities performed by large companies, they might influence employees' beliefs about corporate external prestige. These might then influence their relationship with the company and their judgments about the work situation.

The use of a multidimensional approach to CSR measurement will make possible to investigate the relative effect of perceptions of distinct CSR dimensions on employees' corporate image. This may help managers to plan CSR activities efficiently so as to enhance employees' corporate image and ultimately their job attitudes

Table 5. Summary of studies about corporate image, job satisfaction and organizational commitment

Authors (year)	Sample	Image measure	Criteria variables measure	Results
Riordan et al. (1997)	174 American employees from electric utility company *(information regarding age and schooling is not available)*	*Corporate image* – scale of corporate image based on Dutton & Dukerich' work (1991) (6 items)	*Job satisfaction* – 5 items taken from Warr et al. (1979, cit. by Riordan et al., 1997) *Turnover intentions* - 1 item	Positive relationship between corporate image and job satisfaction; negative relationship between corporate image and turnover intentions
Herrbach & Mignonac (2004)	527 French managers from a list of recent business graduates of two universities (mean age=32 years)	*Perceived external prestige* - Mael & Ashforth's (1992) organizational prestige scale (6 items)	*Job satisfaction* – 18 items taken from the Minnesota Satisfaction Questionnaire (Weiss et al., 1977); *Affective commitment* – 6 items taken from Meyer et al. (1993) *Affective well-being* – Job-Related Affective Well-being Scale by Van Katwyct et al. (2000).	Positive relationship between perceived external prestige, job satisfaction, affective commitment, and affective well-being at work
Carmeli et al. (2006)	182 Israelite employees from four organizations from electronic and media industries (mean age=35years; 28% has higher degree)	*Perceived external prestige* – 3 items taken from Mael & Ashforth's (1989)	*Affective commitment* - 6 items taken from Allen & Meyer (1990); *Organizational identification* – 3 items taken from Mael & Ashforth (1992).	Employee identification mediates the positive relationship between perceived external prestige and affective commitment
Fuller et al. (2006b)	325 American employees from two universities *(information regarding age and schooling is not available)*	*Perceived external prestige* - Riordan et al.'s (1997) scale of corporate image (6 items)	*Organizational identification* – 6 items taken from Mael & Ashforth (1992); *Affective commitment* - 6 items taken from Meyer & Allen (1997) *Perceived organizational support* - 17 items taken from Eisenberger et al. (1986).	Positive relationship between the corporate image, perceived organizational support and affective commitment;
Lee et al. (2008)	212 Singapore employees from two companies from electronic and housing and construction industries *(information regarding age and schooling is not available)*	*Construed external image* -Riordan et al.'s (1997) scale of corporate image (6 items)	*Organizational identification* – 6 items taken from Mael & Ashforth (1992); *Organizational commitment* – 7 items from the Organizational Commitment Questionnaire (Mowday & Steers, 1979); *Intentions to quit* – 3 items taken from Cammann et al. (1983).	Positive relationship between corporate image and commitment; negative relationship between corporate image and intention to quit.

2.4. Conclusions

The present chapter outlined the existent knowledge about the relationship between CSR and job attitudes from an employee perspective. As demonstrated, research about CSR impacts at the individual level is still in an embryonic phase and more investment in an employee-centered approach to CSR is needed (Aguilera et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005).

Using samples of different organizational members (e.g. managers, business professionals, employees without supervision/management functions), some researchers have began to study how individuals' perceptions of their employer companies engagement in socially responsible practices are related with their attitudinal and behavioral responses at work. Findings suggest a positive relationship between variables, which has been explained mainly using the social identity theory as a conceptual framework.

Accordingly, the engagement in socially responsible practices might positively influence job satisfaction and organizational commitment (as well as other indicators of person-organization relationship) for two main reasons. First, socially responsible practices might improve work environment and make work activities and experiences more enjoyable for employees (Maignan et al., 1999; Maignan, 2001), and as such enhance employees' levels of satisfaction with the work situation, their recognition of corporate investment in their members or the salience of the costs of leaving the organization, and so on. Second, socially responsible practices address social issues that are of concern for society in general and therefore also for employees (Maignan et al., 1999; Maignan, 2001). Corporate engagement in that sort of practices will likely generate a feeling of pride among employees and allow them to drive a positive sense of identity from association with an organization that does good things for its members and for community and society-at-large (Backhaus et al., 2002). This will help to enhance their attitudes towards their jobs and workplaces.

The set of studies showing that corporate social performance has a positive effect on companies' overall image and that this, in turn, influences individuals' attitudes and responses toward the organization seems to suggest that corporate image can play a mediating role in the relationship between employees' perceptions of CSR and their job attitudes. Until now studies about CSR, job satisfaction and organizational

commitment have typically analyzed the direct relationship between variables. The study of potential mediator variables such as employees' image of companies is, therefore, of extreme importance, as it can be of added value to current knowledge on the issue.

Based on the previous review of the literature, this dissertation aims to further analyze how employees' perceptions of CSR are related to their job attitudes. For addressing this aim, three empirical studies were conducted. The relationship between perceptions of different CSR dimensions, job satisfaction and organizational commitment were explored in two independent correlational studies (study 3 and study 4). The mediating role of employees' corporate image, or to be precise construed external image, was examined in each of these studies. Then, the direction of causality between perceptions of different CSR dimensions and job attitudes was analyzed in experimental study (study 5). These studies are presented in detail in Part II.

PART II – EMPIRICAL STUDIES

Introduction

Part I presented an overview of theoretical and empirical work about CSR and its relationship with job satisfaction and organizational commitment, two major variables in organizational behavior science.

Notwithstanding all three constructs – CSR, job satisfaction and organizational commitment – have long established empirical and theoretical fields, little research has been conducted up until now about how employees' perceptions of CSR are related with their satisfaction and commitment at work. This is a surprising finding not only because employees are a central stakeholder group (and consequently organizations should be interested in gaining deep knowledge about their opinions, attitudes and responses towards social performance), but also because improvement of companies' relationship with employees has been used to explain why CSR can be a source of competitive advantage (and more empirical evidences of that should be available).

Only in the last few years have researchers started to analyze individual level impacts of CSR using an employee-centered perspective. Although being in an embryonic phase, this is now an emergent line of research with increasing followers. This dissertation tries to contribute for this new research trend by centering its attention in how employees' perceptions of different dimensions of CSR are related with their job attitudes, as well as by analyzing the meaning, dimensionality and operationalization of the CSR concept. Having these broad aims in mind, five empirical studies were conducted to address specific research questions.

Study 1 (presented in Chapter 3) intended to characterize the social meaning of CSR, mapping the constellations of ideas associated with this concept and identifying the corporate behaviors that are understood to demonstrate social responsibility. Like in some other European countries, the interest in and the implementation of the CSR philosophy in Portugal is quite recent. The European legal and cultural specificities on business development justify a closer look at how CSR is currently understood in this context (comparatively to the Anglo-American traditional perspective). Mapping people's ideas about the topic was thus considered to be a crucial departure point for this research project.

Study 2 (also presented in Chapter 3) aimed at the development and validation of an instrument to measure the perceptions hold by employees of companies' engagement in socially responsible activities. Our aim was to develop a multidimensional scale customized to non-management employees, a type of instrument not yet available in the literature on individual perceptions of CSR. Findings of Study 1 were used for this task and the instrument developed was then used in subsequent studies for assessing the relationship between perceptions of CSR and job attitudes.

Studies 3 and 4 intended to explore the relationship between the perception of different dimensions of CSR, job satisfaction and organizational commitment. The mediating role of the corporate image held by employees was also examined. In addition, Study 5 tried to extend the previous findings about the relationship between perceived CSR and job attitudes by experimentally examining the direction of causality between these variables. Findings provided support to the proposition that perceptions of a company's engagement in CSR activities influence positively employees' job attitudes. These three studies are described in Chapter 4.

Overall, these empirical studies attempt to shed some light on different topics related to the impact that companies' social performance, as perceived by employees, has for employees' job attitudes. Their main findings, contributions and implications are discussed in the end of Part II.

Chapter 3. Meaning, Dimensionality and Operationalization of the CSR Concept

Introduction

The present chapter focuses on people's understandings of CSR, in order to contribute for the conceptual and methodological refinement of the concept.

For this, we will start by analyzing the social meaning of the concept, thus responding to calls for further engagement of stakeholders in concept development (Hillenbrand & Money, 2007; Maignan, 2001). A qualitative study was developed for capturing the associations that the stimulus 'socially responsible company' freely elicits in a sample of respondents. Findings shed some light on the socially responsible practices that are more salient for respondents, and suggest that the concept has a tri-dimensional structure that encompasses ideas from both the European and American perspectives about CSR.

Second, we will focus on how employees perceived their companies' engagement in socially responsible practices. Based on findings about the current understandings of CSR and the literature reviewed in chapter 1, a new instrument intended to measure the perceptions hold by employees of their companies' engagement in socially responsible practices was developed. Findings suggest once again that the concept has a multidimensional structure organized around three dimensions.

These two empirical studies are presented in the next sections.

3.1. Study 1 - Corporate Social Responsibility: Mapping its Social Meaning[18]

3.1.1. Introduction

Research on stakeholders' perceptions of and attitudes towards CSR is still limited. Nonetheless, the existing studies suggest that the perceptions and attitudes towards CSR have a positive impact on business evaluation and subsequently on people's attitudes and practices towards companies (e.g. Brown & Dacin, 1997; Dutton & Dukerich, 1991; Klein & Dawar, 2004; Maignan & Ferrell, 2001; Peterson, 2004; Sen & Bhattacharya, 2001).

In order to better understand people's understandings of CSR, we argue that research needs to assess people's shared ideas and beliefs on the subject. This is particularly relevant since models of CSR derive from theoretical proposals and research has rarely attempted to establish whether perceptions of CSR held by stakeholders reflect its conceptual structure (Hillenbrand & Money, 2007; Maignan, 2001). In fact, previous studies have adopted theory-driven structured questionnaires as the main data collection technique, thus imposing a pre-defined conceptualization on participants. This is a recognized limitation of prior research and is the origin of a call for qualitative inquiries examining how individuals broadly define CSR (Hillenbrand & Money, 2007; Maignan, 2001).

Additionally, in light of the tensions between global market forces and context-specific corporate activities, research also needs to address issues such as whether CSR is perceived in the same manner across borders (Maignan, 2001). Cross-cultural studies have reported differences in perceptions of CSR in different countries. For instance, in a cross-cultural consumer survey Maignan (2001) found that French and German consumers give less importance to economic responsibility than their American counterparts. Differences were also reported regarding managers' perceptions of CSR in different countries (e.g. Orpen, 1987 – American vs. South-African; Shafer et al., 2007 – American vs. Chinese). In addition, Kim and Kim (2009) have recently examined the

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[18] This study gave origin to the following paper: Duarte, A.P., Mouro, C., & Neves, J. (2010). Corporate social responsibility: Mapping its social meaning. *Management Research: The Journal of Iberoamerican Academy of Management*, 8 (2), 101-122.

relationship between Hofstede's cultural dimensions and public relations practitioners' perceptions of CSR in South Korea and found that cultural dimensions (particularly collectivism, Confucianism and uncertainty avoidance) affect perceptions of corporate social responsibility. This result reinforces, yet again, the need to understand which CSR dimensions are made salient in a specific national context.

As most CSR literature originates from Anglo-Saxon countries, notably the United States, lack of evidence about other geographic and cultural contexts (Branco & Rodrigues, 2008; Maignan, 2001; Maignan & Ferrell, 2001) hinders the advance of knowledge and theory on CSR responding to specific situational challenges. The present study contributes to this line of research in two ways, namely by a) providing additional knowledge on the social meaning of CSR and b) by doing that in the context of a European country. Since the concept of CSR has only recently been introduced in the Portuguese society (Neves & Bento, 2005; Santos et al., 2006), understanding how people make sense of CSR in this national context is particularly relevant.

As mentioned above, the interest in and the implementation of the CSR philosophy in Portugal is quite recent, but this does not mean that in the past Portuguese companies were 'irresponsible'. On the contrary, examples of corporate practices mirroring companies' concern for society can be traced for decades, as discussed in Chapter 1. But over the last years we have been witnessing a shift towards a more explicit form of CSR (Matten & Moon, 2005, 2008), with an increased attention being paid to research and discussion of the concept both in academic and practitioners fields (Neves & Bento, 2005).

National research on the subject is still scarce and the main aim of the first studies conducted in our country about CSR was to characterize the involvement of national corporations in socially responsible practices (e.g. Abreu, David & Crowther, 2005; Gago et al., 2005; Neves & Bento, 2005; Pinto, 2004; Rego et al., 2003; Santos, 2005; Santos et al., 2006). Overall, findings reveal that many companies are engaged in several socially and environmentally responsible practices, although in a quite informal, occasional and non-strategic way. There are some differences in the practices adopted by large and SMEs companies. The first ones tend to invest in practices aiming community and environment (Branco & Rodrigues, 2008), while SMEs companies are more focused in practices towards employees and their economic performance (Santos et al., 2006). The presentation of the findings of these studies in public forums has been

important for increasing the public awareness about companies' practices, namely trough the disclosure of good practices.

At the same time, a growing number of diverse private and public initiatives aimed at raising awareness of the importance of CSR has been occurring (e.g. workshops, seminars, thematic web sites), triggering the debate on both its implementation and adequate assessment models (Neves & Bento, 2005; Santos, 2005). Some business associations emerged in the early 2000s with the aim of disseminating the subject amongst the business community (e.g. GRACE – Grupo de Reflexão e Apoio à Cidadania Empresarial in 2000; RSE Portugal – Associação Portuguesa para a Responsabilidade Social das Empresas in 2001, BCSD – Conselho Empresarial para o Desenvolvimento Sustentável in 2001; APEE – Associação Portuguesa de Ética Empresarial in 2002). As a result, some companies, particularly the large ones, are now acknowledging the role of public opinion on expected business returns, both in its tangible (e.g. profits and investments) and symbolic forms (e.g. corporate reputation). They are using some of the CSR management tools described in Chapter 1 and investing in the promotion of their "good practices". The number of organizations presenting their annual sustainability report is growing with every year and many are now implementing CSR management systems (BCSD Portugal, 2010; KPMG, 2008).

Considering this context, the aim of the present study was to characterize the social meaning of CSR by mapping the constellations of ideas associated with this concept and identifying the corporate behaviors that are understood to demonstrate social responsibility. Such an analysis might contribute for a conceptual and methodological refinement in the study of the CSR concept by helping to determine its meaning and dimensionality. For this, a qualitative approach was elected, given that qualitative methods have privileged tools for capturing the plurality of perspectives present in the elaboration of a social object. We used a free association task that allowed the respondents to register the ideas that freely came to mind when faced with the concept.

To our best knowledge there are no studies about the social meaning of CSR or related concepts. Therefore, the present study assumes an exploratory nature. Nonetheless, it seems intuitively reasonable to expect that the ideas associated with CSR will correspond to the most salient practices of CSR diffused by organizations, namely practices reflecting external social and environmental responsibilities (Branco & Rodrigues, 2008). Moreover, given the traditional perspective of business responsibility,

we also expect to find ideas anchored in more traditional dimensions of economic business performance.

3.1.2. Method

3.1.2.1. Sample and procedure

A self-report questionnaire in paper format was administered to a convenience sample of 298 individuals, with data collection taking place during November 2006. Twenty-three questionnaires were eliminated due to invalid responses. The final sample is composed of 275 participants aged between 18 and 72 (M=31.2; SD=11.9), the majority of whom are female (65.5%). The educational level of the sample is relatively high (7.6% completed middle school, 53.5% completed high school and 38.5% has higher education). A large proportion of the participants is currently employed and works in a private corporation (30.5%), a public corporation (27.6%) or are self-employed (15.3%). The remaining participants are college students (26.5%). Participants were employed in a variety of business sectors, notably in sales, transport, bank, insurance, electronics, telecommunication services, education and health. A large percentage of the participants worked for organizations with fewer than 250 employees (58.8%).

3.1.2.2. Instrument and data analysis

The questionnaire included a free association task and socio-professional questions that allowed for the sample description. Participants were instructed to write down words or expressions that come to their minds when thinking about a socially responsible company (Appendix A). Although the social meaning of CSR may be presumed to be contingent on the role that individuals adopt in specific contexts (e.g. consumer, employee, other), this study aimed to capture the general understanding of CSR. Thus, no role was made salient during the fulfillment of the task. This approach sought to capture the more transversal, salient and enduring ideas associated with CSR.

The data collected was then submitted to a content analysis (Krippendorff, 1980). The category system used to code data was developed using a bottom-up technique, also called emergent coding, which uses the data to be coded to create a coding scheme. The theme was taken as the unit of analysis; the sections of participants' answers that referred to the same theme were grouped together (this could be a word or an entire phrase depending on the case). This process allowed the identification of 28 categories that were named so as to reflect the content of the themes included therein. Table 6 shows the category system and examples of themes that refer to the categories. In order to ensure the quality of the category system, two researchers independently rated 10% of the collected questionnaires (randomly selected). The value of the inter-rate agreement indicates a very adequate level of reliability for the category system (Kappa of Cohen for the inter-rate agreement=.84).

Table 6. Category system

Categories in alphabetic order	The answer was coded to the category if it refers to…	Examples
Corporate image and credibility	Positive evaluation of corporate image	"a prestigious organization, with an image to defend" S53 "credible" S32
Corporate volunteering	Development of corporate volunteering activities	"with volunteer work" S4 "allows employee participation in social activities during working time"S78
Economic performance and viability	Valorization of management practices related with a good economic performance and future economic sustainability	"an organization concerned about achieving the objectives for which it was created" S44 "good management, motivated managers" S152
Ethical posture	Existence of corporate instruments and/or characteristics that reveal an ethical posture	"well defined professional codes of conduct inside organizations" S3 "honesty" S196
Fair wages	Positive evaluation of wage and reference to a fair pay policy	"has a fair pay policy" S41 "good wages" S24
General concern and respect for employees	Corporate respect for employees as persons and protection of their rights	"a corporation that is concerned with its employees"S5 "a corporation that does not just look at or treats its employees as numbers" S78
General environmental concern	General corporate concern with the environment and involvement in protection and conservation activities that go beyond those directly related with the business operations	"environmental protection" S4 "supports environmental protection programmes" S39
General social concern	Corporate concern with society in general, contributes to protecting human rights and cooperates with other social actors with the aim of societal well-being	"contributes to society's development" S4 "welfare"S66

Table 6. Category system (cont.)

Categories in alphabetic order	The answer was coded to the category if it refers to…	Examples
Good working conditions	Good working conditions, notably in terms of working schedule	"provides adequate working conditions" S6 "has an adequate working schedule"S94
Implementation of a participated management system	Employees participation in the management activities of the organization	"enterprise where employees participate in management" S83
Innovative position	Adoption of a dynamic, entrepreneurial and innovative corporate behavior, related namely with the investment in new ideas, and working methods or techniques	"investment in innovative ideas" S35 "organization that innovates in methods and techniques" S115
Investment in employee training	Corporate investment in employees' socio-occupational training and development	"investment in occupational training" S118 "personal and occupational development of their employees" S74
Job creation and security	Corporate activities related with the endorsement of employees' employability and job security	"rejects collective redundancies" S117 "job security" S9
Non utilization of illicit workforce	Non-utilization of illicit workforce (e.g. child labour)	"refuses child workforce"S1, S84 "does not use 3rd world workforce" S108
Offering social services to employees	Corporate benefits and social services that support employees and promote work-family balance	"has social services (kindergarten, health insurance)" S83 "provides support for employees' families" S181
Product and service quality	Offering quality products or services and investing in their continuous improvement	"product not harmful and of good quality " S195 "handling services with the best quality possible" S15
Promotion of a positive work environment	Corporate promotion of a good work environment, employees well-being and satisfaction	"creates a good work environment" S18 "good communication between leaders and employees" S128
Promotion of equality among employees	Corporate activities related with the promotion of equity and non discriminatory practices between employees	"non discrimination of employees"S1 "treats all employees in the same manner"S74
Promotion of occupational safety and health	Corporate definition and implementation of policies, rules and mechanisms for protection of employee safety, health and hygiene at work	"fulfillment of occupational safety and health rules"S7 "employee awareness of need to use individual protective equipment"S7
Reduction of environmental impact	Corporate respect for environment and management of environmental impact	"has an environmental policy" S69 "respects the environment"S206
Relationship with suppliers	Respect for suppliers	"respect for suppliers" S66
Relationship with unions	Good relationship between corporation and unions	"good relationship with unions" S66
Respect for consumers	Respect for clients, transparent behavior and attempts to meet consumer needs	"does not use deceiving advertising " S9 "has fair prices" S106

Table 6. Category system (cont.)

Categories in alphabetic order	The answer was coded to the category if it refers to…	Examples
Respect for and fulfillment of the law	Corporate compliance with rules defined by regulatory institutions, fulfilling its legal duties towards employees, social security, fiscal institutions among others.	"fulfillment of tax and social security obligations" S7 "wages at the end of the month" S22
Social integration	Social integration of victims of some sort of social exclusion	"contracts with disabled employees" S126 "social integration" S48
Support of cultural and educational causes	Corporate support of cultural and/or educational projects developed for the general community or specific social group	"defense and support of cultural projects" S13 "cultural and educational protection" S65
Support of social causes	Corporate solidarity, donations, support or engagement in social causes (e.g. drugs, poverty) and/or support of non-for-profit organizations	"support of charity foundations, support of those in need" S13 "donations, solidarity" S14
Use of CSR for advertising purposes	Utilization of social responsibility in advertising campaigns	"uses social responsibility as a form of advertising "S75

Note: "S" corresponds to the number of the participant in database.

3.1.3. Results

3.1.3.1. Free Associations: Categories Frequency

The participants produced a total of 811 responses that were aggregated into the aforementioned 28 categories. Each participant produced between one and eight associations, and the mean number of associations produced was three (M=2.96; SD=1.39). Table 7 includes the list of categories and the number of participants that mentioned each category (minimum=1; maximum=100).

The participants associated a socially responsible corporation mostly with General social concern (n=100; comprises ideas related to companies' concern for society in general and with corporate responsibilities regarding human rights and collaboration with other institutional actors in order to improve society's well-being) and General environmental concern (n=83; encompasses ideas related with corporate responsibilities and concern for the environment, including corporate involvement in environmental protection and conservation practices that go beyond the strict reduction of business environmental impact). Support for social causes (n=80; includes ideas

associated with corporate solidarity and support of social causes and not-for-profit organizations) and Respect for and fulfillment of the law (n=73; aggregates ideas related with corporate compliance with diverse rules and laws from different domains, labor, social insurance, tax, others) were also frequently mentioned categories.

Table 7. List of categories by frequency

Category	Frequency
General social concern	100
General environmental concern	83
Support of social causes	80
Respect for and fulfillment of the law	73
Reduction of environmental impact	55
General concern and respect for employees	51
Economic performance and viability	48
Promotion of a positive work environment	46
Ethical posture	46
Promotion of occupational safety and health	38
Good working conditions	31
Investment in employee training	23
Fair wages	20
Offering social services to employees	20
Job creation and security	16
Promotion of equality among employees	14
Respect for consumers	12
Corporate image and credibility	11
Support of cultural and educational causes	9
Social integration	9
Product and service quality	6
Innovative position	6
Corporate volunteering	6
Non utilization of illicit workforce	4
Use of CSR for advertising purposes	1
Relationship with unions	1
Relationship with suppliers	1
Implementation of a participated management system	1

On the other hand, the least mentioned themes or ideas were Relationship with suppliers and unions, Implementation of a participated management system, and Use of corporate social responsibility for advertising purposes with only one mention each.

