The Effects of
Perceived Corporate Social Responsibility
on Employee Attitudes

Ante Glavas
Ken Kelley
University of Notre Dame

ABSTRACT: We explore the impact on employee attitudes of their perceptions of how others outside the organization are treated (i.e., corporate social responsibility) above and beyond the impact of how employees are directly treated by the organization. Results of a study of 827 employees in eighteen organizations show that employee perceptions of corporate social responsibility (CSR) are positively related to (a) organizational commitment with the relationship being partially mediated by work meaningfulness and perceived organizational support (POS) and (b) job satisfaction with work meaningfulness partially mediating the relationship but not POS. Moreover, in order to address limited micro-level research in CSR, we develop a measure of employee perceptions of CSR through four pilot studies. Employing a bifactor model, we find that social responsibility has an additional effect on employee attitudes beyond environmental responsibility, which we posit is due to the relational component of social responsibility (e.g., relationships with community).

KEY WORDS: corporate social responsibility, environmental responsibility, sustainability, work meaningfulness, employee attitudes, scale development

CORPORATE SOCIAL RESPONSIBILITY (CSR) has been studied for decades, with interest greatly increasing in the last decade in both scholarship and practice. In a content analysis of the CSR literature, Aguinis and Glavas (2012) found that 181 articles have been published in top-tier management journals with about half being published since 2005. Moreover, at least twenty peer-reviewed journals are specifically focused on CSR (Serenko & Bontis, 2009). In the corporate sector, 93% of Standard and Poor's (S & P) 100 companies are now reporting their CSR activities (Social Investment Forum, 2009).

Research in CSR has been primarily focused at the institutional and organizational levels with an emphasis on the impact on external stakeholders (Aguinis & Glavas, 2012). But by its nature, CSR is a construct that bridges micro and macro levels (Aguilera, Rupp, Williams, & Ganapathi, 2007; Lindgreen & Swaen, 2010). Therefore, scholars have recently begun exploring CSR at the micro level. For example, CSR has been found to be positively related to employee performance (Jones, 2010), commitment (Maignan, Ferrell, & Hult, 1999), attractiveness to prospective

employees (Greening & Turban, 2000; Turban & Greening, 1997), organizational citizenship behaviors (Jones, 2010; Lin, Lyau, Tsai, Chen, & Chiu, 2010; Sully de Luque, Washburn, Waldman, & House, 2008), engagement (Glavas & Piderit, 2009), retention (Jones, 2010), identification with the organization (Carmeli, Gilat, & Waldman, 2007), creative involvement (Glavas & Piderit, 2009), and improved employee relationships (Agle, Mitchell, & Sonnenfeld, 1999; Glavas & Piderit, 2009).

Although the previously stated literature supports the idea that CSR influences employees, we still know little about how and why CSR directly influences employees (Aguilera et al., 2007; Aguinis, 2011; Lee, 2008; Peloza, 2009). In a content analysis of CSR, only three articles focused on mediators at the individual level (Aguinis & Glavas, 2012). One impediment to individual-level research is how CSR is measured. The majority of measures of CSR have been conducted using aggregate measures such as KLD (Chatterji & Toffel, 2010; Waddock, 2003). Because most measures of CSR are based on ratings conducted by individuals and organizations external to the organization, their ratings might be heavily influenced by symbolic CSR that is seen externally (e.g., philanthropy) rather than substantive activities that are connected to the mission of the organization and implemented internally throughout the organization. Symbolic CSR can lead to inaccurate ratings as seen through the example of Enron, which won awards—granted by third-party ratings—for being one of the most socially responsible companies (Sims & Brinkman, 2003). Measures at the individual level can more accurately capture the degree to which CSR is embedded throughout the organization. Moreover, even the extant literature that does focus on the impact of CSR on employees still does so using organizational-level measures created by those outside of the organization. For example, Albinger and Freeman (2000) conducted a study of the relationship between CSR and attractiveness as an employer. CSR was measured at the organizational level where CSR was assessed by a panel of seven external experts. However, in their limitations and directions for future research section, Albinger and Freeman (2000) state, "to be consistent with Turban and Greening (1997), this study used the organization as the unit of analysis. Further research is needed at the individual level to determine if individuals' perceptions of an organization's CSP influence their perceptions" (Albinger and Freeman, 2000: 252). In addition, a more recent review of 588 journal articles and 102 books found that measurement at the individual level is still needed (Aguinis & Glavas, 2012). We answer those calls by developing a measure of CSR at the individual level and then exploring how an employee's perception of CSR influences them.