As expected, some of the most salient categories correspond, in *lato sensu*, to corporate activities that are often disclosed by organizations as part of their social responsibility strategy (e.g. general social concern, general environmental concern, support for social causes) or that are related to the more traditional view of business responsibilities (respect and fulfillment of the law, economic performance and viability).

3.1.3.2. Spatial organization of the categories: Analysis of homogeneity

In order to better understand how the categories were associated or grouped by the participants, a homogeneity analysis was performed (HOMALS) (Van de Geer, 1993) using SPSS 12.0. Participants with similar answers would have identical scores and, from a graphic viewpoint, would be projected more closely to each other. In this analysis, only categories with more than 20 occurrences were entered (n=14). The HOMALS converged to a two-dimensional solution after 50 iterations (fit=.23). Table 8 shows the discrimination measures and the quantifications by category.

The discrimination measures help to reveal the categories that have higher explanatory power and are inherent to each dimension. Category quantifications represent the coordinates of categories in space. For dimension 1, depicted horizontally, discrimination measures display Support of social causes, General environmental concern and General social concern on the left side, contrasting with provision of Good working condition, Respect and fulfillment of the law, Promotion of a good work environment and Fair wages on the right side. Therefore, the first dimension was labeled "Concern for society and the environment - Concern about working conditions".

For dimension 2, depicted vertically, Promotion of occupational safety and health and Offering social services to employees at the bottom, contrasts with Economic performance and viability and Ethical posture at the top. Dimension 2 was therefore labeled "Concern about occupational safety and health – Concern about economic performance and ethics".

Table 8. Discrimination measures and quantification of the categories

Category	Discrimination Measures		Category Presence Quantifications	
	Dim 1	Dim 2	Dim 1	Dim 2
Ethical posture	0.027	**0.231**	0.365	1.073
Promotion of occupational safety and health	0.079	**0.225**	0.703	-1.183
Reduction of environmental impact	0.003	0.079	-0.109	-0.561
General environmental concern	**0.235**	**0.107**	-0.757	-0.510
Support of social causes	**0.327**	**0.159**	-0.870	-0.607
General social concern	**0.132**	0.059	-0.480	0.320
Investment in employee training	0.048	0.013	0.726	-0.379
Promotion of a positive work environment	**0.144**	0.023	0.825	-0.333
Offering social services to employees	0.055	**0.107**	0.837	-1.171
General concern and respect for employees	0.015	0.000	0.260	-0.035
Good working conditions	**0.215**	**0.132**	1.301	-1.018
Fair wages	**0.108**	0.033	1.171	-0.652
Respect and fulfillment of the law	**0.176**	0.000	0.698	-0.031
Economic performance and viability	0.064	**0.301**	0.564	1.223
Eigenvalue	*0.116*	*0.105*	-	**-**

Note: Bold indicates the dimension in which the variables discriminate.

Figure 2 represents these dimensions pictorially and allows for the identification of three relatively autonomous conceptions of socially responsible corporations. The first conception, in the top right quadrant, is based on economic (goal attainment, efficiency, good management and monitoring practices) and ethical concerns (having a code of conduct, being a responsible, honest and trustworthy corporation).

The second, on the left, includes corporations' general concern for society (respect for human rights, corporate citizenship and cooperation for community development and well-being), social solidarity (financial support of non-profit organizations and other social solidarity institutions, engagement in social projects aimed at poverty eradication) and also concerns for the environment, both at a global (nature preservation, environmental projects) and private level (good practices of environmental impact management, recycling, refusal to conduct tests on animals).

The third representation, in the bottom right quadrant, embraces several ideas about a respectful and encouraging human resource management (respect for

employees' rights but mostly for human beings' rights, promoting a good working environment, having training programs, fair wages).

Figure 2. Graphic representation of categories by dimensions
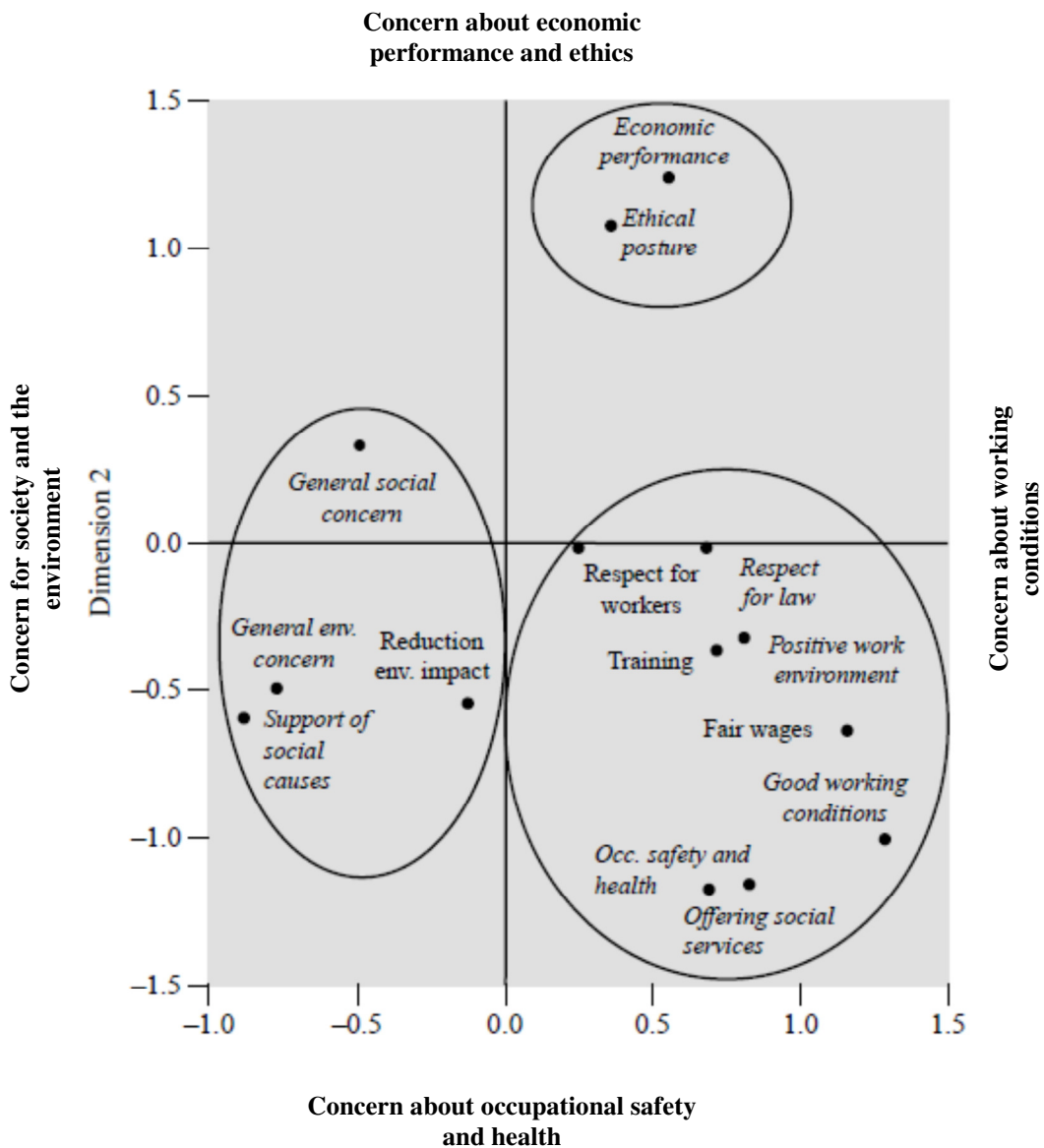
Note: Italics identify the most relevant categories for dimension definition

In order to relate the respondents' socio-demographic characteristic with the HOMALS dimensions, variations in the two dimensions scores were tested for sex, age,

level of education, employment status and dimension of the organization where individuals were currently working.

Only one significant difference was found. Positions on "Concern about occupational safety and health - Concern about economic performance and ethics" dimension were significantly different for age groups (t=2.271, p<.05). Participants were divided into two age groups according to the distribution mean (31.2): younger participants (57.1%) and older participants (42.9%). The younger participants associate a socially responsible corporation with economic performance and ethical posture (M=0.118; DP=1.0), while older participants associate it more with ideas related to occupational safety and health and human resource management (M=-0.157; DP=0.98). There were no differences in the position of the two groups regarding the "Concern for society and the environment – Concern about working conditions" dimension (Younger: M=-0.053; DP=1.00; Older: M=0.71; DP=1.00; t=-1.024, n.s.). It should be noted that the younger participants have a higher educational level ($\chi2LR$(3)=30.817, p.<000) and a higher percentage of unemployed persons ($\chi2$(3)=79.632, p.<000) than the older respondents.

In sum, the results elicit three distinct views of a socially responsible corporation. For some individuals, a socially responsible corporation is a corporation that is both efficient and ethical in the development of its business operations. For others, it refers to an organization that considers society as a whole and plays an active role in contributing to its well-being, behaves in an ecologically friendly way and acts in the field of social solidarity. For yet another set of participants a socially responsible corporation is one that assumes a set of human resources practices that demonstrate respect and concern for employees and their families' well-being.

3.1.4. Discussion and conclusions

Despite the growing debate around CSR, little research has been conducted into people's understanding of the concept. The present study explored the social meaning of CSR using qualitative data collection and analysis techniques, thus responding to a call for qualitative inquiries examining how individuals define corporate social responsibilities in general (Hillenbrand & Money, 2007; Maignan, 2001).

The findings suggest a multidimensional conceptualization of socially responsible corporations by respondents. The most recurrent ideas are related with corporate concern for society well-being and environment and with corporate support of social causes. Corporate respect and fulfillment of the law is another idea frequently associated with a socially responsible corporation as well as reducing environmental impact, respect for employees and economic performance. Less frequent or salient ideas about CSR include corporate relationship with unions and suppliers, implementation of a participated management system or the utilization of CSR for advertising purposes.

Since the two highest ranking categories refer to more general and external issues, it suggests that CSR is conceptualized as the integration of responsibilities that are outside of the strict business activities and situated at a more macro (social and environmental) level. This understanding is fairly aligned with the more recent definitions of the concept that propose the adoption of social and environmental considerations in business operations as an important part of corporate social responsibilities (e.g. European Commission, 2001, 2002; see also Dahlsrud, 2008).

In addition, the way organizations manage their relationships with multiple interested parties was almost irrelevant for the participants, except with regard relationship with employees. Employees are seen as a very important stakeholder for organizations and consequently a socially responsible corporation must address a set of issues related with employees' well-being at work. At least 10 of the 28 categories mentioned by the participants are directly related with aspects of job satisfaction (Judge et al., 2001b). On the other hand, consumers, unions and suppliers were given little salience by the respondents. Considering the emphasis that has been given to the management of relationships with these particular stakeholders in the literature on CSR, this is surprising to say the least.

A comparison of the respondents' ideas on CSR with the main theoretical approaches outlined in Chapter 1 reveals that people's understanding of the concept includes ideas pertaining to both the Anglo American model and the more recent Continental European perspective. On the one hand, it includes ideas about corporate social, economic and environmental responsibilities (Neves & Bento, 2005) and on the other it also incorporates ideas about the ethical and legal business responsibilities (Carroll, 1979, 1991), thus encompassing both mandatory/implicit and non-mandatory/explicit corporate social responsibilities (Matten & Moon, 2005, 2008). Thus, the results of the present study suggest that most of the proposed dimensions are

relevant for the public at a general level and may, with some adaptation, serve as a basis for the development of valid measures of perceptions of CSR.

The homogeneity analysis performed suggests two major dimensions underlying the social meaning of CSR. The first dimension opposes "concern for society and the environment" to "concern about working conditions". It contrasts a set of ideas related with a more external, explicit and discretionary component of CSR to a group of ideas related with a more internal and implicit one. The second dimension contrasts "concern about occupational safety and health" to "concern about economic performance and ethics". It exposes a perspective that is closer to the traditional representation of corporate responsibility (where economic proficiency is the primary responsibility of business, albeit with the addition of ethical considerations on the way business is conducted) in contrast to a more recent concern about the provision of working conditions that guarantee occupational safety and health.

The results have not provided support for significant socio-professional variations in scores for either dimension. The only exception is the age variation in the scores of the "concern about occupational safety and health vs. economic performance and ethics" dimension. The results showed that the younger participants associate a socially responsible corporation with economic performance and ethical posture while older respondents associate it with ideas related to occupational safety and health and human resource management. A reasonable justification for this is that the younger group is predominantly composed of students who have still not acquired a strong perspective of the internal dimensions of labor. Working conditions are, conversely, very salient to the older group who are already engaged in working activities.

The analysis also suggests that people's understanding of CSR is characterized by three distinct views of a socially responsible corporation. A socially responsible corporation is a) an organization that assumes an active role in achieving social and environmental well-being; b) an organization that is efficient and also ethical in the development of its business operations; or c) an organization that assumes a set of human resources practices that demonstrate respect and concern for the well-being of employees and their families. The two latter notions are related to the internal dimension of CSR and the former is related to the external dimension of CSR (Neves & Bento, 2005). The three views also cover the different categories of CSR proposed by Carroll (1979, 1991).

This study therefore portrays how the ideas circulating on CSR to some extent mirror the conceptualization introduced by approaches that ascribe multiple social responsibilities to business. However, the homogeneity analysis also shows that the organization of the categories is not an exact match with any of the approaches previously introduced (Carroll, 1979, 1991; Neves & Bento, 2005), revealing that multiple responsibilities are imputed to business activity, including the maximization of stockholders' profit within legal boundaries. A comprehensive analysis of previous proposals therefore contributes to a greater understanding of the complexity of people's representations of CSR. The six categories of business responsibilities of Neves and Bento (2005) allow for a more detailed understanding of the contents of the economic, social and environmental areas. But explicit references to legal and ethical issues, not considered in this model but fundamental in Carroll's pyramidal model, are also broadly valued. The legal dimension is associated with good working conditions and occupational safety and health, and this occurs mainly because its contents reveal a preoccupation with the fulfillment of labor law. The ethical dimension is related to a general concern about financial performance, revealing beliefs about efficient management practices embracing ethical standards.

In our opinion, the results also show how some dimensions of CSR are being elaborated more than others. Differences at the level of specificity used by participants in their responses support this conclusion and deserve further discussion. The categories of social and environmental concern are presented in a very general way, with vague references to 'respect for human rights' or 'environmental protection'. In contrast, the categories related with economic performance and human resource management are presented in a more detailed way, with explicit allusions to 'investment in professional training', 'flexible work schedule for employees with children' or 'employment contracts with disabled employees'. The social meaning of CSR is thus deeply anchored in the more traditional view of business responsibility whilst also starting to integrate the new ideas that highlight the 'going beyond the law' perspective. This can be linked with the cultural context in which the study was conducted. As Matten and Moon (2005, 2008) noted there has been a shift in the balance between implicit and explicit CSR in Europe and the adoption of a more explicit CSR has been emphasized in recent years.

3.1.4.1. Theoretical and practical contributions

This study sheds light on the social meanings in circulation on CSR, highlighting relevant contents for future research on perceptions of CSR. Some theoretical and managerial implications can be stressed.

At the theoretical level, the study adds to existing knowledge in several ways. First, it reports data on people's understanding of CSR, responding to the call for qualitative inquiries examining how individuals define such practices (Hillenbrand & Money, 2007; Maignan, 2001). Second, it reports data on CSR in a non Anglo-Saxon country, joining other efforts to expand knowledge about CSR across the globe. The findings provide empirical support for the common multidimensional conceptualization of the concept, although pointing to a tri-dimensional configuration. This is an interesting contribution to the current state of the art particularly because these dimensions aggregate ideas about corporate socially activities from both theoretical approaches, showing that the current representation of the concept encompasses both mandatory and non-mandatory business responsibilities. Therefore, a comprehensive approach is required to fully capture the social meaning and people's expectations of CSR. Third, the findings also have implications for the assessment of people's perceptions of corporate social performance. Measurement instruments must accurately capture the multidimensional nature of the concept (Maignan, 2001) and not be reduced to one-dimensional or general evaluations (e.g. Kim et al., 2010; Valentine & Fleishman, 2008). Additionally, measurement instruments must operacionalize correctly the dimensions of CSR that are most salient in the specific national context.

From the managerial viewpoint, this research enlightens corporations, at least those operating in Portugal, about the more transversal, salient and enduring ideas associated to CSR. This should be acknowledged by corporations in their business activities. Businesses wishing to position themselves as socially responsible must be prepared to demonstrate their corporate responsibility not only in the social and environmental domains, but also in human resource management and in their economic and ethical performance. Knowledge of the expectations of their stakeholders leads to more aligned and strategic CSR policies as well as more strategic social disclosure, thus fostering companies' social legitimacy (Branco & Rodrigues, 2008). It is likely that businesses operating in different countries will have to meet different expectations and

that implementing uniform social disclosure programs across borders can be inadequate and result in poor returns (Maignan, 2001).

3.1.4.2. Limitations and suggestions for future research

Despite the interest and broad scope of the results reported in this study, caution is advised in their generalization since the sample was not representative of the Portuguese population. In fact, the sample was predominantly well educated and young while the Portuguese population is predominantly old and poorly educated. Individuals with different socio-demographic characteristics might have different understandings of companies' social responsibilities and associate different contents and ideas to the concept. Future research should replicate this study using a more heterogeneous and representative national sample.

A more macro, cultural perspective can also add to the understanding of this study's results. Social meaning is embedded in the context in which it is constructed and, as Kim and Kim (2009) recently demonstrated, the cultural context influences individuals' perceptions of corporate social responsibilities. Moreover, as discussed by Matten and Moon (2005), there are differences between the Anglo American and the Continental European approach to CSR, with social responsibilities being less a matter of the individual discretion of European corporations than for their American counterparts. Portugal has some cultural specificities that may frame people's understanding of the social responsibilities of business. For instance, as a collectivistic culture that values collective achievement and well-being, it might be thought that corporate responsibilities that simultaneously guarantee the success of organization and society would be more salient to and/or valued by individuals. Moreover, the high levels of femininity (Jesuíno, 2002) sustain the preference for corporate activities that signal orienting business behavior toward people and environment. These assumptions can be tested by future research that replicates the study in other national and cultural contexts. Cross-cultural research on people's understanding of CSR can be of added value given the international scope of business activities in today's global market (Maignan, 2001).

The aim of the present study was to capture the general understanding of CSR, thus contributing for a conceptual and methodological refinement of the CSR concept.

A study of the meaning that specific groups of stakeholders, notably managers, union representatives and consumers, associate to CSR would be an interesting avenue for future research. As advanced by Wood (1991) "stakeholders are likely to evaluate corporate social responsibility differently, depending not only on their own interests, but also on their understanding and acceptance of corporate social responsibility" (p.712). Since different perspectives about CSR can hinder dialogue and the exchange of ideas about the implementation and evaluation of corporate social behavior amongst these groups, the comprehensive mapping of their understandings on this concept is essential. Understanding the expectations and vocabularies of other groups will help overcome mutual stereotypes and prejudices and foster a trust-based dialogue (Arenas, Lozano & Albareda, 2009). This line of research could help uncover the most valued contents of CSR for each group, and anticipate potential sources of conflict between stakeholders.

The metamorphic character of the CSR dimensions is another yet unexplored perspective; in this sense, depending on the relative importance each stakeholder has for a specific business activity the weight of each dimension could be different. Such findings could also be of added-value in the management of expectations of these multiple stakeholders.

3.2. Study 2 – Employees' Perceptions of Corporate Social Responsibility: A Scale Development Study[19]

3.2.1. Introduction

Research into the impact of CSR on employees' attitudes and behaviors remains scarce, leading to calls for further investment in the understanding of its impact at the individual level (e.g. Aguilera, et al., 2007; Maignan & Ferrell, 2001). In our view, the lack of a valid and reliable measurement instrument of employees' perceptions of CSR has limited the development of more empirical research on this issue, and may explain why so little is still known about this important topic.

The purpose of this study is, therefore, the development of a scale customized to employees, named Perceived Corporate Social Responsibility Scale (PCSR-Scale). The development of this scale aimed to fill this literature gap as it was intentionally designed to assess the perceptions hold by employees of their companies' engagement in socially responsible practices. This sets the study apart from much of extant work on the measurement of CSR at the individual level of analysis, which focuses primarily on the attitudes and perceptions of other organizational members, namely managers and business professionals (Aupperle et al., 1985; Maignan et al., 1999; Maignan & Ferrell, 2001; Orpen, 1987; Ostlund, 1977; Quazi & O'Brien, 2000; Turker, 2009a).

Arguing that measurement instruments should not be reduced to one-dimensional or general evaluations (e.g. Kim et al., 2010; Valentine & Fleischman, 2008) but must accurately capture the multidimensional nature of the concept (Duarte et al., 2010; Maignan, 2001), a multidimensional approach to CSR was adopted in this study. Before presenting the details of the study, in the next section the limitations of the current instruments for measuring organizational members' opinions of CSR are briefly overviewed.

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[19] This study gave origin the following manuscript: Duarte, A. P. & Neves, J. (submitted). *Employees' perceptions of corporate social responsibility: A scale development study*.

3.2.1.1. Current instruments for measuring organizational members' opinions of CSR

As previously discussed in Chapter 1, several alternative methods have been proposed to measure companies' devotion to meeting their social responsibilities, such as reputational indices, single-issue and multiple-issue indicators, content analysis of institutional documents and surveys to organizational members (Maignan & Ferrell, 2000; Turker, 2009a; Waddock & Graves, 1997). The latter is the method of interest in the present study.

Surveys to organizational members have been focusing essentially on managers' and business professionals' opinions regarding CSR and, although few, they can be categorized into two groups. Some instruments such as the ones developed by Aupperle and colleagues (1985), Singhapakdi and colleagues (1996), Ostlund (1977), Orpen (1987), Hunt and colleagues (1990), and Quazi and O'Brien (2000) aim to assess managers' attitudes towards CSR by identifying their orientation, beliefs and positioning regarding socially responsible practices. This is a valuable group of instruments when assessing individuals' attitudes regarding CSR, but of little interest when measuring companies' perceived engagement in socially responsible activities (Maignan & Ferrell, 2000; Turker, 2009a).

Other instruments have been developed to assess CSR based on managers' and business professionals' perceptions of corporate behavior. The Maignan and colleagues' (1999) *Corporate Citizenship Scale* is probably the most accepted and widely used of these instruments. The scale is based on Carroll's four-dimensional model of CSR and has been applied in diverse national contexts (e.g. Maignan & Ferrell, 2000; Peterson, 2004; Rego et al., 2010). Recently, Turker (2009a) has proposed another interesting four-factor instrument. It allows for the measuring of perceived CSR towards social and non-social stakeholders, employees, customers, and government.

As discusses in Chapter 1, despite the relevance and unquestionable contribution of each of these instruments for CSR research, none of them addresses the issue from the employee perspective. Even the most recent of these scales, the one by Turker (2009a), was developed and applied in a sample of young business professionals who were predominantly highly educated and performing white-collar jobs. Given the gap between the socio-professional characteristics of the target samples of these scales and those of the general population of employees, the applicability of the instruments to other organizational members, like blue-collar employees, is questionable. Difficulties

reported by other researchers (Duarte & Neves, 2008; Rego et al., 2010; Rego et al., 2011) in applying and obtaining the factorial structure reported by authors when using samples of typical employees may be indicative of this.

Given the relevance and need of instruments measuring employee perceptions of companies' engagement in CSR activities, we propose to contribute to the literature by developing a new instrument of this nature. The instrument developed in this study will be the basis for testing the relationship between CSR and job attitudes in the subsequent studies.

3.2.2. Method

3.2.2.1. Scale development process

As mentioned above, the instrument proposed in this study is called the Perceived Corporate Social Responsibility Scale (PCSR-S). In light of the multidimensional nature of CSR and subsequent variety of practices that companies can implement in the realm of their socially responsible behavior, the identification of a pertinent, representative and valid group of practices has been a significant challenge in the scale construction process. In addition, as we aimed to develop an instrument that could be used in various organizational settings, the chosen practices should be transversal to companies from different industries.

Thirty four items describing socially responsible practices potentially implemented by companies were generated for the initial pool. These practices are mostly based on the findings of Study 1 about people's understanding of CSR. Study 1 has reported the most salient practices and ideas people associate with a socially responsible company, which are organized around three views of such a company:
- – a company that undertakes its business operations in an efficient and ethical manner;
- – a company that takes an active role in contributing to the well-being of society, behaves in an ecologically friendly way and acts in the field of social solidarity;
- – a company that adopts human resources practices that demonstrate respect and concern for the welfare of employees and their families.

Additionally, the European Commission's Green Paper (2001) was used as a source for item development since it contains examples of socially responsible practices that can be implemented by organizations.

Special care was taken in wording items so that they could be applied both to white and blue-collar employees. Most employees and particularly those in blue-collar jobs are probably not familiar with the managerial language. An example helps illustrate our point. As most employees are probably unaware of what a professional code of conduct or ethical code stands for, we have avoided using such expressions and replaced them by "internal rules that guide employees' professional behavior". A pre-test was conducted to ensure that items were clear to the target population (see description of pre-test procedure below).

The initial pool of thirty-four items was then analyzed by two academics with research interests in CSR. Experts have appraised content validity, appropriateness and clarity of items. As a result, four items were considered redundant and therefore excluded and modifications were made in some items to enhance clarity. Conceptualizations by Carroll (1979, 1991) and Neves and Bento (2005) were used to categorize items (table 9).

This 30-item pool was then pre-tested to ensure that language was appropriate for the target population. The pre-test was carried out with five blue-collar employees working in a medium size organization from cake and pastry industry (both genders, with between nine and twelve years of schooling). Respondents were asked to think about the activities and concerns of their company and express their level of agreement with each item (1 – totally disagree; 7 – totally agree).

Respondents were also asked to register the items that they considered unclear and evaluate the overall difficulty level of items (1 – very difficult; 5 – very easy). None of the respondents expressed difficulties when interpreting items, which were considered clear and easy to understand. However, it was noted that there was a tendency to use the extremes of response scale when assessing the company's engagement in the proposed socially responsible practice. It was therefore decided to adopt a five-point response scale with written anchors in future applications rather than a seven-point scale in order to simplify respondents' positioning towards items (1 – totally disagree; 2 – disagree; 3 – not agree nor disagree; 4 – agree; 5 – totally agree). Although the use of seven-point response scales is usual in employee surveys, five-point

scales have been considered more adequate for populations with low schooling and little experience in completing scales and questionnaires (Hill & Hill, 2005).

Table 9. Items organized by dimension of CSR

Dimension of CSR	Items (This company…)
External economic dimension	Invests in the production of products and/or services useful and necessary for society
	Supports small business creation and development
	Respects its clients and suppliers
	Exercises fair prices
Internal economic dimension	Guarantees job security
	Strives to be profitable
	Strives to be one of the best organizations in the sector
	Invests in the development of new ideas and techniques aiming at continuous improvement of its operations
External environmental dimension	Gives donations to environmental protection associations
	Invests in the development of environmental conservation projects
	Collaborates with environmental education projects
Internal environmental dimension	Avoids polluting the environment from its operations
	Invests in the separation of materials and waste for recycling
	Invests in the reduction of the natural resources used for its operations (e.g. water, energy)
Ethics dimension	Develops internal rules that guide employees' professional behavior
	Respects human rights
	Is concerned about being honest with employees
	Is concerned about being an organization of trust/confidence for consumers and suppliers
Legal dimension	Guarantees timely payment of salaries and benefits
	Fulfill its legal obligations
	Fulfils labor laws
External social dimension	Gives support to social causes
	Gives support to cultural and educational events
	Gives support to sports events
Internal social dimension	Has a fair pay policy
	Invests in the promotion of equality between men and women
	Stimulates employees' occupational training
	Complies with occupational safety and health laws
	Invests in the promotion of work-family balance
	Supports professional integration of the disabled

After the pre-test, the scale was applied to a larger sample of employees from various companies to assess its psychometric proprieties. The procedure and sample used are presented below.

3.2.2.2. Procedure

Several companies were contacted by the research team requesting permission to conduct an employee survey. The survey was presented to companies as part of a research project about employees' attitudes about CSR and its impact on the employee-organization relationship. As an incentive for participation, companies were offered an individual report describing the positioning of their employees regarding the variables included in the questionnaire. Seven organizations gave their permission to carry out the study. Data were collected between June 2008 and May 2009 (table 10).

Before each data collection, representatives of the companies reviewed and tested the questionnaire items and instructions. The wording of items remained the same for the seven companies but some adjustments were made to instructions in line with the specificities of the data collection procedure in each company.

The data collection procedure was as follows: an envelope enclosing the questionnaire was delivered to participants by internal or postal mail. Employees were instructed to fill in the questionnaire and return it within a week in the envelope provided for this purpose. In order to improve the response rate, we decided to use any questionnaires returned two weeks after the initial deadline. In company C the questionnaire was applied during a structured interview conducted by a trained assistant researcher. Interviews were conducted in a space provided by the company during working hours.

Table 10. Information about companies

Company	Industry	Data collection period	Sample (return rate)	CSR policy
A	Codfish trade and manufacture	June 2008	51 (43%)	No
B	Codfish trade and manufacture	June 2008	87 (40%)	No
C	Passenger transportation	July 2008	37 (34%)	No
D	Mattress trade and manufacture	November 2008	24 (34%)	No
E	Cement trade and manufacture	January 2009	301 (55%)	Yes
F	Services	March 2009	233 (28%)	Yes
G	Airline transportation	May 2009	107 (27%)	Yes

In all cases, instructions highlighted that there were no right or wrong responses and participants should answer questions as honestly as possible. Emphasis was also given to the confidentiality of responses since only the research team would have direct access to them. For practical reasons, in some companies a representative gathered the questionnaires for us. In order to alleviate some concerns about response rate and social desirability bias we have followed Podsakoff and colleagues' suggestions (2003), notably instructions stressed respondent anonymity and assured them that there were no right or wrong answers thus reducing evaluation apprehension.

3.2.2.3. Sample

The study sample includes 840 employees. Return rates ranged between 27 and 55 per cent of all questionnaires delivered in each company (table 10). Overall, respondents were aged between 19 and 65 years (M=41.8; SD=11.1 years) and most were male (60.6%). The educational level of the sample is as follows: 14.7% have completed four years or less of schooling, 32.1% have completed between five and nine years of schooling, 36.2% have completed between 10 and 12 years of schooling and

19.0% have higher education. All respondents had worked for the company for at least one year, and had an average tenure of 16.4 years (SD=11.9 years; max. 48 years). Respondents perform jobs without management responsibilities and represented a wide range of positions (e.g. administrative staff, receptionists, secretaries, accountants, shop assistants, salespersons, drivers, maintenance technicians, production line operators, heavy equipment operators, and cleaning staff). Most respondents have a permanent employment contract (90.6%).

3.2.2.4. Instrument

Besides containing the 30-item version of PCSR-Scale described above, the questionnaire used in the current study also included a measure of job satisfaction. This was done with the intention of providing additional evidence of construct validity. In accordance with prior research (Brammer et al., 2007; Patraquim & Loureiro, 2009; Tziner et al., 2011; Valentine & Fleischman, 2008) there is a positive relationship between employees' perception of company's CSR and job satisfaction. Therefore, if PCSR-Scale constitutes a valid measure of respondents' perceptions of their companies' engagement in CSR, there should be a positive relationship between their responses and reported job satisfaction.

Respondents' satisfaction with their work situation was assessed using five items taken from Lima, Vala and Monteiro (1994; Appendix B). The facets evaluated by respondents were: company, co-workers, direct supervisor, pay and the work itself (e.g. "Regarding the company where I work, I'm…"; "Regarding cooperation and relationship with co-workers, I'm..."; Cronbach's alpha for overall sample=.71). Respondents were asked to express their level of satisfaction on a five-point Likert scale (1-I'm very dissatisfied to 5-I'm very satisfied).

The questionnaire also included a group of questions regarding respondents' socio-professional characteristics that allowed for sample description (gender, age, schooling, tenure, type of employment contract, management function, and type of job).

3.2.3. Results

3.2.3.1. Factorial structure and construct validity

Data were analyzed using SPSS 17.0 and AMOS 17.0. The internal structure of PCSR-Scale was examined with both exploratory and confirmatory factor analyses. The sample was randomly split into two sub-samples in order to perform these analyses (Flynn & Pearcy, 2001; Turker, 2009a). Both sub-samples have similar characteristics to those of the overall sample.

Exploratory factor analysis (EFA) was the first statistical approach used to examine the underlying structure of the PCSR-Scale. This approach has been considered the most adequate type of factor analysis for initial stages of scale development (Kelloway, 1995). It permits the identification of the number of factors underlying a measure and the selection of the most relevant items for each factor.

Several analyses were made using principal component analysis as the extraction method (Oblimin rotation[20], eigenvalue >1 criterion) before the final solution was obtained. Loading problems determined the elimination of 14 items (factor loading <.40 or similar loading in two or more factors, Tabachnick & Fidell, 2006).

As observed in table 11, results from this approach suggest that items are structured in three factors (communalities >.437; 6 iterations, *KMO*=.926, *p*<.000; 59.44% of total variance explained).

The first factor includes seven items related with the way companies treat their human resources and contribute to the improvement of their overall welfare (44.19% of variance explained). This factor was named 'perceived CSR towards employees'.

The second factor encompasses six items related with community development and environmental conservation (8.60% of variance explained). This factor was named 'perceived CSR towards community and environment'.

Finally, the last factor includes three items related mostly with the economic performance of the companies, although one item was included on the timely payment of salaries and benefits (6.66% of variance explained). This factor was named

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[20] Oblimin rotation provides a non-orthogonal solution that allows the factors to be correlated. Since we expected the factors to be correlated, this was the most adequate rotation method. Varimax, despite being the most used rotation method, should not be used when the presence of a general factor is expected (Maroco, 2003).

'perceived economic CSR'. These three factors are aligned with the three representations of a socially responsible company in Study 1, revealing that they represent well people's understanding of CSR.

Table 11. Exploratory factor analysis (Oblimin rotation)

This company…	Perceived CSR towards employees	Perceived CSR towards community and environment	Perceived economic CSR
Invests in the promotion of work-family balance	**.925**	-.123	-.083
Stimulates employees' occupational training	**.774**	.065	.033
Fulfils labor laws	**.742**	-.017	.123
Guarantees job security	**.700**	.055	.095
Supports professional integration of the disabled	**.678**	.161	-.118
Develops internal rules that guide employees' professional behavior	**.628**	.125	.095
Invests in the promotion of equality between men and women	**.601**	-.005	.291
Gives support to sports events	-.195	**.811**	.054
Gives support to cultural and educational events	-.003	**.777**	.162
Gives donations to environmental protection associations	.093	**.735**	-.038
Gives support to social causes	.246	**.618**	.094
Invests in the development of environmental conservation projects	.296	**.575**	.083
Supports small business creation and development	.356	**.522**	-.267
Guarantees timely payment of salaries and benefits	.016	.030	**.817**
Strives to be profitable	.074	.115	**.587**
Strives to be one of the best organizations in the sector	.376	.048	**.425**

Note: Bold values represent relevant loadings within each factor.

To corroborate the three factor model that emerged from exploratory analyses, confirmatory factor analyses were then performed using sub-sample two. Two alternative measurement models were first tested: model A (a single factor model in which all items load into a single factor) and model B (the three-factor correlated model that emerged from exploratory analyses).

Maximum likelihood estimation methods were used and the input for each analysis was the correlation matrix (table 12). The goodness-of-fit of the models was evaluated using χ^2 values, Tucker-Lewis Index (TLI; Tucker-Lewis, 1973), Comparative Fit Index (CFI; Bentler, 1990), and the Root Mean Square Error of Approximation (RMSEA; Steiger & Lind, 1980) providing a statistical basis for comparing the relative fit of models.

Following Hu and Bentler (1999), model A was considered unacceptable due to its low fit indices ($\chi^2(104)$=661.862, TLI=.812, CFI=.837, RMSEA=.113). On the other hand, model B revealed acceptable goodness-of-fit values which means that it is a good representation of employees' perceived CSR ($\chi^2(101)$=295.584, TLI=.933, CFI=.943, RMSEA=.068). Its Lambdas are all higher than .60 and the three dimensions are positively correlated with each other (table 13; Appendix C). Findings thus support the three factor structure of PCSR-Scale.

Given the relatively high correlation between factors, a further two alternative models were tested: model C (a two-factor correlated model, where economic CSR and CSR towards employees are subsumed in one factor) and model D (three 1st order factors, loading in a 2nd order factor).

Results show that, from a statistical viewpoint, model D is structurally equivalent to model B, i.e., both models are different specifications of the same factorial model. In both cases, the three specified factors of CSR are different dimensions through which employees perceived companies' engagement in CSR. Model C revealed acceptable goodness-of-fit values ($\chi^2(103)$=340.231, TLI=.903, CFI=.931, RMSEA=.074). However model B has a significantly better fit to data than model C ($\Delta\chi^2(2)$=44.647, p<.000). Table 14 summarizes the goodness-of-fit indices of the four alternative models here analyzed.

Table 12. Descriptive statistics and correlations of items included in CFA

Item	Min.	Max.	M	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.Invests in the promotion of equality between men and women	1	5	3.95	0.94															
2.Invests in the promotion of work-family balance	1	5	3.50	1.12	.49														
3.Stimulates employees' occupational training	1	5	3.83	1.00	.54	.66													
4.Fulfils labor laws	1	5	3.84	1.11	.50	.62	.66												
5.Guarantees job security	1	5	4.05	0.87	.51	.57	.57	.57											
6.Supports the professional integration of the disabled	1	5	3.62	0.99	.42	.55	.45	.46	.46										
7.Develops internal rules that guide employees' professional behavior	1	5	3.64	0.90	.44	.61	.55	.53	.48	.45									
8.Gives support to cultural and educational events	1	5	3.86	0.82	.32	.46	.41	.40	.41	.40	.39								
9.Gives donations to environmental protection associations	1	5	3.48	0.85	.36	.50	.47	.46	.50	.39	.43	.61							
10.Gives support to social causes	1	5	3.76	0.79	.35	.52	.49	.45	.45	.39	.44	.72	.62						
11.Gives support to sports events	1	5	3.65	0.82	.25	.32	.29	.30	.32	.29	.33	.56	.39	.49					
12.Invests in the development of environmental conservation projects	1	5	3.74	0.86	.44	.51	.54	.51	.52	.37	.47	.60	.65	.60	.46				
13.Supports small business creation and development	1	5	3.32	0.85	.32	.43	.38	.33	.32	.44	.32	.43	.52	.46	.40	.49			
14.Strives to be one of the best organizations in the sector	1	5	4.00	0.87	.38	.53	.49	.51	.50	.33	.36	.39	.33	.43	.36	.37	.28		
15.Guarantees timely payment of salaries and benefits	1	5	4.38	0.75	.38	.42	.44	.49	.52	.29	.40	.35	.26	.38	.22	.37	.18	.49	
16.Strives to be profitable	1	5	4.15	0.72	.37	.34	.32	.40	.46	.25	.30	.35	.38	.38	.30	.40	.32	.45	.45

Note: All correlations are significant at $p<.01$ (two-tailed).

Table 13. Model B: Three factor correlated model (standardized solution)

	Lambdas
Perceived CSR towards employees	
Stimulates employees' occupational training	.65
Fulfils labor laws	.84
Invests in the promotion of equality between men and women	.80
Invests in the promotion of work-family balance	.78
Supports the professional integration of the disabled	.74
Develops internal rules that guide employees' professional behavior	.62
Guarantees job security	.70
Perceived CSR towards community and environment	
Gives donations to environmental protection associations	.80
Invests in the development of environmental conservation projects	.78
Gives support to cultural and educational events	.82
Gives support to social causes	.60
Gives support to sports events	.79
Supports small business creation and development	.60
Perceived economic CSR	
Guarantees timely payment of salaries and benefits	.73
Strives to be profitable	.68
Strives to be one of the best organizations in the sector	.62

Table 14. Goodness-of-fit indices of alternative models

Alternative models	$\chi 2(\delta\phi)$	TLI	CFI	RMSEA	$\Delta\chi 2$(df)	Sig.
Model B (three factor correlated model)	295.584 (101)	.933	.943	.068	-	-
Model A (single factor model)	661.862 (104)	.812	.837	.113	366.278 (3)	.000
Model C (two-factor correlated model)	340.231 (103)	.903	.931	.074	44.647 (2)	.000
Model D (three 1st order factors, loading in a 2nd order factor)	295.584 (101)	.933	.943	.068	0 (0)	n.s.

A further test was made of the validity of the scale by comparing the mean factor scores between employees from companies with vs. those without a CSR policy. It is expected that companies with a well-defined CSR policy are more engaged in socially responsible practices than companies without a well-defined commitment to CSR. Consequently, employees from the first group of companies should perceive higher engagement of their companies in CSR than employees from the second one. Results showed that the scale clearly distinguishes employees from the two groups of companies. As expected, employees from companies with a CSR policy report higher perceived engagement of their companies in socially responsible practices towards community and environment (t=-4.286, p<.000) and at an economic level than other respondents (t=-1.816, p<.05). Regarding perceived engagement in practices towards employees, the difference is only marginally significant but goes in the expected direction and, as such, was considered an encouraging signal of the validity of the PCSR-Scale (t=-1.477, p=.07, all p are one-tailed). An alternative explanation for this result may be that companies' implementation of practices towards their organizational members be quite usual, even in those companies without a declared CSR policy (Santos et al., 2006), thus reducing the difference between companies behavior in this specific CSR dimension.

Moreover, the relationship between respondents' scores on the three dimensions of the PCSR-Scale and their scores in the job satisfaction scale was also examined. This gave us some information on the predictive validity of the scale. As expected, the scores on the three PCSR-Scale dimensions were significantly and positively related with employees' reported job satisfaction (all p<.01; table 15). Previous research also suggests that employees from companies with a well-defined CSR policy would display higher levels of satisfaction with their work situation than employees from companies without a CSR policy. The results supported this hypothesis (t=-3.577, p<.000).

The findings reported in this section reveal that the PCSR-Scale has acceptable construct validity.

3.2.3.2. Reliability

The reliability of the PCSR-Scale was examined analyzing item-to-total and inter-item correlations as well as computing Cronbach's alpha for each of its dimensions. Data from the overall sample were used to perform these analyses.

Following Hair and colleagues (2006), item-to-total correlations should be above .50 and inter-item correlations should be above .30. As can be seen in table 15, both item-to-total correlations and inter-item correlations are higher than the suggested thresholds.

As for internal consistency, .70 is a commonly used threshold value (Hair et al., 2006). All three reliability values exceeded the recommended level, thus indicating that the three dimensions have good internal consistency. The findings reported in this section reveal that the PCSR-Scale has good reliability.

Table 15. Means, standard-deviations and correlations

	M	SD	1	2	3	Inter-item correlations	Item-to-total correlations
1. Perceived CSR towards employees	3.76	.76	(.89)	-	-	>.48	>.61
2. Perceived CSR towards community and environment	3.62	.62	.67**	(.86)	-	>.36	>.54
3. Perceived economic CSR	4.19	.56	.62**	.52**	(.75)	>.44	>.53
4. Job satisfaction	3.60	.66	.45**	.34**	.40**	(.71)	-

Notes: n=840; ** $p<.01$; values in parenthesis are Cronbach's alphas.

3.2.4. Discussion and conclusions

The present study reports the development and validation of a new instrument intended to measure the perceptions hold by employees of companies' engagement in socially responsible practices. Despite the growing emphasis given to examining the individual-level impact of CSR in recent years and the increasing number of studies on

this topic, there is still a need for instruments measuring employees' opinions of CSR. The development of the Perceived Corporate Social Responsibility Scale aimed to fill this gap as the scale was intentionally designed to assess employees' perceptions. The scale was developed considering the complex and multidimensional nature of CSR, including items describing diverse socially responsible practices. It can be applied both to white and blue-collar employees from companies operating in different industries.

Findings showed that the PCSR-Scale has good psychometrics proprieties. Regarding construct validity, items were first analyzed by two experts to assure their pertinence before applying to a large sample of employees. Exploratory analyses were then performed to assess the scale's underlying factorial structure. Findings suggested that the scale had a tri-dimensional structure. This was corroborated by subsequent analyses using structural equation modeling and showed that the 16 final items are organized around three dimensions: a) perceived CSR towards employees; b) perceived CSR towards community and environment; and c) perceived economic CSR.

These findings emphasize the need to adopt a multidimensional approach to CSR measurement, i.e., to consider the evaluation of different dimensions of CSR (Duarte et al., 2010; Maignan, 2001; Turker, 2009a). Employees not only value corporate investment in socially responsible practices aimed at employees' well-being, but also companies' efforts to enhance both responsible economic performance and community and environment support.

The three dimensions of PCSR-Scale are positively related with respondents' job satisfaction (Brammer et al., 2007; Patraquim & Loureiro, 2009; Tziner et al., 2011; Valentine & Fleischman, 2008) and have shown some capacity to distinguish companies with different levels of engagement in socially responsible practices. These findings provide additional evidence of construct validity.

As for PCSR-Scale reliability, the use of commonly adopted analysis methods showed that the three dimensions have good levels of internal consistency.

3.2.4.1. Theoretical and practical implications

This study contributes to CSR literature in several ways. It represents a first attempt to develop a valid and reliable instrument to measure employee perceptions about companies' engagement in CSR.

As a multidimensional instrument, the PCSR-Scale allows the measurement of companies' perceived engagement in different dimensions of CSR. Therefore, it can be used to examine the relative impact of such perceptions on employees' job attitudes and behaviors, thus overcoming limitations of previous research. In our view, the lack of a good instrument has limited the development of more empirical research on CSR's individual-level impact, and may explain why so little is still known about this important topic. Thus, future research on CSR and organizational behavior could benefit from using the scale here presented.

Additionally, the scale's multidimensionality allows it to be used as a diagnostic and intervention tool in the CSR area. The PCSR-Scale enables employees' perceptions of the company's overall social performance in different CSR dimensions to be characterized as well as the identification of strengths and weaknesses at a more specific level. For example, employees may consider that their company demonstrates an adequate level of social responsibility towards their members but feel that more can be done in terms of work-family balance or other specific practice in that domain.

The identification of such weaknesses (and/or opportunities) can be valuable for the continuous improvement of a company's CSR policy and actual behavior. It can also be useful for the management of internal communication on companies' CSR portfolios (Brammer et al., 2007) and enhance CSR awareness (Sen et al., 2006). This is important for the development of a more positive corporate image (Brammer & Millington, 2005; Dutton & Dukerich, 1991; Fombrun & Van Riel, 1997; Riordan et al., 1997), one of the benefits of corporate investment in CSR (European Commission, 2001; Kotler & Lee, 2005).

Moreover, as the PCSR-Scale describes a group of practices that socially responsible companies are expected to implement, it can provide managers and other company leaders with guidance about the kind of behavior companies should adopt in order to improve their social performance over time.