Understanding employee perceptions is important because they can significantly influence workplace attitudes, behaviors, and performance (Bargh & Burrows, 1996; Cable & Judge, 1996; Eisenberger, Huntington, Hutchinson, & Sowa, 1986; Snyder & Swann, 1978). However, perceptions of organizational policies and practices are often studied within the context of how an employee is directly impacted and not employee perceptions of how the organization treats others. Perceived organizational support (POS) focuses on an employee's beliefs of how the organization "values their contribution and cares about their well-being" (Rhoades & Eisenberger, 2002: 698). Organizational justice has traditionally focused on employee perceptions of fairness of allocations of resources (distributive justice), procedures used in organi-

zations (procedural justice), and how one is treated in an organization (interactional justice) (Colquitt, Conlon, Wesson, Porter, & Ng, 2001). Numerous other perceptions have been studied such as job characteristics (Hackman & Oldham, 1975), organizational trust (Mayer, Davis, & Schoorman, 1995), and supervisory support (Kottke & Sharafinksi, 1988). Therefore, we explore employee perceptions of the psychological climate of organizations that are formed through how the organization treats *others*.

As a result of developing a scale and exploring perceptions of CSR, our article makes the following six contributions. First we contribute to understanding of how employees are impacted by perceptions of what the organization is doing to *others* in addition to perceptions of how the employee is directly treated. In a meta-analysis, perceptions of organizations being fair towards and caring for the well-being of the employee directly have been found to be related to job satisfaction, organizational commitment, evaluation of authority, organizational citizenship behavior, and performance (Colquitt et al., 2001). Could similar effects be found when the organization is being perceived to be fair and caring for the well-being of others (e.g., community)? Our second contribution is identifying mechanisms through which CSR impacts employees beyond current perceptual measures such as perceived organizational support. Specifically, we explore how CSR can enable employees to find greater meaningfulness and purpose at work. Exploring meaningfulness provides a contribution to the CSR literature because to date, meaningfulness has only been hypothesized (e.g., Rosso, Dekas, and Wrzesniewski, 2010) but not tested as a potential mediator of the CSR-outcomes relationship. Moreover, we also contribute to the broader management scholarship because meaningfulness has been gaining increased attention but empirical studies are still lacking (Dobrow & Tosti-Kharas, 2011). Third, we develop a psychometrically sound measurement instrument of employees' perceptions of their organization's social and environmental responsibility (referred to as the Perceived Corporate Social Responsibility [PCSR] Scale). Our scale is different from existing measures that are at the organizational level and based on assessments of those outside the organization (e.g., expert panels; investment firms; third-party organizations such as Dow Jones, Fortune, KLD, LEED) and it is also different because it focuses on how embedded CSR is throughout the organization (e.g., in strategy, operations, daily practices). By developing a measure of an employee's perception of CSR, it enables future research to explore the antecedents, consequences, and mechanisms through which perceptions of CSR influence employees at work—an area that needs further research (Andersson & Bateman, 2000; Linnenluecke, Russell, & Griffiths, 2009). Fourth, we contribute methodologically by utilizing a bifactor scale, whereupon each item is a function of two factors: (a) general factor that represents a common construct partly responsible for all items (i.e., all items are manifestations due to a common overarching factor) and (b) a specific construct that loads onto a subset of items. In our case, items are manifestations of an overarching factor that represents CSR (i.e., common construct representing both social and environmental responsibility) and also more specific factors that represent social responsibility for half of the items or environmental responsibility for the other half. As we will explain, such an approach was necessary

because both of the subdomain factors (i.e., social and environmental responsibility) tap into similar constructs, yet they are distinct. Fifth, utilizing a bifactor model, we were able to uncover that social responsibility has an effect on job satisfaction and organizational commitment above the general common construct of PCSR, whereas environmental responsibility does not. We propose that these additional effects on job satisfaction and organizational commitment are due to relational mechanisms that differentiate social responsibility from environmental responsibility. Finally, scholars have called for future management research to bridge the micro-macro divide (Aguinis, Boyd, Pierce, & Short, 2011). CSR offers a promising opportunity to do just that—to be a macro-level construct through which we can expand our understanding of micro-level constructs such as employee attitudes and behaviors.

CORPORATE SOCIAL RESPONSIBILITY

Although a full review of the literatures related to CSR is well beyond the scope of this article (for reviews, see Aguinis & Glavas, 2012; Carroll, 2008), we briefly explore the literature and then offer a definition that guides our study and also development of the PCSR scale. Clarity around a guiding definition is not only an important element for scale development (Hinkin, 1995), but it is also important for a field like CSR which has been critiqued for a lack of clarity regarding how to conceptualize CSR (Carroll, 1999; Windsor, 2006). For example, in a review of the literature, Peloza (2009) found 36 unique conceptualizations and metrics of CSR. One of the reasons for the differences is that "parallel and sometimes confusing universes exist" (Waddock, 2004: 5). Other numerous related and often overlapping literatures also exist such as corporate social performance, sustainable development, stakeholder theory, and corporate citizenship. Moreover, Enderle (2010) put forward that confusing definitions of CSR do not provide clarity on the distinction from business ethics. Sometimes, CSR is seen as a sub-field of business ethics and vice versa. Due to differing views of CSR, in the following section, we briefly outline each of these literatures and offer a common guiding definition for our article so as to provide clarity. More importantly, the following review builds up the logic for why our definition of CSR was used to guide the development of our scale and hypotheses put forward in this article.