3.2.4.2. Limitations and suggestions for future research

The validation of measurement instruments is a never-ending process. Thus, although findings reported in this research indicate that the Perceived Corporate Social

Responsibility Scale has good psychometric qualities, it should be further examined in order to accumulate additional evidence of its validity and reliability.

Future research should look in more depth at the items eliminated during the scale's purification process as some of these correspond to practices that are usually mentioned as indicators of good social performance. This is the case of having a fair pay policy, being respectful of human rights, complying with safety and health laws, implementing mechanisms reducing the environmental impact or investing in innovation, being an organization of trust for consumers and suppliers, among others (Auld et al., 2008; European Commission, 2001). Findings seem to suggest that a high number of respondents believe that their companies are engaged in each of these practices, and consequently items do not discriminate well respondents' answers. So, these items tend to be excluded from the analysis due to their weight in two or more factors.

Subsequently, CSR measurement might justify closer scrutiny and validation through contextual adaptations (Duarte et al., 2010). The introduction of reverse order items could also be important as all items are now positively worded. This would provide better control of acquiescence bias for instance.

The enlargement and diversification of the sample in future studies could result in support for PCSR-Scale's psychometric qualities. Even though the scale has been applied to employees from seven companies belonging to different industries, thus increasing its external validity, more evidence should be collected on this matter. Response variability was relatively low, particularly with regard perceived economic CSR. Data collection in a more diverse number of companies could contribute to the fruitful analysis of this issue, since different companies have a varying focus on the many practices and dimensions of CSR. Cross-national studies could also be of added value given the international scope of business activities in today's global market (Maignan, 2001) and the differences between the Anglo American and the Continental European approach to CSR (Matten & Moon, 2005, 2008; Sison, 2009).

As the PCSR-Scale is a self-reported measure, questions can be raised as to how realistically some employees report their company's engagement in socially responsible practices. The procedural remedies highlighting respondent anonymity and reducing evaluation apprehension adopted during data collection aimed to motivate more honest responses (Podsakoff et al., 2003).

Additionally, results revealed that the PCSR-Scale distinguishes reasonably well between employees working for companies with CSR policy and those who work for companies without such a policy. It therefore seems that employees' perceptions have at least some correspondence with companies' reported behaviors. Future studies might include objective indicators to better assess this match (e.g. relationship between perceived incentive to employees' occupational training and actual number of hours of training per employee). Although a match between employee perceptions and companies' actual behavior is desirable, it must be stressed that individual-level consequences of CSR are contingent upon employee perceptions regardless of their accuracy (Peterson, 2004).

In conclusion, the PCSR-Scale can be an instrument of added value for future research on individual-level consequences of CSR. Since it allows a multidimensional examination of perceptions employees hold of their companies' engagement in CSR, the relative impact of each dimension on criterion variables can be assessed. The contribution of perceived CSR to important job attitudes such as organizational commitment or job satisfaction can be determined using the PCSR-Scale.

The same is true of the relationship between perceived CSR and employees' job behaviors such as organizational citizenship behaviors or voluntary turnover. Such studies can be of added value to both CSR and OB literatures and contribute significantly to furthering current understandings of the issue. By providing a valid and reliable measurement instrument of employee perceptions of companies' engagement in socially responsible practices, we hope to contribute to that quest.

Chapter 4. How are Employees' Perceptions of CSR Related with their Job Attitudes?

Introduction

The present chapter focuses on the employee-organization relationship. It aims to examine the relationships between employees' perceptions of different dimensions of CSR and two important job attitudes, namely job satisfaction and organizational commitment, while assessing the potential mediating role played by corporate image in those relations. In so doing, it responds to calls for further investment in the understanding of CSR impacts at the individual level of analysis (Aguilera et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005).

The underlying general hypothesis is that perceptions of corporate engagement in CSR foster the construction of a more positive corporate image, thus having a positive influence on employees' assessment of their job situation and commitment to the organization. It must be noted that our focus will be on socio-psychological processes and not on examining companies' factual engagement in CSR activities. We will analyze how employees' perceptions of CSR, which are construed and debated in the workplace, determine their work attitudes (Brammer et al., 2007; Peterson, 2004).

For this purpose, we have developed three empirical studies. In the first one we have examined the relationship between perceived CSR and job satisfaction, whereas in the second study the focus was in organizational commitment. In both studies, the potential mediating role played by the corporate image, or more accurately construed external image, was examined. None of the previous studies has considered construed external image as a mediator in the relationship between CSR, job satisfaction and organizational commitment. By examining the main effect of different CSR dimensions on job attitudes and the mediating effects of corporate image on those relationships, a clearer picture of how CSR influences these job attitudes can be obtained. Finally, in the last study we examined the causal direction of the relationship between CSR and job attitudes by means of an experimental design.

In all these three studies we have assumed a multidimensional approach to the measurement of CSR, given that previous literature have used a one-dimensional approach to CSR (e.g. Kim et al., 2010; Valentine & Fleishman, 2008) and/or have been focused only on specific practices of CSR (e.g. Brammer et al., 2007). Following Study 1 and Study 2, three dimensions of CSR were considered here: a) perceived CSR towards employees; b) perceived CSR towards community and environment; and c) perceived economic CSR. Although these dimensions do not cover all CSR dimensions (cf. Rego et al., 2010; Turker, 2009a), they correspond to the main image that Portuguese respondents hold of a socially responsible organization (Duarte et al., 2010). Therefore, they constitute a good departure point for this type of multidimensional analysis. Furthermore, this multidimensional approach enables us to investigate the relative effect of employees' perceptions of distinct CSR dimensions on job attitudes. Thus, it adds to the current knowledge of the impact of perceived CSR at the individual level of analysis and antecedents of job satisfaction and organizational commitment; the findings are relevant both for CSR and organizational behavior literatures.

The three empirical studies are presented in the next sections.

4.1. Study 3 – The Relationship between Employees' Perceptions of Corporate Social Responsibility and Job Satisfaction[21]

4.1.1. Introduction

As discussed in Chapter 2, the fields of CSR and job satisfaction have only slightly overlapped across the years and the investigation about the CSR-job satisfaction relationship remains scarce.

Despite the few existing studies analyzing the relationship between perceived CSR and job satisfaction, there are evidences suggesting a positive relationship between the perceptions individuals hold of their companies' engagement in socially responsible activities and their levels of satisfaction with the work situation. This relationship seems to occur not only in the case of perceived overall CSR (Tziner et al., 2011), but also in the case of perceptions of corporate engagement in internal socially responsible practices (Brammer et al., 2007) and when individuals assess company's engagement in external practices (Brammer et al., 2007; Valentine & Fleishman, 2008). Also, this relationship seems to occur not only in what concerns overall job satisfaction (Brammer et al., 2007; Tziner et al., 2011; Valentine & Fleishman, 2008), but also in the case of employees' satisfaction with specific job aspects (Patraquim & Loureiro, 2009).

In view of these findings, one first aim of this study was to further examine how employees' perceptions of different CSR dimensions are related with their job satisfaction. We have adopted a multidimensional approach to CSR measurement that distinguishes between three dimensions of socially responsible behavior, namely CSR practices towards employees, towards community and environment and also economic socially responsible practices. This is relevant because some authors have failed to consider the multidimensional nature of CSR when assessing its impact on job satisfaction (e.g. Valentine & Fleishman, 2008), while others, despite assessing different dimensions of the construct, have failed to consider its economic dimension (e.g.

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[21] This study gave origin to the following manuscript: Duarte, A. P., & Neves, J. (submitted). *Relationship between employees' perceptions of corporate social responsibility and job satisfaction: The mediating role of construed external image*. Also, a previous version of this study was published in: Duarte, A. P., & Neves, J. (2010). Relação entre responsabilidade social percebida e satisfação no trabalho: O papel mediador da imagem organizacional. In E. Vaz & V. Meirinhos, *Recursos Humanos: Das teorias às boas práticas* (pp.111-125). Penafiel: Editorial Novembro.

Brammer et al., 2007; Tziner et al., 2011). Business economic responsibilities have been acknowledged by most cited conceptual models of CSR (Carroll, 1979, 1991; European Commission, 2001, 2002) and, as shown in studies 1 and 2, constitute a salient dimension of CSR for individuals. Thus, the economic dimension of CSR must also be considered when assessing its impact in individual level outcomes.

The relationship between CSR perceptions and job satisfaction has been explained not only by the improvement of work and organizational characteristics traditionally identified as antecedents of job satisfaction (Judge et al., 2001b), but also by the promotion of a feeling of pride among employees that allows them to drive a positive sense of identity from association with an organization that does good things for its members or for community and society-at-large (Backhaus et al., 2002; Maignan et al., 1999; Maignan, 2001). A second aim of this study was, thus, to clarify the relationship between perceived CSR and job satisfaction by also examining what socio-psychological processes might be occurring which enable CSR practices to foster better job satisfaction. The enhancement of the corporate image hold by employees is one of the psychological processes that might help explain the relationship between perceptions of CSR and job satisfaction. Following Dutton and colleagues' (1994) conceptualization of the concept of corporate image, our focus will be in construed external image, that is, in employees' beliefs about how the company is viewed by outsiders. Construed external image has revealed to possess a key-role in explaining how employees react to CSR because it affects the self-esteem employees derived from their association to the company (Dutton & Dukerich, 1991).

As outlined in chapter 2, prior research reveals that, on the one hand, companies' social performance is related to the images hold by individuals of those specific organizations (Brammer & Millington, 2005; Fombrun & Shanley, 1990; Fombrun & Van Riel, 1997; Hess et al., 2002; Williams & Barrett, 2000) and, on the other hand, corporate image is a significant predictor of job satisfaction (Riordan et al., 1997; Herrbach & Mignonac, 2004). This suggests a mediating role of corporate image in the relationship between CSR and job satisfaction, to be tested in this study (Figure 5).

The identification of mediator variables can deeper our understanding of how CSR affects job satisfaction. However, previous studies have focused their attention essentially in the analysis of the direct relationship between variables. Only in recent times researchers have started to explore potential mediator variables (see Tziner et al., 2011).

In light of previous literature, we propose that:

Hypothesis 1 – Perceptions of the three dimensions of CSR (economic, employees, community and environment) are positively related with employees' job satisfaction.

Hypothesis 2 - Employees' construed external image mediates the relationship between perceptions of the three dimensions of corporate social responsibility (economic, employees, community and environment) and job satisfaction.

Figure 3. Model of analysis
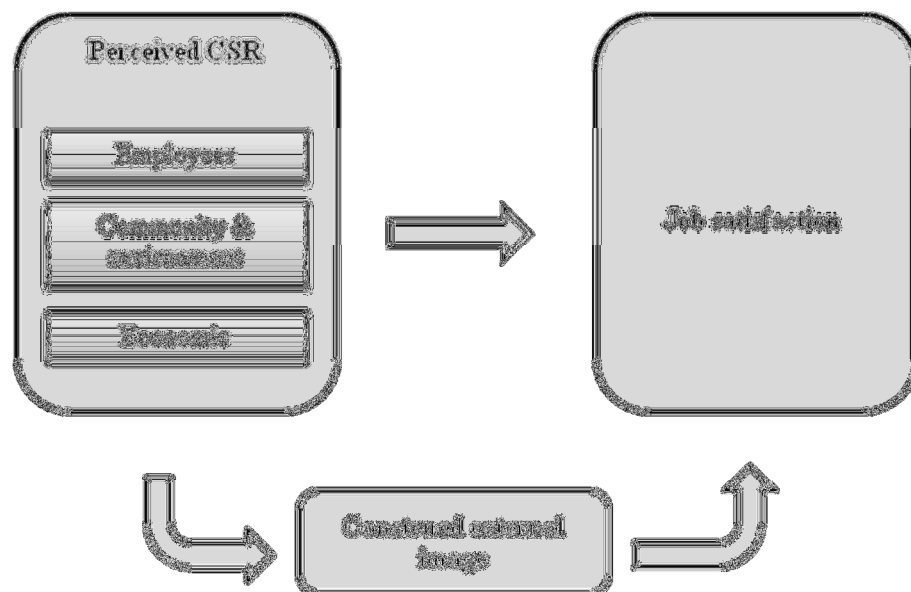
5.1.2. Method

5.1.2.1. Context and procedure

The study was conducted in a Portuguese cement manufacturer company with a long record of engagement in environment protection and community support programs.

The company has been disclosing annual sustainability reports since 2005 and has become an affiliate of a national association dedicated to CSR. It has a health and safety policy and has received environmental and quality certifications.

Data were collected through a questionnaire to employees. Before the study began, representatives of Sustainability and Human Resources Departments reviewed and tested the questionnaire items and instructions. This ensured that the language of the questionnaire was appropriate for the company sample. Approximately one week before the survey launch, the Head of the Sustainability Department sent a memorandum to all company members endorsing the study. The memo explained the context of the study, highlighted its benefits to the company, asked employees to fill in the questionnaire and stressed the confidentiality of responses. In addition, several panels were placed in strategic points of the plant calling employees' attention to the survey. This information aims to alleviate some concerns about response rate and also socially desirable responses.

An envelope enclosing the questionnaire was delivered to all company employees at the end of January 2009. Employees were instructed to fill in the questionnaire and return it by internal mail to the Head of Sustainability Department within a week. An additional envelope was provided for this effect. The instructions indicated that there were no right or wrong answers and participants should answer questions as honestly as possible. Emphasis was also given to the confidentiality of responses since only the research team would have direct access to them. For practical reasons, the Sustainability Department gathered the questionnaires for us. As in Study 2, the procedural remedies highlighting respondent anonymity and reducing evaluation apprehension aimed to reduce potential common method variance caused by collecting data in a single source (Podsakoff et al., 2003). Practical issues rendered it impossible to obtain measures of the predictor and criterion variables using temporal separations of the measurements or from different sources at the time of the study.

4.1.2.2. Sample

Just over half of the company employees completed and returned the questionnaire. The return rate was 55% corresponding to 301 valid responses. The procedural precautions undertaken during data collection probably explain the

employees' high response to the questionnaire. Respondents were aged between 20 and 65 years (*M*=46.2; *SD*=11.3) and most were male (82.7%).

The educational level of the sample is as follows: 44.9% have completed nine years or less of schooling, 33.1% have completed the 12th year of schooling and 21.6% have a higher education. All respondents had worked for the company for at least one year, and had an average tenure of 22.2 years (*SD*=12.2 years; max. 48 years). Respondents perform jobs without management responsibilities (100%) and most of them have a permanent employment contract (91.9%).

Since the sample was composed of self-selected respondents, sample characteristics were compared with the employee profile found in the last sustainability report so as to ensure that the sample was indeed representative of company employees.

4.1.2.3. Measures

Perceived CSR (predictor variables): Employees' perceptions of corporate engagement in socially responsible practices were measured using the scale developed in Study 2. As mentioned in Chapter 3, the PCSR-Scale evaluates employees' perceptions of corporate engagement in three dimensions, namely:

- *CSR towards employees* (seven items, e.g. "This company invests in the promotion of equality between men and women"; "This company invests in the promotion of work-family balance");

- *CSR towards community and environment* (six items, e.g. "This company invests in the development of environmental conservation projects"; "This company gives support to social causes");

- *Economic CSR* (three items, "This company strives to be profitable"; "This company strives to be one of the best organizations in the sector").

Respondents were asked to express their level of agreement on a five-point Likert scale (1- "Totally disagree" to 5-"Totally agree"). An exploratory factor analysis (Oblimin rotation, eigenvalue >1 criterion) allowed us to verify the three-dimensional

structure of the scale in the present sample ($KMO=.911$, $p<.000$; 57.698% of total variance explained).

Construed external image (mediator variable): Riordan and colleagues' (1997) scale of corporate image was used to evaluate employees' general image of the organization. Following Dutton and Dukerich's work (1991), the scale is composed of six items that assess the way employees believe others see the organization (e.g. "Generally, I think this company has a good reputation in the community"; "Generally, I think this company has a bad overall image"(I); Appendix D).

Respondents were asked to express their level of agreement on a five-point Likert scale (1- "Totally disagree" to 5-"Totally agree"). An exploratory factor analysis (Oblimin rotation, eigenvalue >1 criterion) allowed us to verify the one-dimensional structure of the scale in this sample ($KMO=.767$, $p<.000$; 44.439% of total variance explained).

Job satisfaction (criterion variable): Employees' general satisfaction with their work situation was assessed using five facet items taken from Lima and colleagues (1994; Appendix B). Despite the ongoing debate on the measurement of job satisfaction, multi-item measures are commonly used (Balzer & Gillespie, 2006; Lima et al., 1994; Saari & Judge, 2004). The facets evaluated by respondents were: company, co-workers, direct supervisor, pay and the work itself (e.g. "Regarding the company where I work I'm…"; "Regarding cooperation and relationship with co-workers I'm...").

Respondents were asked to express their level of satisfaction on a five-point Likert scale (1-"I'm very dissatisfied" to 5-"I'm very satisfied"). An exploratory factor analysis (Oblimin rotation, eigenvalue >1 criterion) allowed us to verify the one-dimensional structure of the scale in this sample ($KMO=.745$, $p<.000$; 47.321% of total variance explained).

Control variables: The survey also included questions regarding respondents' socio-demographic characteristics that could interfere with their responses to the above measures (gender, age, schooling, tenure, type of employment contract and type of job).

4.1.2.4. Common method variance and dimensionality of the measures

Given that the same source was used to collect all measures, we performed Harman's single-factor test before testing the hypotheses. Harman's test is a diagnostic technique to assess the extent to which common method variance may be a problem (Podsakoff et al., 2003).

An exploratory factor analysis (unrotated solution) including all the items of the measures used in the present study revealed six factors, the first factor accounting for only 29.588% of covariance between the items (*KMO*=.887, *p*<.000; total variance explained=59.630%). This suggests that common method bias is not a serious problem in our data and is therefore not a serious threat to the validity of the study.

Since we were expecting a five factor solution, we then repeated the analysis using Varimax rotation. We found that items were loaded as expected, with the exception of employees' satisfaction with co-workers and payment which comprised the sixth unexpected factor. As there are no theoretical reasons for this result and the two items grouped well with other three job satisfaction items, we decided to use the job satisfaction index based on the five items.

4.1.3. Results

Data were analyzed using SPSS 17.0. Table 15 presents means, standard-deviations, reliabilities and correlations.

Results of Spearman's correlations reveal that variables are significantly inter-correlated. Specifically, employees' perceptions regarding company's engagement in the three CSR dimensions are all significantly related with their image of the organization (*r*=.31, *r*=.42 and *r*=.42, all p<.01) and also job satisfaction (*r*=.36, *r*=.32 and *r*=.28, all *p*<.01). Consistent with prior studies (Tziner et al., 2011), perceived CSR towards employees is the most strongly associated dimension. Relationships are positive which indicates that the more respondents consider the company as engaged in the development of socially responsible practices, the more they believe that it has a good image and also the more satisfied they are with their work situation. Similarly, the more they believe that the company has a good image, the more satisfied they are at work (*r*=.37, *p*<.01).

Correlations between respondents' socio-demographic variables and the study main variable were also analyzed. Only schooling reveals a significant relationship with job satisfaction (r=-.15, p<.01). It is a negative and rather weak correlation, suggesting that the higher the respondents' level of education, the less satisfied they are with their job situation. Respondents' gender, age, tenure and type of employment contract were not significantly related to job satisfaction (all p>.05). Since schooling was related to job satisfaction, we decided to include and control for it in subsequent analyses to rule out alternative explanations for the findings.

Table 16. Means, standard-deviations, correlations and reliabilities

	M	SD	1	2	3	4	5	6
1. Schooling	-	-						
2. PCSR Employees	3.96	0.58	-.28**	(.87)				
3. PCSR Community and Environment	3.89	0.47	-.19**	.56**	(.81)			
4. PCSR Economic	4.35	0.42	-.11	.57**	.46**	(.62)		
5. Construed External Image	4.04	0.49	-.08	.31**	.42**	.42**	(.77)	
6. Job Satisfaction	3.75	0.60	-.15**	.36**	.32**	.28**	.37**	(.71)

Notes:
Five-point response scale; ** p< 0.01.
Cronbach's alphas in parenthesis

Hypotheses were tested using hierarchical regression analyses. To determine whether construed external image is a mediator of the relationship between employees' perceptions of corporate engagement in the three dimensions of CSR and job satisfaction, we followed Baron and Kenny's procedure (1986; Kenny, 2009) and used Sobel test. Before proceeding and considering the inter-correlations between the variables, we used tolerance values to evaluate the degree of multicollinearity. All values are higher than .51, thus exceeding the cut-off point of .10 (Cohen, Cohen, West & Aiken, 2003).

As for hypothesis testing, we first regressed the criterion variable on the three predictor variables, controlling for schooling. As can be seen in table 16, and satisfying the first requirement for mediation, respondents' perceptions of corporate engagement in all CSR dimensions help predict their level of job satisfaction. Perceptions are

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positively and significantly related to job satisfaction (model 2, step 1, Table 16). In general, perceptions of company's engagement in the three CSR dimensions explained 15% of variance in reported job satisfaction. Therefore, results support hypothesis 1 regarding the existence of a positive relationship between perceptions of the three CSR dimensions and employees' job satisfaction.

We then regressed construed external image on the three predictor variables, again controlling for schooling. As shown in step 2, model 2 (Table 16), only respondents' perceptions of corporate engagement in socially responsible practices towards community and environment (β=.23, p<.000) and at an economic level (β=.30, p<.000) help predict employees' corporate image. The two variables explain 28% of variance of respondents' beliefs about the way the organization is seen externally. Contrary to expectations, employees' perceptions of the company's engagement in socially responsible practices towards themselves had no predictive ability (β=.04, p>.05).

Finally and to test the third step of mediation, we regressed job satisfaction on the mediator variable, including the predictor variables and schooling in the equation. The comparison of these results (model 3, Table 16) with those obtained in step one (model 2) reveals that respondents' construed external image (β=.30, p<.01) totally mediates the relationships between their perception of the company's engagement in two dimensions of CSR, namely CSR towards community and environment (β=.06, p>.05, Z=3.01, p<.01) and economic CSR (β=.03, p>.05, Z=3.59, p<.000). Respondents' perceptions of CSR towards employees maintain a direct effect on job satisfaction (β=.19, p<.01). This model of mediation explains 22% of reported job satisfaction variance. Results partially support hypothesis 2 concerning mediation. There is no effect of respondents' schooling in any of the relationships examined.

Table 17. Mediated regression analysis for job satisfaction

Variables	Steps 1 and 3 Criterion variable: Job satisfaction				Step 2 Criterion variable: Construed External Image			
	R^2Adj	B	t	β	R^2Adj	B	t	β
Model 1	.02**				.00			
(constant)		.27	2.446			.12	1.099	
Schooling		-.10	-2.650	-.15**		-.04	-1.077	-.06
Model 2	.16***				.27***			
(constant)		.09	.894			-.06	-.584	
Schooling		-.04	-.954	-.05		.03	.772	.04
PCSR Employees		.19	2.696	.20**		.04	.623	.04
PCSR Community and Environment		.13	1.953	.14*		.23	3.787	.25***
P. Economic CSR		.12	1.941	.13*		.30	5.316	.34***
Model 3	.22***							
(constant)		.11	1.100					
Schooling		-.04	-1.217	-.07				
PCSR Employees		.17	2.620	.19**				
PCSR Community and Environment		.06	.903	.06				
P. Economic CSR		.03	.445	.03				
Construed External Image		.30	4.983	.30***				

Notes: * $p<.05$; ** $p<.01$; *** $p<.000$; PCSR= Perceived corporate social responsibility

4.1.4. Discussion and conclusions

The present study explored the relationship between employees' perceptions of CSR and job satisfaction, as well as the role performed by construed external image within this relationship. In so doing, it responds to a call for more research on the individual-level impacts of CSR (Aguilera et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005), assuming the complex and multidimensional nature of the concept (Duarte et al., 2010; Maignan & Ferrell, 2001) and advancing current knowledge about psychological processes underlying the relationship between variables.

Consistent with prior studies, the findings reveal the existence of a positive relationship between respondents' perceptions of the company's engagement in different dimensions of CSR and their job satisfaction (Brammer et al., 2007; Patraquim & Loureiro, 2009). Accordingly, the higher the company's perceived engagement in socially responsible practices towards employees themselves, the community and environment and at the economic level, the higher the respondent reported satisfaction with his/her job situation.

Nevertheless, these relationships are qualified by the dimension of CSR assessed, with the three dimensions of perceived CSR presenting dissimilar levels of association with job satisfaction. The perception of CSR towards employees stands out as the best predictor of employees' job satisfaction, as also reported by Tziner and colleagues (2011). Improvements in the work situation resulting from the implementation of socially responsible practices towards employees, e.g. the implementation of a work-family balance policy, provide a plausible explanation for this finding. This type of corporate practice gives employees more comfort and well-being in the workplace, which will probably favor a more positive evaluation of the different job facets and the general work situation.

The perceptions of CSR towards the community and environment and of economic CSR have a comparatively minor effect on employees' job satisfaction. Perceived economic socially responsible performance might be related to increase job security and thus enhanced job attitudes (Rego et al., 2010) and perceived CSR towards community and environment might be related to increase overall justice perception and thus influence positively job satisfaction (Tziner et al., 2011). Albeit smaller, these effects should be taken into account as they suggest that employees value company efforts to obtain a good economic performance and to support community and environmental activities (Backhaus et al., 2002; Maignan et al., 1999; Maignan, 2001).

In addition, employees take these efforts into consideration when assessing their satisfaction with the work situation. This may be due to the fact that employees are members of both the organization and the community. As a member of the organization, it is in the employee's best interest that the company treats its employees well and has a sustainable economic performance which ultimately assures company survival and job security. But as a member of the community, it is also in the employee's interest that the company gives support to social activities and manages its environmental impacts

responsibly. The degree to which these expectations are met is, therefore, important for employees' satisfaction with the organization and their general job satisfaction.

Moreover, findings show that only the perceptions of socially responsible practices towards community and environment and at the economic level help predict respondents' construed external image of their organization. Therefore, the greater the company's perceived engagement in these types of practice, the more positive are the beliefs of respondent regarding outsiders' views of the company. These results are in line with findings reported by prior research establishing a positive relation between corporate social and economic performance and a positive corporate image (e.g. Dutton & Dukerich, 1991; Fombrum & Van Riel, 1997; Hess et al., 2002). The perceived engagement in socially responsible practices towards employees did not reveal predictive capacity over employees' construed external image. Respondents' perceptions of company actions regarding its human resources did not seem decisive to their beliefs about how outsiders see the company, probably because information about a company's HRM and internal socially responsible practices are less salient for outsiders than information about practices aiming external stakeholders.

Finally, results reveal that construed external image hold by employees about their organization has a positive effect on their job satisfaction, and plays a mediating role between perceptions of engagement in practices towards community and environment and at the economic level and this important job attitude. Hence, employees' perceptions of corporate engagement in these two dimensions of CSR promote the development of positive beliefs about the external image of the organization, which in turn helps enhance their job satisfaction. This result is in line with those found by Riordan and colleagues (1997) and Herrbach and Mignonac (2004), which established a positive relationship between the image held by employees about the employer organization and their job satisfaction.

It must be noted that the relationship between perceptions of CSR towards employees and job satisfaction was not mediated by construed external image. It therefore seems that perceived engagement in CSR towards employees has a positive effect on respondents' evaluation of the job situation regardless of the image that outsiders might have of the organization. Since employees are direct beneficiaries of the practices encompassed in this dimension of CSR, other mediators might be more relevant in explaining its effect on job satisfaction. One such mediator might be perceived organizational justice, as suggested by Aguilera and colleagues (2007) and

recently empirically explored by Tziner and colleagues (2011). This finding warrants further investigation.

4.1.4.1. Theoretical and practical implications

At a theoretical level, our study extends earlier research on the individual-level impact of CSR by showing that employees' perceptions of different dimensions of CSR are positively related to their job satisfaction, including economic CSR. All dimensions of CSR reveal a significant effect on employees' satisfaction, not only those directly related with their role-specific interests (i.e., CSR towards employees) but also the dimensions in which the primary beneficiaries are not employees (i.e. economic CSR, CSR towards community and environment). The innovative use of a multidimensional approach to CSR measurement allowed the evaluation of the relative impact of different CSR dimensions, thus overcoming limitations of prior research. The study contributes to both CSR and OB literatures because it identifies perceived corporate investment in different dimensions of CSR as an antecedent of job satisfaction. Additionally, it identifies a relevant mediator variable – construed external image - that helps to explain, at least in part, how CSR influences individuals' satisfaction at the workplace.

The findings also have some practical implications. For instance, they suggest that organizations can make intentional use of their CSR portfolio to promote employees' positive job attitudes, or at least job satisfaction, above and beyond the positive effect that might result from just having a good HRM strategy (Brammer et al., 2007). Together with corporate investment in practices aimed at organizational members, that seemed to be the stronger predictor of job satisfaction, companies' efforts to enhance both responsible economic performance and community and environment support are also valued by employees. Thus, managers should develop wide-ranging CSR strategies that reflect employees' needs and expectations regarding business responsibility (Duarte et al., 2010; Wood, 1991).

Additionally, managers should invest in internal communication on the organization's CSR portfolio (Brammer at al., 2007). This will allow employees to develop more informed opinions about the organizational stance on CSR. As shown by our findings, the knowledge of, or at least the perception about, an organization's CSR

portfolio can be an important asset for the development of a more positive corporate image and a more positive evaluation of a person's job situation.

Moreover, managers should also give visibility to the CSR portfolio outside the organization, thus acquiring, maintaining or reinforcing a positive corporate image (Fombrum & Van Riel, 1997; Hess et al., 2002). As our findings have showed, the way others see the company is important for the image held by employees and thus influences their job attitudes.

4.1.4.2. Limitations and suggestions for future research

Despite the contributions of the present study, some limitations should be noted. First, data were collected from a single source raising the possibility of common method bias in the relationships between variables (Podsakoff et al., 2003). While this is a significant concern, we have tried to diminish its potential effects using the procedural and statistical remedies described above. Harman's one-dimension test suggests that common method bias is not a serious threat to the validity of the study. Even so, future research should collect data from different sources and/or at least at different times.

Second, firm conclusions cannot be drawn about causality among variables as the study has a correlational research design. Future studies should adopt a longitudinal or experimental design in order to better explore this issue and empirically demonstrate the theoretical directions proposed herein.

Third, a convenience sample was used limiting the generalization of the findings. Respondents were all employees of the same organization operating in the cement manufacturer industry. The limited variability of responses seems to be a direct consequence of this sample strategy (all standard-deviations around .50). Though this low response variability could have restrained research results, we believe that the findings provide adequate empirical evidence of the process assessed here[22]. Practical reasons made it impossible to include respondents from other organizations and hence try to amplify data variability. This could be of added value to detect any differences in the questionnaire results. Therefore, more inclusive samples (encompassing both employees from different organizations e.g. cross-industry samples – and employees

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[22] Other researchers have also reported small variability of responses when assessing perceived CSR (e.g. Patraquim & Loureiro, 2008; Tziner et al., 2011).

with more diverse characteristics, e.g. less tenure, temporary employment contract, supervision responsibilities) should be used in future studies.

All things considered, we believe that this study represents an important step towards understanding the relationship between perceived CSR and job satisfaction as it explores this relationship assuming the multidimensional nature of the CSR concept. Moreover, it proposes a relevant mediator variable – construed external image - that contributes to an understanding of the relationship between the variables. Future research should explore other mediator variables that help predict the relationship between perceived CSR and job satisfaction. The examination of variables that might help explain the relationship between perceived CSR towards employees and job satisfaction, such as perceived organizational justice (Aguilera et al., 2007; Rupp, 2011; Tziner et al., 2011) or organizational trust (Lopes, Duarte & Neves, *in press*; Lin, 2010), would be of particular interest. The inclusion of other criterion variables, both attitudinal (e.g. organizational commitment) and behavioral (e.g. organizational citizenship behavior), in the model would also be of added value.

Taken together, the findings of the present study highlight the importance of perceived corporate investment in socially responsible management practices. Besides the impact that the perception of such practices have on the attitudes and behaviors of external stakeholders, they also seem to have a clearly positive effect on employees' beliefs about corporate image and their satisfaction with the work situation. In turn, this will most probably influence and enhance employees' attitudes, behaviors and performance in the workplace.

4.2. Study 4 – The Relationship between Employees' Perceptions of CSR and Organizational Commitment[23]

4.2.1. Introduction

Only in recent years have researchers started to explore how employees' perceptions of CSR are related to their commitment to organizations. The studies suggest a positive relationship between perceived CSR and commitment (Kim et al., 2010) and, more interestingly, that some dimensions of CSR might be more important than others for understanding and predicting employees' bonds to companies (Brammer et al., 2007; Peterson, 2004; Rego et al., 2010; Turker, 2009b).

One limitation of prior research is the disregard of other forms of organizational commitment besides the affective one as outcomes of perceived CSR. In fact, researchers have focused exclusively on CSR impacts on affective commitment, ignoring the analysis of potential impact on both continuance and normative commitment. As argued by Allen and Meyer (1996) for understanding the link between employees and their companies all three forms of commitment must be considered in the analysis. According to Maignan and Ferrell (2001) socially responsible activities are likely to generate employee commitment "first because they make work activities more enjoyable for employees and second because they translate into visible operations that are likely to generate a feeling of pride among employees" (p. 459).

Following this rationale, the perceptions of corporate engagement in socially responsible practices might influence not only affective commitment, as previous studies have been showing, but also normative and continuance of commitment. On the one hand, the improvement of work experiences and conditions resulting from the implementation of internal CSR practices might be associated by employees to the

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recognition of company's investment in their members, and thus increase their feelings of loyalty and duty of reciprocation inherent to normative commitment; it might also increase the perceived costs of leaving the organization and/or the perception of lack of alternatives since other companies might not have such responsible practices, thus being related with continuance commitment.

On the other hand, the engagement in socially responsible practices might be a source of pride and thus enhance employees' ties to companies, specially affective and normative ones, but also continuance commitment, especially if companies' external prestige is interpreted as a source of corporate distinctiveness by employees. Working for a highly regarded company might be seen as an intangible gain by instrumentally committed employees and enter their list of perceived costs of leaving the company.

Considering the referred literature gap, this study aimed to further analyze the relationship between CSR perceptions and organizational commitment adopting a multidimensional approach to both constructs. Previous literature has adopted a multidimensional approach to CSR only. The use of a multidimensional approach to both constructs made it possible to investigate the relative effect of perceptions of distinct CSR dimensions hold by employees (economic; employees; community and environment) on each of the three forms of organizational commitment (affective; normative; continuance commitment). Taking into account prior research concerning the relationship between constructs, we propose that:

Hypothesis 1 – Perceptions of the three dimensions of CSR (economic; employees; community and environment) are positively related with employees' affective commitment.

Hypothesis 2 – Perceptions of the three dimensions of CSR (economic; employees; community and environment) are positively related with employees' normative commitment.

Hypothesis 3 – Perceptions of the three dimensions of CSR (economic; employees; community and environment) are positively related with employees' continuance.

Additionally, a second aim of this study was to explore the mediating role of employees' corporate image in the abovementioned relationships. Similar to what occurs in the research on the relationship between CSR and job satisfaction, prior studies have analyzed essentially the direct relationship between CSR and commitment. The study by Kim and colleagues (2010) constitutes one exception, establishing that perceived CSR enhances perceived external prestige, which increases organizational identification and ultimately affective commitment. So, despite corporate image and organizational identification have been proposed to underlie and motivate the impact of perceived CSR on job attitudes (Dutton & Dukerich, 1991; Maignan et al., 1999; Peterson, 2004; Rego et al., 2010), this has rarely been empirically tested.

This study intends to contribute for a deeper understanding of the relationship between CSR and organizational commitment by incorporating corporate image in the model of analysis. As outlined in Chapter 2, prior research reveals that, on the one hand, companies' social performance is related to the images of organizations held by individuals (Brammer & Millington, 2005; Fombrun & Shanley, 1990; Fombrun & Van Riel, 1997; Hess et al., 2002; Williams & Barrett, 2000) and, on the other hand, corporate image is a significant predictor of organizational commitment (Carmeli et al., 2006; Fuller et al., 2006b; Kim et al., 2010; Lee et al., 2008). This suggests a mediating role of corporate image in the relationship between CSR and organizational commitment, to be tested in this study (Figure 4). Therefore:

Hypothesis 4 - Employees' construed external image mediates the relationship between perceptions of the three dimensions of corporate social responsibility (economic; employees; community and environment) and affective commitment.

Hypothesis 5 - Employees' construed external image mediates the relationship between perceptions of the three dimensions of corporate social responsibility (economic; employees; community and environment) and normative commitment.
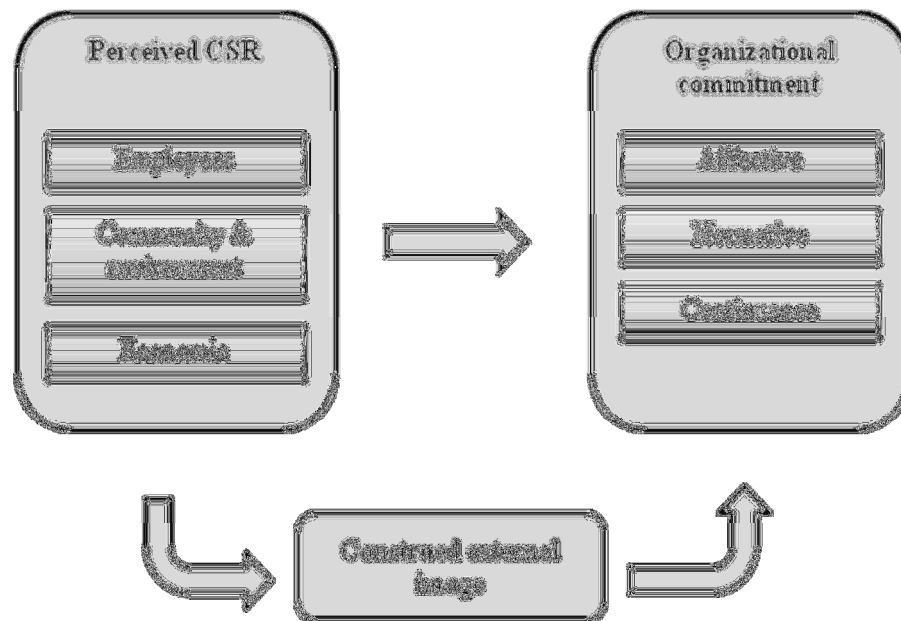
Hypothesis 6 - Employees' construed external image mediates the relationship between perceptions of the three dimensions of corporate

social responsibility (economic; employees; community and environment) and continuance commitment.

Figure 4. Model of analysis

4.2.2. Method

4.2.2.1. Sample

The sample includes 326 employees from six organizations. Respondents were aged between 19 and 65 years (M=40.6; SD=11.4) and 54.0% were female. The educational level of the sample is as follows: 61.9% have completed nine years or less of schooling, 38.9% have completed the 12th year of schooling and 14.3% have a higher education. All respondents had worked for the company for at least one year, and had an average tenure of 13.3 years (SD=11.8 years; max. 44 years). Respondents perform jobs without management responsibilities (100%) and most of them have a permanent employment contract (87.3%).

4.2.2.2. Measures

Unless otherwise indicated, items were measured using a five-point scale ranging from 1=Totally disagree to 5=Totally agree.

Perceived CSR (predictor variables): Employees' perceptions of corporate engagement in socially responsible practices were measured using the PCSR-Scale (study 2). An exploratory factor analysis (Oblimin rotation, eigenvalue >1 criterion) resulted in a three-dimensional structure (*KMO*=.938, *p*<.000; 62.160% of total variance explained). All dimensions have revealed adequate levels of reliability (perceived CSR towards employees *α*=.89; perceived CSR towards community and environment *α*=.86; perceived economic CSR *α*=.66).

Construed external image (mediator variable): Similar to study 3, Riordan and colleagues' scale (1997; Appendix C) was used to evaluate respondents' image of their companies (*α*=.76). An exploratory factor analysis (Oblimin rotation, eigenvalue >1 criterion) resulted in a one-dimensional structure (*KMO*=.795, *p*<.000; 47.367% of total variance explained).

Organizational commitment (criterion variable): Employees' commitment to their companies was assessed using nine items taken from Meyer and colleagues (1993; Appendix E). Three items measured affective commitment (e.g. "I would be very happy to spend the rest of my career with this organization"; "I really feel as if this organization's problems are my own"; *α*=.76); three items measured normative commitment (E.g. "Even if it were to my advantage, I do not feel it would be right to leave my organization now"; *α*=.71); and the remaining three items measured continuance commitment (E.g. "Too much of my life would be disrupted if I decided I wanted to leave my organization now"; *α*=.62). An exploratory factor analysis (Oblimin rotation, eigenvalue >1 criterion) resulted in a three-dimensional structure (*KMO*=.745, *p*<.000; 47.321% of total variance explained).

Control variables: Although the previous studies report a weak and inconsistent relationship between organizational commitment and demographic variables, a group of

variables were set as control variables (gender, age, schooling, tenure, type of employment contract and type of job).

4.2.2.3. Common method variance

Given that the same source was used to collect all measures, we performed Harman's single-factor test before testing the hypotheses (Podsakoff et al., 2003). An exploratory factor analysis (unrotated solution) including all items of the measures used in the present study revealed seven factors, the first factor accounting for only 31.548% of covariance between the items (*KMO*=.913, *p*<.000; total variance explained=62.771%). This suggests that common method bias is not a serious problem in our data and is therefore not a serious threat to the validity of the study.

4.2.3. Results

Data were analyzed using SPSS 17.0. Table 17 presents means, standard-deviations, reliabilities and correlations.

Results of Spearman's correlations reveal that variables are significantly inter-correlated. Respondents' perceptions about company's engagement in socially practices towards employees, community and environment and at the economic domain are all positively and significantly related with their image of the organization (*r*=.31, *r*=.42 and *r*=.42, respectively; all *p*<.01).

They are also positively and significantly correlated with the different forms of organizational commitment. Regarding affective commitment the correlations are *r*=.38, *r*=.37 and *r*=.33 in that order; concerning normative commitment the correlations are *r*=.36, *r*=.34 and *r*=.29 respectively; as regards continuance commitment the correlations are *r*=.16, *r*=.18 and *r*=.18, correspondingly (all *p*<.01).

These findings indicate that the more respondents consider the company as engaged in the development of socially responsible practices, the more they believe that it has a good image and also the more committed they are with the workplace.

Similarly, the more they believe that the company has a good external image, the more committed they are at the workplace (*r*=.53, *r*=.46, *r*=.19, *p*<.01). Interestingly,

continuance commitment reveals once more smaller correlations than the other forms of commitment.

Correlations between respondents' socio-demographic variables and the study main variable were also analyzed. Only gender and tenure reveal a significant relationship with organizational commitment. Correlations suggest the higher the respondent's tenure, the more committed he/her is to the organization; and that men tend to be more committed that women, excluding continuance commitment. Respondents' age, schooling, type of employment contract were not significantly correlated with the three forms of organizational commitment (all $p>.05$). Since gender and tenure were related to organizational commitment, we decided to include and control for them in subsequent analyses to rule out alternative explanations for the findings.

Table 18. Means, standard-deviations, correlations and reliabilities

	M	SD	1	2	3	4	5	6	7	8	9
1. Gender	-	-	-								
2. Tenure	13.28	11.83	.32**	-							
3. PCSR Employees	3.80	0.71	.14*	.21**	(.89)						
4. PCSR Community and Environment	3.66	0.64	.16**	.25**	.63**	(.86)					
5. PCSR Economic	4.22	0.52	.09*	.15**	.53**	.45**	(.66)				
6. Construed External Image	3.94	0.55	.07	.15**	.36**	.33**	.40**	(.76)			
7. Affective Commitment	3.59	0.88	.25**	.46**	.38**	.37**	.33**	.53**	(.76)		
8. Normative Commitment	3.20	0.87	.19**	.28**	.36**	.34**	.29**	.46**	.69**	(.71)	
9. Continuance Commitment	3.32	0.87	-.15**	.10*	.16**	.18**	.18**	.19**	.19**	.27**	(.62)

Notes: Five-point response scale; ** p< 0.01; * p<.05 one-tailed; Cronbach's alphas in parenthesis; PCSR= perceived corporate social responsibility; Gender was coded as a dummy variable: 0= Women;1= Men.

Hypotheses were tested using hierarchical regression analyses. To determine whether construed external image is a mediator of the relationship between employees' perceptions of corporate engagement in the three dimensions of CSR and the three forms of organizational commitment, we followed Baron and Kenny's procedure (1986; Kenny, 2009) and used Sobel test.

Thus, we first regressed each criterion variable on the three predictor variables (step 1). We then regressed construed external image on the three predictor variables (step 2). Finally, we regressed each commitment variable on the mediator variable, including the predictor variables (step 3). Gender and tenure were controlled in all equation. Before proceeding with regression analyses and considering the inter-correlations between the variables, we used tolerance values to evaluate the degree of multicollinearity. All values were higher than .47, thus exceeding the cut-off point of .10 (Cohen et al., 2003).

Regarding affective commitment, two hypotheses were placed. Hypothesis 1 predicted that employees' perceptions of companies' engagement in the three dimensions of CSR would be positively related with their identification and emotional attachment with their workplaces. As can be seen in table 18, respondents' levels of affective commitment are explained by their perceptions of companies' engagement in socially responsible practices towards employees (β=.18, p<.01) and at the economic domain (β=.15, p<.01,) but not in practices towards community and environment (β=.07, p>.05; step 1, model 2). Thus, hypothesis 1 was only partially supported. Employees' perceptions of companies' engagement in CSR practices explain 10% of variance in reported affective commitment. If respondents' gender and tenure are considered, the variance explained increases up to 30%.

Hypothesis 4 predicted that construed external image would mediate the relationship between employees' perceptions of companies' engagement in the three dimensions of CSR and their levels of affective commitment. Comparing findings obtained in model 3 (step3) with those obtained in model 2 (step 1) it can be seen that that respondents' construed external image totally mediates the relationship between affective commitment and both perceptions of companies' engagement in CSR activities towards employees (β=.10, p>.05, Z=2.56, p.000) and perceived economic CSR (β=.05, p>.05, Z=3.52, p<.000). Both gender and tenure maintain a significant

effect over affective commitment. This model of mediation explains 43% of affective commitment unique variance. Results partially support hypothesis 4.

Similar hypotheses were placed concerning normative and continuance commitment. As regards normative commitment, respondents' loyalty and sense of duty to their companies are explained by their perceptions of companies' engagement in socially responsible practices towards employees (β=.22, p<.01) and at the economic domain (β=.12, p<.05) but not in practices towards community and environment (β=.10, p>.05; step 1, model 2). Thus, hypothesis 2 was only partially supported. Employees' perceptions of companies' engagement in CSR practices explain 11% of variance in reported normative commitment. If respondents' tenure is considered, the variance explained increases up to 20%.

Hypothesis 5 predicted that construed external image would mediate the relationship between employees' perceptions of companies' engagement in the three dimensions of CSR and their levels of normative commitment. Comparing findings obtained in model 3 (step3) with those obtained in model 2 (step 1) it can be seen that that respondents' construed external image partially mediates the relationship between normative commitment and perceptions of companies' engagement in CSR activities towards employees (β=.13, p=.05, Z=2.49, p<.01) and totally mediates its relationship with perceived economic CSR (β=.03, p>.05, Z=3.35, p<.01). Tenure maintains a significant effect over normative commitment. This model of mediation explains 31% of normative commitment unique variance. Results partially support hypothesis 5.

Finally, with regard to continuance commitment, respondents' recognition of the costs associated with leaving their organizations is explained only their perceptions of companies' engagement in socially responsible practices at the economic domain (β=.15, p<.05). Neither perceptions of practices towards employees nor practices towards community and environment help to explain this form of commitment (both β=.05, p>.05; step 1, model 2). Thus, hypothesis 3 was only partially supported. Employees' perceptions of companies' engagement in economic CSR practices explain 4% of variance in reported continuance commitment. If respondents' gender and tenure are considered, the variance explained increases up to 7%.

Hypothesis 6 predicted that construed external image would mediate the relationship between employees' perceptions of companies' engagement in the three dimensions of CSR and their levels of continuance commitment. Comparing findings

obtained in model 3 (step3) with those obtained in model 2 (step 1) it can be seen that that respondents' construed external image does not mediate the relationship between continuance commitment and perceptions of companies' engagement in economic CSR practices (β=.10, p=.05, Z=1.46, p=.07). Gender and tenure maintain a significant effect over continuance commitment. The overall model explains 7% of normative commitment unique variance. Results do not support hypothesis 6.

Taken together findings suggest that perceived engagement in CSR towards employees and at the economic domain foster a positive construed external image and, subsequently, reinforce employees' emotional attachment to organizations as well as their loyalty and sense of obligation to them. Their sense of continuance commitment is also influenced by perceptions of corporate social performance but apparently only those of economic responsibility dimension. This is not necessarily surprising since one practice included in this dimension is the payment of salaries and benefits, and this is the corporate behavior usually more valued by instrumentally committed employees.

4.2.4. Discussion and conclusions

The present study explored the relationship between employees' perceptions of CSR and organizational commitment. The role performed by construed external image within this relationship was also examined. In so doing, it responds to a call for more research on the individual-level impacts of CSR (Aguilera, et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005). By examining the relationship between CSR and three forms of commitment, it contributed to overcome a gap in existing literature that has so far focused the relationship between CSR and affective commitment. Another contribute is the identification of one psychological process that helps to understand the relationship between variables.

The findings reveal that the three dimensions of perceived CSR have dissimilar levels of association with each form of organizational commitment, and like has been reported by previous studies some dimensions are more important than others for predicting employees' commitment (Brammer et al., 2007; Peterson, 2004; Rego et al., 2010; Turker, 2009b).

Table 18. Mediated regression analysis for organizational commitment

	Steps 1 and 3												Step 2			
	Affective commitment				Normative commitment				Continuance commitment				Construed External Image			
Criterion variable / Variables	R²Adj	B	t	β	R²Adj	B	t	β	R²Adj	B	t	β	R²Adj	B	t	β
Model 1	.20				.09				.03				.03**			
(constant)		3.11	44.10			2.86	38.53			3.31	43.19			3.83	80.20	
Gender		.21	2.22	.12*		.19	1.88	.11*		-.31	-3.00	-.18**		.06	.92	.05
Tenure		.03	7.33	.39***		.02	4.48	.26***		.01	2.72	.16**		.01	2.39	.14*
Model 2	.30				.20				.07				.20***			
(constant)		.95	2.69			.66	1.79			1.77	4.42			2.02	8.73	
Gender		.15	1.66	.08*		.12	1.32	.07		-.35	-3.43	-.20**		.01	.15	.01
Tenure		.02	6.22	.32***		.01	3.20	.18**		.01	1.97	.12*		.01	.91	.05
PCSR Employees		.23	2.65	.18**		.25	2.78	.22**		.06	.66	.05		.15	2.70	.20**
PCSR Community and Environment		.10	1.12	.07		.13	1.47	.10+		.07	.76	.05		.07	1.21	.08
P. Economic CSR		.25	2.48	.15**		.21	1.94	.12*		.26	2.25	.15**		.26	3.87	.24***
Model 3	.43				.31				.07							
(constant)		-.42	-1.20			-.52	-1.34			1.45	3.25					
Gender		.14	1.78	.08*		.12	1.35	.07		-.35	-3.46	-.20**				
Tenure		.02	6.48	.30***		.01	3.07	.16**		.01	1.89	.11*				
PCSR Employees		.12	1.59	.10+		.16	1.91	.13*		.04	.41	.03				
PCSR Community and Environment		.05	.66	.04		.09	1.11	.07		.06	.65	.05				
P. Economic CSR		.08	.83	.05		.06	.56	.03		.22	1.86	.13*				
Construed External Image		.68	8.80	.42***		.59	6.93	.36***		.16	1.64	.10*				

Notes: + $p<.07$; * $p<.05$; ** $p<.01$; *** $p<.000$ one-tailed; PCSR= Perceived corporate social responsibility; Gender as been coded as dummy variable (0= women; 1= men);

Hence, the higher the companies' perceived engagement in socially responsible practices towards their human resources and at the economic domain, the higher the respondent reported emotional attachment and sense of obligation to the company. CSR towards employees has been identified by prior studies as one important predictor of affective commitment (Brammer et al., 2007; Rego et al., 2010; Turker, 2009b). Improvements in the work situation resulting from the implementation of socially responsible practices towards employees, e.g. the implementation of a work-family balance policy or employee services, provide a plausible explanation for this finding. As argued before, this type of corporate practices provides employees positive work experiences, more comfort and well-being in the workplace and probably enhances the recognition of corporate investment in its members. As result, it most probably favors the development of emotional bonds to the organizations and also a sense of obligation to the company. Economic CSR emerged as one important predictor. As argued by Rego and colleagues (2010), the feeling of working in an organization that has a good economic performance may increase the feelings of job security and consequently enhance affective commitment. Given the usual high association between affective and normative commitment, it probably influences the feelings of loyalty and elicit reciprocity behaviors by employees.

Employees' perceptions of socially responsible practices in the economic domain have also an effect on employees' continuance commitment. Albeit smaller, this effect shows that the higher the companies' perceived engagement in socially responsible practices at the economic domain, the higher the respondent reported continuance commitment to the company. This is not surprising since this dimension includes practices such as the timely payment of salaries and benefits.

The perceptions of companies' engagement in socially responsible practices towards the community and environment show no effect on employees' organizational commitment. Given that these practices address social issues that are of concern for society in general and therefore also for employees (Maignan et al., 1999; Maignan, 2001) it was expected that employees' perceptions of social performance in this domain had an effect on their relationship with the organization. Additionally, Brammer and colleagues (2007) and Turker (2009b) have reported such an effect regarding affective commitment. Taking into account findings of Study 3, it seems that the degree to which these expectations are met is important for employees' satisfaction with their job satisfaction but not for their relationship with the company. Rego and colleagues (2010)

also found that discretionary activities towards community do not significantly predict employees' commitment. Given the inconsistency between the results of existent studies, the impact of CSR towards community and environment on organizational commitment deserves further analysis in future studies.

Regarding construed external image, findings show that perceptions of socially responsible practices towards employees and at the economic level help predict respondents' image of their organization. Therefore, the greater the company's perceived engagement in these types of practice, the more positive the respondent's corporate image. Perceptions of engagement in practices towards community and environment show no effect on employees' corporate image. Respondents' perceptions of company actions regarding this dimension did not seem decisive to their beliefs about how others see the company. This was an unexpected result given that prior research established a positive relation between corporate social performance and a positive corporate image (Dutton & Dukerich, 1991; Fombrum & Van Riel, 1997; Hess et al., 2002), a relationship already supported by study 3.

Finally, results reveal that employees' construed external image has a positive effect on their organizational commitment, and plays a mediating role between perceptions of engagement in practices towards employees and at the economic level and both affective and normative commitment. Hence, employees' perceptions of corporate engagement in these two dimensions of CSR promote the development of positive beliefs about how outsiders see the organization, which in turn helps enhance their positive affectivity and loyalty to the organization. Results regarding affective commitment are in line with that of several authors reporting a positive relationship between perceived external prestige and this form of commitment (e.g. Carmeli et al., 2006; Fuller et al., 2006b; Herrbach & Mignonac, 2004). Results concerning the relationship between normative commitment and construed external image are innovative as this relationship was yet to examine.

It must be noted that the relationship between perceived economic CSR and continuance commitment was not mediated by construed external image. It therefore seems that perceived engagement in this dimension of CSR has a positive effect on respondents' reported continuance commitment regardless of the image they think that outsiders have of the organization. This might be explained by the transactional nature of the relationship that instrumentally committed employees maintain with the organization.

4.2.4.1. Theoretical and practical implications

At a theoretical level, our study extends earlier research on the individual-level impact of CSR by showing that employees' perceptions of different dimensions of CSR are positively related to three forms of organizational commitment. Perceived economic CSR reveals a significant effect on all forms of organizational commitment and perceived CSR towards employees reveals a significant effect on both employees' affective and normative commitment. But perceived CSR towards community and environment seems to have no effect on employees' organizational commitment (when all three dimensions are considered in the analysis). The innovative use of a multidimensional approach to CSR and organizational commitment measurement allowed the evaluation of the relative impact of different CSR dimensions on the several forms of commitment advanced by Meyer and Allen (1991), thus overcoming limitations of prior research. The study contributes to both CSR literature and that of organizational behavior because it identifies corporate investment in different dimensions of CSR as an antecedent of organizational commitment. Additionally, it shows that corporate image is one important mediator variables that helps to understand how CSR influences organizational commitment.

The findings also have some practical implications. For instance, they suggest that organizations can make intentional use of their CSR portfolio to promote employees' positive job attitudes, or at least affective and normative bonds with the organization, above and beyond the positive effect that might result from just having a good human resource strategy. Together with corporate investment in practices aimed at organizational members, companies' efforts to enhance responsible economic performance are also valued by employees. Thus, managers should develop wide-ranging CSR strategies that reflect employees' needs and expectations regarding business responsibility (Duarte et al., 2010; Wood, 1991).

Additionally, managers should invest in internal communication on the organization's CSR portfolio (Brammer at al., 2007). This will allow employees to develop more informed opinions about the organizational stance on CSR. As shown by our findings, the knowledge of, or at least the perception about, an organization's CSR portfolio can be an important asset for the development of a more positive corporate image and a more positive evaluation of a person's relationship with the organization.

Moreover, managers should also give visibility to the CSR portfolio outside the organization, thus acquiring, maintaining or reinforcing a positive corporate image (Fombrum & Van Riel, 1997; Hess et al., 2002). As our findings have showed, the way others see the company is important for members' image of the organization.

4.2.4.2. Limitations and suggestions for future research

Some limitations should be noted regarding the current study. First, data were collected from a single source raising the possibility of common method bias in the relationships between variables (Podsakoff et al., 2003). Harman's one-dimension test suggests that common method bias is not a serious threat to the validity of the study. Still, data from different sources and/or at least at different times should be collected in future research.

Second, our results are based on the underlying hypothesis that the perceptions of CSR precede organizational commitment. An inverse relationship could also be argued, by which organizational commitment would lead to an increase in perceived CSR. The methodology used in this research does not provide an unequivocal ruling on the causal direction. As the study has a correlational research design, firm conclusions cannot be drawn about causality among variables. We therefore encourage subsequent researchers studying this subject to use more sophisticated research designs (e.g. longitudinal, experimental designs) in order to better explore this issue and empirically demonstrate the theoretical directions proposed herein.

Third, a convenience sample was used limiting the generalization of the findings. Although respondents worked for six organizations, we found a limited variability of responses that calls for further investment in adequate sampling. Therefore, more inclusive samples (encompassing both employees with more diverse characteristics e.g. less tenure, temporary employment contract, supervision responsibilities – and employees from different organizations) should be used in future studies. Though this low response variability could have restrained research results, we believe that the findings provide adequate empirical evidence of the process assessed here.

All things considered, we believe that this study represents an important step towards a deeper understanding of the relationship between CSR and organizational

commitment as it constitutes the first study to explore this relationship assuming the multidimensional nature of both CSR and organizational commitment constructs. Moreover, it proposes a relevant mediator variable – construed external image - that contributes to understanding the relationship between the variables.

Future research might explore other mediator variables that help predict the relationship between CSR and organizational commitment. The examination of variables that might help explain the relationship between perceived CSR towards employees and affective and normative commitment, such as perceived organizational support, would be of particular interest. The inclusion of other criterion variables, both attitudinal (e.g. work engagement, subjective well-being) and behavioral (e.g. organizational citizenship behavior) in the model would also be of added value.

Altogether, the findings of the current study highlight the importance of perceived corporate investment in socially responsible management practices. Besides the impact that such practices have on the attitudes and behaviors of external stakeholders, they also seem to have a positive effect on employees' beliefs about corporate image and their relationship with the company. As argued in Study 3, this will most probably influence and enhance employees' attitudes, behaviors and performance in the workplace.

4.3. Study 5 – Establishing the impact of perceived corporate social responsibility on employees' job attitudes: An experimental study[24]

4.3.1. Introduction

Prior research about the relationship between the perceived engagement in socially responsible practices and job attitudes has been supported by two main arguments. One is that these practices improve work environment and make work activities and experiences more enjoyable for employees (Maignan et al., 1999; Maignan, 2001), which translates into higher degrees of satisfaction and commitment to organization. The other is that they allow employees to drive a positive sense of identity from association with an esteemed organization that assumes its social responsibilities and this leads to positive job attitudes (Backhaus et al., 2002; Maignan et al., 1999; Maignan, 2001; Peterson, 2004). Findings obtained by several researchers, including ourselves, supports the existence of a positive relationship between employees' perceptions of corporate engagement in socially responsible activities and their job attitudes, notably satisfaction and organizational commitment.

However, the proposed direction of causality between variables can be questioned given the correlational nature of prior studies. In fact, an inverse direction can be proposed. For instance, according to social identity theory (Chapter 2) people's identification with a group, such as the employer organization, leads to a more positive evaluation of in-group behaviors and traits in result of an automatic group-enhancement bias (Ashforth & Mael, 1989; Tafel & Turner, 1985; Haslam, 2000). Thus, it is possible that as the employees' job satisfaction and organizational commitment increase, the occurrence of the group-enhancement bias gets stronger, resulting in a positive evaluation of companies' engagement in CSR practices regardless of companies' actual behavior.

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[24] A previous version of this study has been published in: Duarte, A. P., & Neves, J. (2010). O impacto da responsabilidade social nas atitudes dos colaboradores: Um estudo experimental. In C. Nogueira, I. Silva, L. Lima, A. T. Almeida, R. Cabecinhas, R. Gomes, C. Machado, A. Maia, A. Sampaio & M. C. Taveira (Eds.), Actas do VII Simpósio Nacional de Investigação em Psicologia (pp. 2296-2310). http://www.actassnip2010.com.

To our best knowledge, no past studies have explicitly examined the causal direction of the relationship between perceived CSR and employees' job attitudes, which represents an opportunity for research. Therefore, this study sought to experimentally examine the impact of perceived CSR on individuals' job attitudes, namely job satisfaction and organizational commitment.

There are a few experimental studies about the impact of CSR at the individual level of analysis, but they focus on the impact of social performance on organizational attractiveness[25]. These reveal that perceptions regarding companies' social performance influence the extent to which job seekers are attracted to an organization as a place to work, being CSR a competitive advantage in what matters the recruitment of new employees (Smith et al., 2004). For instance, Turban and Greening (1996) have shown that companies receiving higher ratings in CSR are perceived has having better reputation and also as more attractive employers. This is so because it is an informational source that individuals can use to make judgments about work life and job expectations (Evans & Davis, 2008).

Although all CSR dimensions yield competitive advantages, findings suggest that certain dimensions are more important than others, because individuals evaluate CSR in terms of the dimensions more salient for a particular role (Albinger & Freeman, 2000; Backhaus et al., 2002). In the case of job seekers, the dimension that more directly affects them is CSR practices towards employees. If a company is seen as socially responsible, job seekers can anticipate that it treats its employees well and in a fair and just way, providing them good working conditions. This is consistent with findings obtained with individuals already working for companies. As mentioned in previous chapters, CSR towards employees has revealed to be an important predictor of employees' job attitudes (Brammer et al., 2007; Rego et al., 2010; Turker, 2009b; Tziner et al., 2011).

Thus, similar to studies 3 and 4, a multidimensional approach to CSR measurement was used, allowing exploring the effect of different dimensions of CSR on these job attitudes. Given prior literature, it is expected that CSR towards employees reveal a stronger impact in job attitudes that other dimensions of CSR. We propose that:

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[25] We are not aware of any longitudinal study about this topic.

Hypothesis 1 – The level of perceived corporate engagement in socially responsible practices influences individuals' job attitudes. The levels of job satisfaction and organizational commitment will be higher when perceived corporate engagement is high.

Hypothesis 2- The impact of the level of perceived corporate engagement on individuals' job attitudes is moderated by the dimension of corporate social responsibility in which the investment occurs. Perceived corporate investment in socially responsible practices towards employees produces more extreme levels of job satisfaction and organizational commitment than corporate investment in other dimensions of corporate social responsibility.

4.3.2. Method

4.3.2.1. Sample and procedure

The sample includes 133 individuals with previous work experience enrolled in training and academic courses at the time of the study. Participants were aged between 18 and 59 years (*M*=27.5; *SD*=8.8) and 65.4% were female. The educational level of the sample is as follows: 9.8% have completed nine years or less of schooling, 59.4% have completed the 12th year of schooling and 30.8% have a higher education. Respondents had between two months and 40 years of previous work experience (*M*=8.2; *SD*=8.1).

This study used an experimental 2x3 crossed factorial design. There were two conditions for level of perceived corporate engagement (high vs low) and three conditions for dimension of CSR (employees, community and environment, and economic). Levels of perceived engagement and dimensions of CSR were each manipulated (see Manipulated Variables section below). The six conditions were generated through the use of six separate scenarios. An employee from an hypothetical company from the consumer good manufacture industry named "Qoppa" was thinking about the activities of the company, depicting it as fulfilling a set of socially responsible practices related with each dimension of CSR (employees, community and

environment, and economic) in the high corporate engagement conditions, or fulfilling none of the practices in the low corporate engagement conditions.

Individuals were randomly presented with one of the six scenarios and then asked to complete a questionnaire encompassing socio-demographic and dependent variables measures. Table 19 presents the distribution of participants by experimental conditions. Subsequent analyses showed that experimental groups were equivalent in terms of gender ($\chi2(5)$=8.444, n.s.), age ($F(5,132)$=1.127, n.s.), length of previous work experience ($F(5,132)$=1.179, n.s.) and schooling ($F(5,132)$=.460, n.s.).

After reading the scenario, each participant was required to put him/herself in the employee's viewpoint and to estimate his/her level of satisfaction and commitment to Qoppa. His/her opinion about employee's viewpoint of Qoppa's CSR was also requested. To control for gender biases two versions of the questionnaire were created for each scenario, varying employee's name: John or Jane. The participants only responded to the version which paired with their own sex category.

Oral and also written instructions highlighted data anonymity and confidentiality (for minimizing social desirability response bias) and reinforced the need for paying attention to the scenario presented in the beginning of the questionnaire before proceeding to it fulfillment. In average participants took 10 minutes to complete the questionnaire. Data collection ended with a debriefing about the research aims.

Table 20. Number of participants by experimental condition

			Dimension of CSR		
			CSR1 Employees	CSR2 Community and Environment	CSR3 Economic
Level of engagement		High	17	22	20
		Low	27	27	20

4.3.2.2. Manipulated variables

Dimension of corporate social responsibility: Scenarios were used to manipulate three dimensions of CSR: perceived CSR towards employees (CSR1), perceived CSR towards community and environment (CSR2), and perceived economic CSR (CSR3). Separate scenarios for each dimension depicted the actions of a hypothetical business along each dimension of CSR (table 20). The socially responsible practices included in scenarios were taken from study 2 and also Evans and Davis's (2008) vignettes.

Level of engagement: Scenarios were used to manipulate two levels of corporate engagement in CSR: low engagement (low), and high engagement (high). The hypothetical company was depicted as fulfilling a set of socially responsible practices related with each dimension of CSR (employees, community and environment, and economic) in the high corporate engagement conditions, and fulfilling none of the practices in the low corporate engagement conditions.

Scenarios were based on the experimental paradigms of Evans and Davis (2008). The authors have manipulated three conditions: high, low and neutral social performance. We have adapted the paradigm in order to obtain six conditions. The six scenarios were written in the third person what decreases the chance of socially desirable responses (Evans & Davis, 2008; Hughes & Huby, 2004).

The scenarios were developed and then tested in an independent pilot study. First, the scenarios were reviewed and refined based on the readings by two scholars familiar with the CSR literature. Next, a manipulation check was conducted with students (n=70, female students = 67.1%, Mean age = 18.9 years). Participants were randomly assigned to one of the six conditions and asked to evaluate the extent to which the company would be considered socially responsible by the employee.

Two-factor ANOVA results revealed a significant difference between groups for levels of corporate engagement ($F(1,69)=92.343$, $p<.000$). Results showed that judgment of perceived CSR was significantly higher in high engagement conditions than in low engagement conditions. Dimension of CSR had no effect in participants' perceived CSR ($F(2,91)=1.684$, $p>.05$).

Table 21. Experimental scenarios

		Dimension of CSR		
		CSR1 Employees	CSR2 Community and Environment	CSR3 Economic
		John/Jane is an employee at Qoppa Company. Qoppa Company manufactures various types of consumer goods that are widely available in most retail stores. John/Jane has recently been thinking about Qoppa and specifically about various aspects of Qoppa's organizational performance. To John/Jane's knowledge, Qoppa…		
Level of engagement	High	…has adopted a professional code of conduct that all employees must read and sign as evidence of their understanding. John/Jane considers Qoppa a labor law obedient organization that provides job security to its employees. Qoppa invests regularly on training and has human resource management practices that promote equity between men and women. The company allows that, whenever necessary, employees make adjustments to working schedules to attend to personal matters, a corporate practice that fosters work-family balance. John/Jane knows that Qoppa has been recruiting handicapped people for its working teams thus helping their professional integration.	…is very committed in "doing good". That is, annually the company offers itself to support several social, cultural and sports activities as well as local community activities. Usually the company responds positively to request for support from both charitable and environmental protection associations. John/Jane knows that Qoppa has been investing in several environmental protection programs. Besides that, Qoppa gives regularly support to minor local entrepreneurs, helping then to start up their businesses.	…is growing in terms of revenue and number of employees. The company is in the best five companies of their industry. The company always pays employees' salaries on time. Many times Qoppa reports income that exceeds budget expectations, whereas actual costs are below expectations. Last time that John/Jane checked, stock value had significantly increased.
	Low	…does not have a professional code of conduct to guide employees' behavior. John/Jane considers Qoppa a labor law disobedient organization that provides poor job security to its employees. Qoppa does not invest on training and has human resource management practices that promote great inequities between men and women. The company does not allow that, whenever necessary, employees make adjustments to working schedules to attend to personal matters, a corporate practice that difficults work-family balance. John/Jane knows that Qoppa refuse itself to recruit handicapped people for its working teams thus complicating their professional integration.	…is poorly committed in "doing good". That is, the company often refuses to support several social, cultural and sports activities, being poorly involved in the local community. Usually the company responds negatively to requests for support both from charitable and environmental protection associations. John/Jane knows that Qoppa has not invested in environmental protection programs. Besides that, Qoppa refuses to give support to minor local entrepreneurs during their businesses start up.	…is decreasing in terms of revenue and number of employees. The company is in the worst five companies of their industry. The company has been late in the payment of employees' salaries. Many times Qoppa reports income below budget expectations, whereas actual costs are above expectations. Last time that John/Jane checked, stock value had significantly decreased.

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4.3.2.3. Measured variables

Job satisfaction (dependent variable): Job satisfaction estimates were measured using two items: "All in all, I'm satisfied with my job" (Lima et al., 1994) and "My job gives me a sense of accomplishment" (Churchill, Ford & Walker, 1974). Overall job satisfaction was computed as the mean of these two items (r=.76, p<.01).

Organizational commitment (dependent variable): This variable was measured using five items taken from Meyer and colleagues (1993) (e.g. "I would be very happy to spend the rest of my career with this organization"; "This organization deserves my loyalty"). Overall organizational commitment was computed as the mean of these five items (α=.84).

Perceived corporate social responsibility (manipulation check): Aiming manipulation check three items were used to assess perceived engagement in CSR (e.g. "Qoppa is concerned with society's well-being", "Qoppa manages its employees in a responsible way", "Qoppa is a socially responsible company"). A perceived CSR indicator was computed as the mean of these item (α=.93).

After reading a scenario, participants were instructed to put themselves in employee's point of view when answering to the items above (If you were in John/Jane position, what would be your opinion regarding the following statements?). Participants were instructed to express their opinions on a five-point Likert scale (1- "Totally disagree" to 5-"Totally agree").

4.3.3. Results

4.3.3.1. Manipulation check

Results showed that participants in low engagement conditions awarded less CSR to Qoppa (M=1.62; SD=.56) than participants in high engagement conditions (M=3.86; SD=.49) (F(1,132)=776.698, p<.000). The dimension of CSR in which the investment is done had no effect in participants' perceived CSR (F(2,131)=1.453, n.s.).

4.3.3.2. Test of hypotheses

Multivariate analysis of variance (Manova) was used to test our hypotheses[26]. Hypothesis 1 predicted that the level of perceived corporate engagement in socially responsible practices influences individuals' job attitudes, proposing that job satisfaction and organizational commitment would be higher when perceived corporate engagement is high. Results support this proposal, showing a main effect of the level of corporate engagement in both job satisfaction ($F(1,132)=196.077$, $p<.000$) and organizational commitment estimates ($F(1,132)=234.295$, $p<.000$). Participants in low engagement conditions assumed that employee would be less satisfied ($M=2.11$; $SD=.81$) and less commitment to the company ($M=2.14$; $SD=.54$) than those in high engagement conditions ($M=3.78$; $SD=.57$; and, $M=3.55$; $SD=.55$, respectively). Hypothesis 1 was, therefore, supported.

Results also showed that the level of corporate engagement in CSR practices interacts with the dimension of CSR in which the investment is done. This interaction effect is significant both for organizational commitment ($F(2,132)=7.316$, $p<.05$) and job satisfaction estimates ($F(2,132)=3.817$, $p<.05$, one-tailed).

A post hoc analysis using Duncan and Bonferoni comparisons was performed. Findings revealed that participants in high engagement conditions made similar estimates of job satisfaction ($F(2,58)=.019$, n.s.) and commitment ($F(2,58)=2.224$, n.s.) for all dimensions of CSR. But the same is not true for low engagement conditions.

In low engagement conditions we found differences when comparing between different dimensions of CSR (Figures 5 and 6). In these conditions, reading a scenario describing a low corporate engagement in socially responsible practices towards employees produces lower levels of organizational commitment ($F(2,73)=6.192$, $p<.01$) and job satisfaction estimates ($F(2,73)=7.193$, $p<.0001$) than readings scenarios describing low corporate engagement in the other dimensions of CSR.

Thus, the perception of poor implementation of responsible HRM practices reveals a more negative impact on expectations regarding employee's job attitudes than the perception of poor corporate investment in responsible economic practices or the perception of poor social investment in community and environment. Hypothesis 2 was

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[26] The correlation between dependent variables (job satisfaction and organizational commitment) was high ($r=.82$, $p<.000$). In situations in which two or more dependent variables are correlated, the performance of multivariate analysis of variance is a more powerful analytical procedure than multiple comparisons using univariate analysis of variance (Maroco, 2003).

thus only partially supported since the perceived corporate investment in socially responsible practices towards employees only produced more extreme levels of job attitudes than corporate investment in other dimensions of CSR in low engagement conditions.

Figure 5. Interaction effect between level of engagement and dimension of CSR on job satisfaction
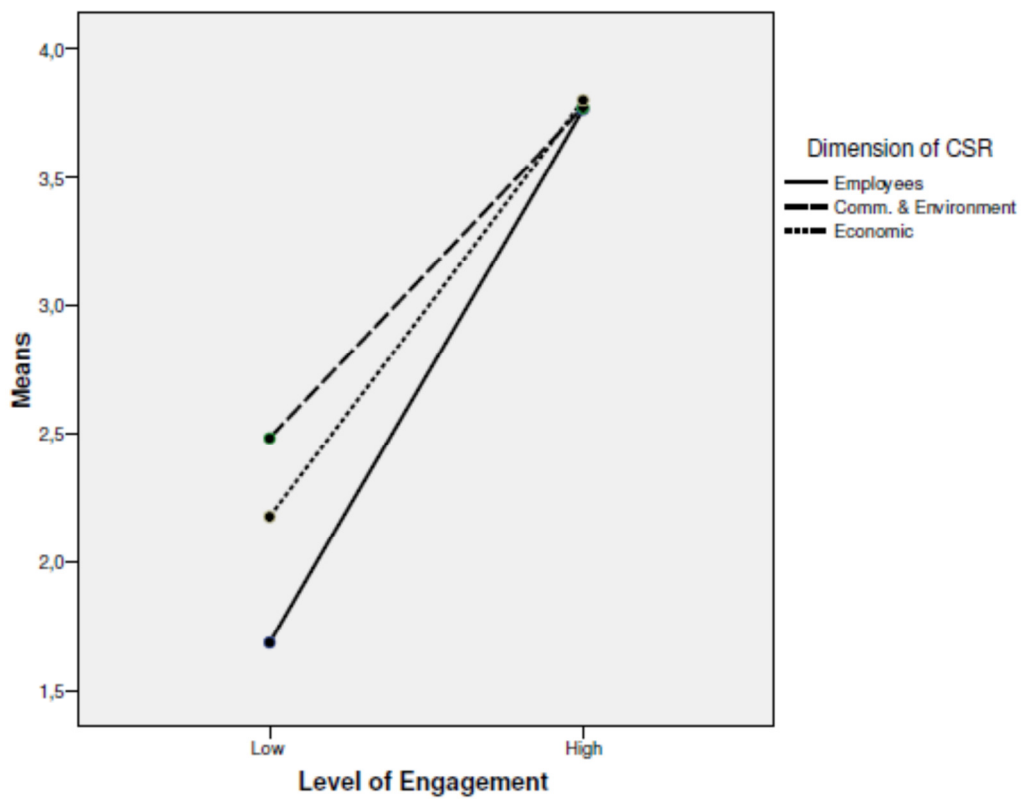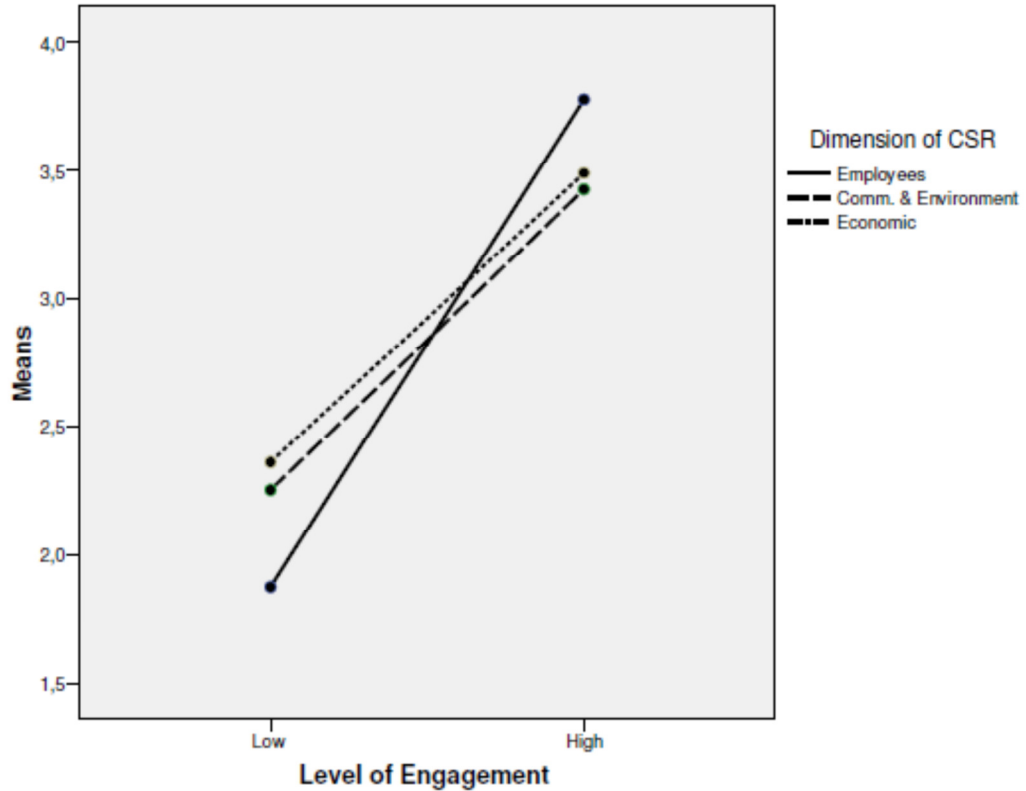
Figure 6. Interaction effect between level of engagement and dimension of CSR on organizational commitment

4.3.4. Discussion and conclusions

Previous research has demonstrated the existence of a positive relationship between perceived CSR and job attitudes (e.g. Brammer et al., 2007; Peterson, 2004; Kim et al., 2010; Tziner et al., 2011). The current study seeks to extend those findings by examining the direction of causality between variables. To this end, an experimental research was carried out. Given that previous studies suggest that some dimensions of CSR have stronger impacts over job attitudes than others, this study assumed once more a multidimensional approach to CSR measurement.

Findings provide support to the assumption that perception of a company's engagement in CSR activities has an effect on employees' job attitudes. Accordingly,

results from our sample show that the level of perceived company's engagement in CSR practices has a significant impact on individuals' estimates of job satisfaction and organizational commitment. The perception of high corporate engagement in CSR practices led participants to predict a more positive employee-organization relationship, by means of higher job satisfaction and commitment to company than the perception of low corporate investment in this type of corporate practices.

Furthermore, while the level of perceived engagement in CSR practices appears to influence job attitudes directly, the impact of the dimension of CSR in which those practices are included appears to be important only for those individuals in low investment conditions. When the level of perceived corporate engagement is high, individuals' estimates of organizational commitment and job satisfaction are equally high for all dimensions of CSR. That is, when the company is seen as highly engaged in socially responsible initiatives, individuals expect their employees to be highly satisfied and committed to the company, no matter the dimension of CSR which those initiatives cover.

However, when the level of perceived corporate engagement in socially responsible practices is low, the dimension of CSR in which the investment is (not) done has a significant impact on individuals' expectations regarding employee-organization relationship. Thus, when the company is seen as poorly engaged in socially responsible initiatives towards their human resources, individuals expect employees to be even less satisfied and committed to the company than when they perceived a low investment in other dimensions of CSR.

So, in what matters job attitudes, investing in socially initiatives is always a good business practice no matter the dimension of CSR in question. But not investing in socially initiatives targeting organizational members seems to be worse than not investing in socially initiatives targeting other stakeholders.

Two aspects are noteworthy. The first one refers to the absence of difference in the effect that several dimensions of CSR have on employees' job attitudes in high perceived corporate engagement conditions. We expected that a high corporate engagement in practices concerning human resources would determine higher levels of job attitudes that the perceived investment in other dimensions of CSR, because this is a dimension of corporate social performance more closely related to employees proximal concerns (Albinger & Freeman, 2000; Backhaus et al., 2002). However, this hypothesis has not received empirical support in this study. Regardless of the specific dimension of

CSR being focused, high perceived corporate engagement always led individuals to anticipate a strong, pleasant and satisfying working employment relationship with the organization. So, it seems that signals about CSR provide cues about work life and expectations (Backhaus et al., 2002; Evans and Davis, 2008), even if disclosed practices are not directed to employees. The development of a positive corporate image based on these signals promotes the anticipation of a good working experience inside the company, and as result the anticipation of positive job attitudes towards it.

Indeed, previous studies revealed that corporate image is influenced by the perception of corporate investment in socially responsible causes (Carmeli & Freund, 2002; Dutton & Dukerich, 1991; Turban & Greening, 1996) and as shown in studies 3 and 4 corporate image mediates the relationship between the perception of an organization's CSR and employees' job satisfaction and organizational commitment. Since alternative explanations are possible, future research should clarify the causes of such result. For now it is important to highlight the empirical support given by this experiment to the notion that companies' investment in CSR is, indeed, a good business practice (Salmones et al., 2005).

The second aspect is related with the strong impact that low perceived corporate engagement in practices towards its members has on employees' job satisfaction and affective commitment comparing with the low engagement in other dimensions of CSR. Despite working for an organization with poor economic performance or poor engagement in community and environmental affairs being seen as somehow an unenthusiastic work situation, with the anticipation of a weak employee-organization relationship characterized by both low job satisfaction and organizational commitment, working for an organization with a negligent HRM is seen as an even worst situation. This is a less odd result because it is known that CSR practices can directly affect work experiences and conditions provided by organizations to its employees. Nonetheless, it emphasizes the importance of addressing internal stakeholders' needs and expectations when defining corporate social responsibility strategies before addressing the needs and expectations of external ones.

4.3.4.1. Theoretical and practical implications

The findings of the current study have significant theoretical and practical implications. At a theoretical level, they clearly show that perceptions of corporate engagement in CSR practices influence individuals' job attitudes. By clarifying the direction of the relationship between variables, the present results allow for some closure in the ongoing debate on the direction of causality between variables. We think that this is a contribution that adds important value to CSR literature. In line with findings reported in our correlational studies and well as by other researchers (e.g. Brammer et al, 2007; Peterson, 2004; Tziner et al., 2011), this study shows that perceived engagement in CSR has a positive impact on employees' job attitudes and, consequently, emphasizes the benefits in terms of organizational commitment and job satisfaction that may derive from corporate engagement in CSR. The benefits are not restricted to CSR practices aiming at employees' needs, but derive from corporate investments in diverse dimensions of CSR. Individuals are concerned not only with internal corporate practices but also with external ones (Backhaus et al., 2002; Maignan & Ferrell, 2001).

At a practical level, findings suggest again that companies can make intentional use of their socially responsible practices portfolio to promote employees' positive job attitudes, or at least organizational commitment and job satisfaction, above and beyond the positive effect that might result from just having a good human resource strategy (Brammer et al., 2007). Since engagement in all dimensions of CSR seem to reflect positively in job attitudes, managers should develop wide-ranging CSR strategies. However, initiatives targeting employees must be in the core of CSR strategies, because the penalties for being seen as a company that does not have a socially responsible behavior towards its members are higher than the penalties resulting from a bad image regarding the relationship with other stakeholder, such as the community or the environment, at least in what concerns employees' attitudes.

4.3.4.2. Limitations and suggestions for future research

As with any research, these findings must be interpreted in light of the study's limitations. Participants' responses were obtained in an experimental setting based on a

role-playing task. The concerns regarding this method, particularly regarding generalization to actual work settings, are widely known. Regarding the issue of external validity, a review of organizational behavior and human resources management research comparing the direction of the effects in laboratory versus field studies revealed that basically the same results were obtained in the field as in the laboratory (Locke, 1986). Efforts were made in order to create a realistic experimental situation and to recruit participants familiar with the work environment which improves the realism and effectiveness of a setting depicted in a role-playing scenario (Greenberg & Eskew, 1993; Hughes & Huby, 2004). Nevertheless, generalizing results to actual work settings must be made with caution. Future studies can use a longitudinal design and thus further analyzing the research questions here proposed in a sample of real employees.

On the whole, we believe that this study represents an important step towards understanding the relationship between CSR and job attitudes as it constitutes one first attempt to experimentally explore this relationship. The current study focused on the distinctive impact of different dimensions of CSR, presenting a company that performed a set of socially responsible practices in a certain area or simply was not engaged in any practice related with that area of performance. The major limitation of this approach is that real life is not always so black and white. Many grey areas exist. Therefore, future research could explore the influence of perceived corporate engagement in mix-CSR dimensions, as well as the impact of consistent and inconsistent levels of engagement in such dimensions (Evans & Davis, 2008). This would contribute to clarify the CSR dimensions more valued by individuals.

GENERAL DISCUSSION AND CONCLUSIONS

General discussion and conclusions

This dissertation had a twofold objective: to contribute for a conceptual and methodological refinement in the study of the corporate social responsibility concept, and for a deeper understanding on how the perceptions hold by employees of their company's social performance influences their job attitudes, namely job satisfaction and organizational commitment. It thus responded to calls for further investment in the understanding of CSR impact at the individual-level of analysis (Aguilera et al., 2007; Maignan & Ferrell, 2001; Rodrigo & Arenas, 2008; Tziner et al., 2011; Van Buren, 2005).

The present thesis was organized in two parts. Part I presented an overview of theoretical and empirical work about CSR and its relationship with job satisfaction and organizational commitment. It has shown that both the debate about the role of business in society and the implementation of socially responsible practices by companies (even if in implicit ways) have been around for many decades (Carroll, 1999; Waddock, 2008a, b), and, therefore, CSR is not a new phenomenon or 'fashion' as many seem to belief.

Despite being seen has a predominantly Western trend (Chapple & Moon, 2005), today companies all around the globe are increasing their awareness and engagement in CSR practices (KPMG, 2008) and adopting CSR management tools that help to increase corporate behavior transparency (Waddock, 2008a). Many factors have been pressuring companies in this direction, notably the increasing social investment, peer-to-peer pressure, and increasingly responsible consumption patterns, just to name a few (Observatory of European SMEs, 2002; Waddock, 2008b). The need for achieving sustainable development has increased the importance of engaging companies, in collaboration with other social actors, in search for a balance between social development, environmental conservation and economic growth (Santos et al., 2006).

After decades of debate, the meaning of CSR still varies and different understandings about the concept prevail. The North American and the Continental European approaches are the most prominent views of CSR. The two approaches argue that companies have a wide set of responsibilities towards society that are not limited to the creation of value to stockholders, as defended by neo-classical economists such as

Friedman (1962, 1970). But while the American approach assumes that the fulfillment of companies basic economic responsibilities and the obedience to the law are two of companies' social responsibilities (together with ethical and discretionary ones), the European approach considers that CSR has to do with the proactive engagement in voluntary economic, social and environmental activities beyond what is required in the law. The fulfillment of mandatory activities is welcomed, but CSR is seen essentially as discretionary activities. Given that several contextual/national factors determine the degree of discretionary latitude of companies both mandatory/implicit and non-mandatory/explicit CSR practices must be considered in the analysis of CSR (Matten & Moon, 2005, 2008).

Several research lines have been analyzing the antecedents and impacts of CSR, identifying the benefits of corporate engagement in that sort of practices. One of these lines has been trying to advance knowledge regarding how the different stakeholders, for instance consumers or managers, perceive and respond to CSR. Employees are one important stakeholder of any organization, but research into the impact of CSR in their attitudes and behaviors at the workplace is surprisingly scarce (Rodrigo & Arenas, 2008). Only in recent years have researchers started to adopt an employee-centered perspective on CSR. The findings suggest that perceptions organizational members hold of their companies' CSR are positively related with various job-related variables, such as organizational identification, organizational citizenship behavior, job satisfaction and organizational commitment (e.g. Dutton & Dukerich, 1991; Jacinto & Carvalho, 2009; Lee et al., 2008; Maignan et al., 1999; Valentine & Fleishman, 2008).

In this thesis we aimed to further analyze the relationship between CSR perceptions and two focal job attitudes, namely job satisfaction and organizational commitment. These attitudes are important determinants of organizational and individual outcomes and are thus crucial element in the business success (Harrison et al., 2006; Hulin, 1991).

Extending the findings of previous studies about the relationship between CSR and these two variables, we sought to examine not only the direct relationship between different dimensions CSR and these job attitudes, but also to explore one possible mediator variable – corporate image. Prior studies have been focusing mainly the direct relationship between variables, and research about psychological processes that help to understand how the variables are related is still necessary. Following the social identity theory, employees' beliefs about how the company is seen by outsiders can help to

explain their responses to corporate action (Dutton & Dukerich, 1991). Based on literature review several specific research questions were identified. Contrary to previous studies that have used samples of managers and business professional for analyzing the relationship between the variables, our focus was on non-management employees (Rupp et al., 2006).

Part II presented five empirical studies that addressed specific research questions regarding CSR conceptualization and measurement, as well as its relationship with the two job attitudes of interest in this thesis.

The first empirical study contributed to characterize the social meaning of CSR. Given the differences between the American and European conceptual perspectives on CSR (Matten & Moon, 2005, 2008) and the recent implementation of the concept in Portugal (Santos et al., 2006), mapping people's ideas about the topic was considered to be an important departure point for this research project. Additionally, several researchers have been requesting the engagement of stakeholders in concept development (Hillenbrand & Money, 2007; Maignan, 2001).

This was achieved by means of a qualitative study. Results from a sample of 275 individuals, mostly employees from different industries, elicit three distinct views of a socially responsible corporation. Some individuals considered a socially responsible corporation to be one that undertakes its business operations in an efficient and ethical manner. Others see it as an organization that takes an active role in contributing to the well-being of society, behaves in an ecologically friendly way and acts in the field of social solidarity. For yet another set of participants a socially responsible corporation is one that adopts human resources practices that demonstrate respect and concern for the well-being of employees and their families. This study supported the assumption that CSR is a multidimensional concept, and suggested that the translation of the theoretical models into instruments addressing stakeholders' perceptions of CSR requires closer scrutiny and validation through contextual adaptations.

The second study addressed the question of CSR measurement from an employee-centered perspective by developing an instrument designed to measure the perceptions held by employees of companies' engagement in socially responsible activities. Instruments available in the literature have been developed using samples of managers and/or business professionals. Items were generated taking into account the results of study 1 and also examples of CSR practices available in the literature. Exploratory and confirmatory analyses were performed using data from 840 blue and

white-collar employees from several companies operating in different industries. The instrument includes 16 items organized in three dimensions: a) perceived CSR towards employees, b) perceived CSR towards community and environment, and c) perceived economic CSR. The findings suggest that the scale has good psychometric qualities. This instrument was used in the subsequent empirical studies.

The following three studies were dedicated to the analysis of how CSR perceptions are related with job satisfaction and organizational commitment. Studies 3 and 4 explored the relationship between different dimensions of perceived CSR previously identified, job satisfaction and organizational commitment, using a correlational design. The mediating role of employees' construed external image was also examined in each study.

Thus, Study 3 was performed with the participation of 301 employees from a cement manufacturer company and showed that employees' perceptions of corporate engagement in distinct socially responsible practices enhance their job satisfaction, and that this is achieved by bettering the image held of their workplace.

Study 4 was based on a sample of 326 employees working at six companies from different industries. The findings reveal that the three dimensions of perceived CSR have dissimilar levels of association with each form of organizational commitment. Hence, the higher the companies' perceived engagement in socially responsible practices towards their members and at the economic domain, the higher the respondent reported emotional attachment and sense of obligation to the company. Employees' construed external image plays a mediating role in these relationships. Also, the higher the companies' perceived economic CSR, the higher the respondents' continuance commitment. Employees' image of the organization does not interfere in this relationship.

Both studies show that companies' investment in CSR has benefits for the employee-company relationship, helping to strengthen their satisfaction and commitment to the company.

The fifth study helped to put some closure on the debate about the direction of causality between perceived CSR and job attitudes. Extending the findings of the previous correlational studies about the relationship between perceived CSR and job attitudes, this study has experimentally examined the relationship between variables. It was done with the participation of 133 individuals with prior work experience, randomly assigned to six experimental conditions (two levels of perceived corporate

engagement x three dimensions of CSR). Findings provided support to the assumption that the perceived engagement of companies in CSR activities influences positively employees' job attitudes.

Overall, the results of this set of studies can be summarized in the following main points:

− Individuals have different understandings of a socially responsible company. These understandings include ideas from both the American and the European models, that is, encompass mandatory and non-mandatory practices. A socially responsible corporation is considered to be by some individuals one that undertakes its business operations in an efficient and ethical manner. For others it as an organization that takes an active role in social solidarity and environmental fields. For yet another set of participants a socially responsible corporation is one that reveals a respectful and concerned behavior for the welfare of employees and their families;

− When assessing the social performance of a company, employees clearly distinguished three dimensions of CSR: a) perceived CSR towards employees, b) perceived CSR towards community and environment, and c) perceived economic CSR. These dimensions largely correspond to the CSR views mentioned in the previous point;

− Perceptions of corporate engagement in these three dimensions of CSR are positively and significantly related with job satisfaction. The highest the perceived engagement in each dimension, the highest the satisfaction reported. Nevertheless, the perception of CSR towards employees stands out as the best predictor of employee satisfaction;

− Perceptions of corporate engagement in these three dimensions of CSR are also positively and significantly related with the different forms of organizational commitment. The highest the perceived engagement in each dimension, the highest the affective, normative and continuance

commitment. Nevertheless, the level of associations between CSR and each of the three forms of organizational commitment reveal that these relationships are not linear. Affective and normative commitment are both predicted by CSR towards employees and at economic level, while continuance commitment is predicted only by perceived economic responsibility. Perceived towards community and environment do not predicts any form of commitment.

‒ The image held by employees regarding how outsiders view the company plays a mediating role in the majority of the abovementioned relationships. Overall, it seems that perceptions of engagement in CSR practices enhances the valence of the companies' image, and this in turn increases employees' job satisfaction, affective and normative commitment (but not continuance commitment).

‒ Finally, it is the level of engagement in CSR determines respondent's satisfaction and commitment, and not the other way around. A high engagement in CSR activities is associated to positive job attitudes regardless of the specific dimension in each the activities are performed. However, a low investment in practices addressing employee issues has more detrimental consequences for employees' attitudes than a low investment in responsible economic or community oriented activities.

Theoretical and practical implications

Despite the existence of studies analyzing how employees' perceptions of CSR are related to their job attitudes and behaviors, this line of research is still in an embryonic phase and more research is needed to gain a comprehensive understanding of this relationship. The contributions for theory and practice of each study were already discussed in a detailed manner in each chapter, but we would like to emphasize the most relevant ones.

At a theoretical level, one important contribution of this work resides in the fact that it offers an overall picture of people's understandings about the CSR concept.

Using qualitative methods it was possible to characterize the views people hold of a socially responsible company. The need to invest in stakeholder engagement in CSR definition had been expressed by some authors (Hillenbrand & Money, 2007; Maignan, 2001), but has rarely been empirically accomplished. Given that the sample used in this study was a convenience one, we cannot say that it portrays a representative picture. Nevertheless, we believe that these findings are important as it constitute one first look to how lay people conceptualize the CSR concept. The way people define CSR (for instance, a more inclusive or limited view of business responsibilities) certainly influences their daily assessment of companies' social performance and consequently their responses towards them.

Another contribution is that it reports data on CSR collected in a non Anglo-Saxon country. It thus strengthens other efforts that have been made to expand knowledge about corporate social responsibility across the globe (e.g. Maignan & Ferrell, 2001; Kim & Kim, 2009; Tziner et al., 2011). Most research has been developed in the USA, and it is now necessary to gather information in other countries in order to assess if those findings are universal (or not). Prior cross-national studies suggest that companies operating in different geographical regions have different CSR practices (Gill et al., 2008; Welford, 2004), and that individuals from different countries value differently the same CSR dimensions (Maignan, 2001). So, it is relevant to increase our knowledge of how people across the globe perceive and respond to CSR.

Also the fact that it reports data on CSR from an employees' perspective is an interesting contribute. As previously discussed, research into organizational members' views and responses to CSR has been examining mainly the perceptions and reactions of managers and business professionals to their companies' social performance (e.g. Maignan et al., 1999; Turker, 2009b). Little research has analyzed the perceptions and reactions of employees, the non-management workforce (Rupp et al., 2006), a group that correspond to the major proportion of actual organizational members. In this thesis we adopted an employee-centered perspective of CSR and have inquired non-management employees about the diverse research questions addressed. This has happened inclusively in the experimental study, a research design that usually recruits college students for the experiments. In our study an effort was made in order to recruit respondents with previous work experience.

Related with the previous point, another contribution that we believe is important was the development of a new multidimensional CSR measurement designed

to assess employees' perception of corporate social behavior that can be used by future research. This instrument assesses three CSR dimensions that were shown to be very salient for people in our studies, and that globally correspond to the main CSR dimensions mentioned in the literature, at least in the European one (Dahlsrud, 2008; European Commission, 2001, 2002). Despite other dimensions of CSR that can be identified by, for example, distinguishing the specific stakeholders targeted by practices (e.g. Turker, 2009b, Rego et al., 2010, 2011), these three dimensions revealed some consistency across our studies and might constitute a good departure point for assessing perceived CSR.

Additionally, this thesis shows that employees' perceptions of different dimensions of CSR are positively related with job satisfaction and the three forms of organizational commitment. Consistent with previous studies, it was found that some dimensions are more important than others in explaining how CSR influences job attitudes. While all dimensions of CSR help to predict job satisfaction, only economic CSR helps to predict the three forms of organizational commitment. CSR towards employees helps to predict affective and normative commitment. CSR towards community and environment does not help to predict any of our criterion variables.

We would like to emphasize also the fact that this thesis proposes a relevant mediator variable that significantly helps explaining the psychological process underlying the perceived CSR-job attitudes relationship. The analysis of the psychological processes underlying the relationship between CSR and job attitudes has been neglected in previous studies, with few exceptions (e.g. Lin, 2010; Tziner et al., 2011). They were mainly focused the direct relationships between variables. This limited focus is somewhat understandable because these studies were pioneer, and consequently were interested in establishing the relationship between the variables. But to deepen our understanding of how CSR impacts individual outcomes we must necessarily address the psychological processes triggering those effects. According to social identity theory, corporate image is one important mediator variable, and this was empirically supported by our findings. Other variables can also be relevant (e.g. organizational trust, Lin, 2010; organizational justice, Tziner et al., 2011), so further research should be conducted about this matter.

And finally, this thesis gives some support to the assumption that CSR perceptions influence job attitudes and not the other way around, putting some closure on the debate around the direction of causality among the variables. Despite this, we are

inclined to think that the relationship between CSR and job attitudes, while primarily activated by corporate behavior, might be more accurately characterized as a circular relation. That is, CSR performance enhances employees' attitudes, which reinforce their adherence to corporate responsible practices, which results in stronger CSR performance and so one. Orlitzky and colleagues (2003) have found such a relationship when analyzing the relationship between corporate social performance and corporate financial performance. The same might happen regarding the CSR-job attitudes relationship.

As for the practical contributions of this work, we would like to emphasize the following ones. This thesis clarifies the importance that companies' engagement in socially responsible practices has for the attitudes and responses of one key stakeholder group – employees. It suggests that organizations can make intentional use of their CSR portfolio to promote employees' positive job attitudes above and beyond the positive effect that might result from just having a good human resource strategy (Brammer et al., 2007). By promoting and developing a more socially responsible business strategy, companies can enhance job satisfaction and organizational commitment among its employees.

Since not all CSR dimensions have equal predictive ability, our findings give some guidance as to how companies can implement CSR in order to maximize the returns on investment in this field. They reveal that CSR practices towards employees are the strongest preditor of job satisfaction, affective and normative commitment, followed by economic practices. CSR practices towards community and environment are also important but only for promoting job satisfaction (at least when all three dimensions are considered. All dimensions have similar correlation values, but when they co-vary, the employees dimension becomes the only one with a significant role).

Thus, our findings show that organizations should adopt wide-ranging CSR strategies that encompass socially responsible practices from different dimensions and targeting different stakeholders. Employees derive a sense of pride not only from the association to an organization that does good for their members, but also from the association to a company that does good things for the society and the environment at large (Backhaus et al., 2002). By examining the contribution of various dimensions in depth, this thesis can help managers tailor a variety of organizational policies and programs to widen perceived CSR and thus enhance employees' attitudes (Lin, 2010).

Another interesting practical implication is that it demonstrates the importance of companies' social performance for corporate image, supporting the importance of internal and external communication on the organization's CSR portfolio for this matter (Brammer at al., 2007). By communicating their CSR practices, companies can increase the perception that CSR is highly valued by the organization and is incorporated into corporate culture (Koh & Boo, 2001, 2004) and also enhance their employees' job attitudes.

Limitations and suggestions for future research

Despite the contribution of this thesis for the conceptual and methodological refinement in the study of the corporate social responsibility concept, and for better understanding the relationship between perceived CSR and job attitudes, there are some methodological limitations that must be accounted for.

Regarding the samples used in the studies, an effort was made in order to have respondents with real work experience, instead of using the traditional samples of college students. This was not an easy task, given that we received from companies several refusals to cooperate in studies 2, 3 and 4, and the requisites of experimental procedures in study 5 were demanding. We were able to get the collaboration of seven companies. The use of more wide-ranging samples could bring more variability to data, given that different types of companies have a varying focus on the many dimensions of CSR. This would also allow, for instance, comparing responses of employees from different industries.

Another limitation refers to the fact that data were collected from a single source, thus raising the possibility of common method bias in the relationships between variables (Podsakoff et al., 2003). Harman's one-dimension test was performed in studies 3 and 4 and findings suggest that common method bias is not a serious threat to the validity of the study. Still, collecting data from different sources or with intervals of time are technical possibilities that constrain these limitations and should be considered in future research.

This thesis raises some questions that might be explored in the future. For instance, it proposes a relevant mediator variable - construed external image – that helps understanding the relationship between employees' perceptions of CSR and their job

attitudes. Since this mediator variable does not intervene in all the relationships analyzed, other variables might be considered for explaining this relationship. As mentioned in chapter 2, organizational justice theory has recently been advanced as a proper framework for explaining the relationship between CSR and job attitudes (Aguilera et al., 2007; Rupp et al., 2006; Rupp, 2011) and has been empirically tested by Tziner and colleagues (2011). These authors have assessed only the relationship between overall CSR, perceived justice and job satisfaction. It would be interesting to explore the mediating role of justice in a model of analysis that assumes the multidimensional nature of CSR concept. Also organizational trust has been proposed as a possible mediator variable (Lin, 2010; Lopes et al., *in press*). So, future research might examine more complex research models integrating these three variables.

Another interesting research question concerns moderator variables. Evidence suggests that employees have different reactions to companies' engagement in CSR practices depending on several factors For instance, Rodrigo and Arenas (2008) found that employees' attitudes towards CSR and towards the organizations affect their responses following the implementation of CSR programs. The authors proposed an attitudinal employee typology with three categories (the committed employee, the indifferent employee and the dissident employee) that have implications for organizational identification.

In the same vein, Turker (2009b) found that the importance given by individuals to CSR activities moderates the relationship between perceptions of engagement in activities towards society, future generations and environment and affective commitment.

Rego and colleagues (2010) have explored the role of perceived inconsistency between CSR dimensions and found that the perceived inconsistency of the several CSR dimensions is detrimental to the employees' affective commitment. They argued that this inconsistency affects organizational identification and consequently employees' bonds to the company. In our opinion, this inconsistency might also affect the causal attribution regarding the motive of company's engagement in CSR activities. As revealed by studies in consumer research realm, individuals tend to punish firms that are insincere in their social involvement (Sen & Bhattacharya, 2001). The inconsistency of several CSR dimensions might indicate that there is a gap between espoused values and behaviors in the organization and that this engagement in CSR in not sincere. Although parsimonious models should be used in research, it would be interesting to explore how

these different variables moderate the relationship between perceptions of CSR and job attitudes.

The studies about the individual-level impacts of CSR tend to focus on single criterion variables. This was also the strategy adopted in this thesis. However, we think it would be interesting to analyze simultaneously how the different CSR dimensions affect several criterion variables. Moreover, job satisfaction and organizational commitment are important determinants of absenteeism and turnover. This suggests that CSR can enhance job attitudes and consequently reduce withdrawal behaviors. Withdrawal behaviors are very costly to the companies (Mobley, 1982), so it would be interesting to determine the impact of CSR on these behaviors.

Literature shows that job satisfaction and organizational commitment influences how employees react to problematic events. When these job attitude levels are low they promote destructive behaviors (exit or neglect behaviors), when they are high they promote constructive behaviors (voice and loyalty). Since CSR promotes both satisfaction and commitment it also might influence how employees' react to that type of situation. This is similar to what Klein and Dawar (2004) named as 'CSR halo effect'. They found that CSR reputation has a protective effect in product-harm crises (is a type of insurance policy), diminishing the negative consequences of such situations for business. A similar effect might thus occur in what concerns employees' responses to corporate actions. So, in crisis situation as, for instance, organizational changes (lay-offs, mergers, downsizing process, etc.), employees might react differently depending on the degree they believe their company is socially responsible. If considered responsible they might anticipate that it will act in a just and fair way and take into account their members needs and expectations, and therefore individuals might have a more tolerant posture towards corporate actions. This is another possible study to be conducted in the future.

Studies about CSR have been developed mainly in large size, sometimes medium size, companies. Given that large and SMEs companies present different traditions of engagement in CSR practices, being the engagement of SMEs in CSR practices a less strategic and more informal matter (Santos et al., 2006), future studies should consider the companies' dimension when assessing employees' perceptions and responses to their employers' social performance. This is particularly important given that SMEs constitute one important portion of the business community, and in most countries, such as in Portugal, they constitute more than 90% of the existing enterprises.

Research into the individual levels of impact of CSR is a fruitful area of research that is still at an embryonic phase, and this allows researchers to explore many interesting research questions. These are but a few suggestions for future research. We hope that these suggestions serve as an 'appetizer' for other colleagues interested in deepen current understandings on how CSR influences employees' attitudes and behaviors at the workplace.

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APPENDIX

APPENDIX A

Free association task

Actualmente, ouve-se falar muito em responsabilidade social das empresas. Quando pensa numa "empresa socialmente responsável" o que lhe vem à ideia?

Escreva nas linhas abaixo palavras ou expressões de que se lembra.

(Currently, much is talked about corporate social responsibility. What comes to your mind when you think about a "socially responsible company"?

Write the words or expressions that you remember in the lines below)

Empresa socialmente responsável
(Socially responsible company")

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

APPENDIX B

Job satisfaction scale

Nas actuais circunstâncias da sua vida profissional, até que ponto está satisfeito com cada um dos diferentes aspectos do seu trabalho? Pensado no seu grau de satisfação no trabalho, indique em que medida se encontra satisfeito ou insatisfeito com cada um dos aspectos descritos abaixo.

Utilize a seguinte escala de resposta:

(*In the present circumstances of your work life, how much are you satisfied with each of the different aspects of your job? Thinking about your job satisfaction, indicate the degree in which you are satisfied or unsatisfied with each of the below aspects. Use the following response scale:"*)

1 **Muito insatisfeito** *(Very unsatisfied)*	2 **Insatisfeito** *(Unsatisfied)*	3 **Nem satisfeito nem insatisfeito** *(Nor satisfied nor unsatisfied)*	4 **Satisfeito** *(Satisfied)*	5 **Muito satisfeito** *(Very satisfied)*

1.	**Em relação à Empresa onde trabalho estou…** *(Regarding the company where I work, I'm…)*	1 2 3 4 5
2.	**Em relação à colaboração e clima de relação com os meus colegas de trabalho estou…** *(Regarding the cooperation and relationship with co-workers, I'm...)*	1 2 3 4 5
3.	***Em relação à remuneração/benefícios sociais que recebo, estou…*** *(Regarding the payment/benefits that I receive, I'm…)*	1 2 3 4 5
4.	**Em relação à competência e funcionamento do meu superior hierárquico estou…** *(Regarding the competence and functioning of my supervisor, I'm…)*	1 2 3 4 5
5.	**Em relação ao trabalho que realizo estou…** *(Regarding the work itself, I'm…)*	1 2 3 4 5
6.	**Tudo somado, considerando todos os aspectos do meu trabalho e da minha vida nesta Empresa, estou…** *(All in one, considering all aspects of my work and my life in this company, I'm…)* (*****)	1 2 3 4 5

(*) This item was not included in the job satisfaction index.

APPENDIX C

Perceived corporate social responsibility scale

Pensado na sua empresa e nas suas diferentes preocupações e actividades, indique o grau em que concorda ou discorda com cada uma das frases abaixo apresentadas. Utilize a seguinte escala de resposta:

1 **Discorda totalmente** *(totally disagree)*	2 **Discorda** *(disagree)*	3 **Não concorda nem discorda** *(nor agree nor disagree)*	4 **Concorda** *(agree)*	5 **Concorda** totalmente *(totally agree)*

Esta empresa…(*This company…***)**

Incentiva a formação profissional dos seus Trabalhadores *(Stimulates employees' occupational training)*	1 2 3 4 5
Cumpre com o Código de Trabalho *(Fulfils labour laws)*	1 2 3 4 5
Promove a igualdade entre Homens e Mulheres *(Invests in the promotion of equality between men and women)*	1 2 3 4 5
Promove o equilíbrio entre a vida familiar e a vida profissional *(Invests in the promotion of work-family balance)*	1 2 3 4 5
Apoia a integração profissional de pessoas com deficiência *(Supports the professional integration of the disabled)*	1 2 3 4 5
Desenvolve regras internas que orientem o comportamento dos Trabalhadores *(Develops internal rules that guide employees' professional behavior)*	1 2 3 4 5
Garante a segurança do emprego *(Guarantees job security)*	1 2 3 4 5
Dá donativos para associações de protecção da natureza *(Gives donations to environmental protection associations)*	1 2 3 4 5
Desenvolve projectos de conservação da natureza *(Invests in the development of environmental conservation projects)*	1 2 3 4 5
Apoia eventos culturais e educativos *(Gives support to cultural and educational events)*	1 2 3 4 5
Apoia causas sociais *(Gives support to social causes)*	1 2 3 4 5
Apoia eventos desportivos *(Gives support to sports events)*	1 2 3 4 5
Apoia a criação e o desenvolvimento de empresas mais pequenas *(Supports small business creation and development)*	1 2 3 4 5
Garante o pagamento atempado de salários e regalias *(Guarantees timely payment of salaries and benefits)*	1 2 3 4 5
Esforça-se por ser lucrativa *(Strives to be profitable)*	1 2 3 4 5
Esforça-se por ser uma das melhores empresas no seu sector de actividade *(Strives to be one of the best organizations in the sector)*	1 2 3 4 5

Note: In the questionnaire items were presented in a mixed manner, and not in the order that we present here.

APPENDIX D

Construed External Image Scale

Pensando agora na imagem que tem habitualmente da sua empresa, indique em que medida concorda ou discorda com cada uma das frases seguintes. Utilize a seguinte escala de resposta:

(Now, thinking about the image that you usually have of your organization, indicate the degree in which you agree or disagree with each of the following phrases. Use the following response scale:")

1 **Discorda totalmente** *(totally disagree)*	2 **Discorda** *(disagree)*	3 **Não concorda nem discorda** *(nor agree nor disagree)*	4 **Concorda** *(agree)*	5 **Concorda** totalmente *(totally agree)*

Costumo pensar que esta empresa...

(Generally I think that this organization…)

1. **Tem uma boa reputação na comunidade onde está inserida** *(has a good reputation in the community)*	1 2 3 4 5
2. **Tem uma má reputação no seu sector de actividade** *(has a bad reputation in the industry)(R)*	1 2 3 4 5
3. **Está activamente envolvida na comunidade onde está inserida** *(is actively involved in the community)*	1 2 3 4 5
4. **Em geral tem uma má imagem** *(has a bad overall image)* (R)	1 2 3 4 5
5. **É um bom local para se trabalhar** *(is a good place to work)*	1 2 3 4 5
6. **Tem uma boa imagem junto dos seus clientes** *(has a good reputation among its customers)*	1 2 3 4 5

(I)   These items are positived worded in Riordan et al.'s scale (1997), but to prevent aquiescence bias we decided to reverse them.

APPENDIX E

Organizational Commitment Scale

Tendo em conta a sua relação com a empresa para a qual trabalha, indique o grau em que concorda ou discorda com cada uma das frases seguintes. Utilize a seguinte escala de resposta:

(Considering your relationship with your employer organization, indicate the degree in which you agree or disagree with each of the following phrases. Use the following response scale:")

1 **Discorda totalmente** *(totally disagree)*	2 **Discorda** *(disagree)*	3 **Não concorda nem discorda** *(nor agree nor disagree)*	4 **Concorda** *(agree)*	5 **Concorda** totalmente *(totally agree)*

1.	**Ficaria muito feliz se passasse o resto da minha vida profissional nesta empresa** *(I would be very happy to spend the rest of my career with this organization)*	1 2 3 4 5
2.	**Mesmo que fosse vantajoso para mim, sinto que não seria correcto sair desta empresa neste momento** *(Even if it were to my advantage, I do not feel it would be right to leave my organization now)*	1 2 3 4 5
3.	**A minha vida pessoal seria muito afectada se eu decidisse sair desta empresa agora** *(Too much of my life would be disrupted if I decided I wanted to leave my organization now)*	1 2 3 4 5
4.	**Sinto como se os problemas desta empresa fossem também meus** *(I really feel as if this organization's problems are my own)*	1 2 3 4 5
5.	**Sentir-me-ía culpado se deixasse esta empresa neste momento** *(I would feel guilty if I left my organization now)*	1 2 3 4 5
6.	**Acredito que tenho poucas alternativas profissionais para poder considerar a hipótese de sair desta empresa** *(I feel that I have too few options to consider leaving this organization)*	1 2 3 4 5
7.	**Esta empresa tem um grande significado pessoal para mim** *(This organization has a great deal of personal meaning for me)*	1 2 3 4 5
8.	**Uma das consequências negativas de deixar esta empresa seria a escassez de alternativas de trabalho** *(One of the few negative consequences of leaving this organization would be the scarcity of available alternatives)*	1 2 3 4 5
9.	**Neste momento seria incapaz de deixar esta empresa porque me sinto comprometido(a) com as pessoas que cá trabalham** *(I would not leave my organization right now because I have a sense of obligation to the people in it)*	1 2 3 4 5