Research in corporate social responsibility dates back to at least the 1930s (e.g., Berle, 1931; Dodd, 1932). Through the initial stages of CSR research—often referred to as social responsibility, the literature was primarily at the institutional level (Lee, 2008) with the discourse being around the role of the firm in society (e.g., Bowen, 1953; Davis, 1960, 1973; Frederick, 1960; Preston & Post, 1975). However, clarity around the role of the firm and especially the conceptualization of CSR did not emerge and it became even less clear over the subsequent decades. For example, Carroll's (1979) definition, which greatly influenced subsequent CSR research, defined CSR as the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time—where discretionary is defined as all the other expectations society has of the responsibilities of a company that go beyond economic, legal, and ethical. With the addition of discretionary responsibilities to

previous definitions—although later revised to a three-domain approach without the discretionary domain (Schwartz & Carroll, 2003)—Carroll's (1979) approach also adds another level of difficulty in measuring CSR for the following reasons. First of all, expectations (i.e., economic, legal, and ethical) of firms are constantly changing. Expectations for discretionary responsibilities are arguably changing even more because they are affected by societal norms (i.e., societal expectation of what a firm should do beyond economic, legal, and ethical). If societal norms are constantly changing, it is logical to conclude that the definition of CSR will also constantly be changing. It is no wonder that authors have not been able to agree to a common definition. Often the debate of the meaning of CSR was most likely actually a debate of the societal norms and expectations of corporations. Moreover, this is another argument why it might be difficult to have objective measures of CSR thus making a case for more subjective measures such as those of employee, consumer, and other stakeholder perceptions.

As the field of CSR evolved, numerous related constructs emerged, such as corporate citizenship, which has sometimes been treated as separate from CSR while at other times interchangeably with CSR (Carroll, 1999). To distinguish corporate citizenship from CSR, Matten and Crane (2005) drew on political science to reframe the corporation as one that administers certain elements of citizenship. As just one illustrative example, a corporation can be administering citizenship rights in situations where the government is not fulfilling an expected role such as is the case of enabling access to clean water in certain countries.

Another related stream is firm influence on the environment as well as the drivers of firm environmental performance (Etzion, 2007). Although diverse, the literature often focuses on cost saving aspects of environmental performance (e.g., Hart & Ahuja, 1996), increased reputation (e.g., Westley & Vredenburg, 1991), and improved organizational capabilities such as innovation and product quality (e.g., Sharma & Vredenburg, 1998). This literature has also been referred to as sustainability (e.g., Shrivastava, 1995; Starik & Rands, 1995), sustainable development (e.g., Gladwin, Kennelly, & Krause, 1995), and the natural environment (e.g., Hart, 1995). Though the environment could be argued to be another stakeholder or fall under the broader CSR umbrella, this literature sometimes does not include the social dimension. Therefore some scholars have called for an integrated view that includes both social and environmental dimensions (Aguinis, 2011; Elkington, 1997; Waddock, 2004)—which is a path we follow in this study.

One of the most often cited related concepts to CSR is stakeholder theory (Freeman, 1984; Wartick & Cochran, 1985; Wood, 1991; for a review see Laplume, Sonpar, & Litz, 2008; for a four-factor model see Harrison & Wicks, 2013), which extends the shareholder view of the firm to one that is also focused on the relationships with and responsibilities towards various stakeholder groups (e.g., local community, government, non-profit organizations). Moreover, stakeholder groups—which were viewed as important under a shareholder view (e.g., those that are seen as revenue generating such as consumers and employees)—could be viewed in a broader light where not only is their revenue important, but also their well-being. As a result of the additional focus on well-being, numerous debates

emerged in the literature such as whether stakeholder theory is normative or instru-mental (e.g., Jones, 1995) or both (Freeman, 1994; Donaldson and Preston, 1995; Jones & Wicks, 1999; Schreck, van Aaken, and Donaldson, 2013)—or even that it is not possible to separate business decisions from moral content, also known as the "separation thesis" (Freeman, 1994). Margolis and Walsh (2003) further argue that there is a tension between societal and financial demands whether a firm wants one or not (see also Devinney, 2009); the question is what do managers do in response to those tensions. Therefore, scholars have clarified that stakeholder theory is not prescriptive but rather managerial by helping managers answer the questions for their own company on what they think should be the role of their firm as well as their responsibility towards stakeholders (Freeman, Wicks, & Parmar, 2004). On the other hand, Boatright (2006) finds a critical flaw in stakeholder theory being that it assumes that it is the manager's role to care for all stakeholders rather than trusting current market mechanisms.

Numerous other related constructs exist such as business citizenship, corporate social performance, corporate reputation, corporate social responsiveness, corpo-rate social rectitude, issues management, and public responsibility that are beyond the scope of this article. Although it can be argued that the diverse approaches to CSR potentially create confusion, it also demonstrates that there are many overlaps between different constructs (Carroll, 1999; Waddock, 2004). For example, envi-ronmental and social responsibility can be considered distinct constructs (i.e., the former is focused on the firms relationship with nature, the latter on relationships with society), there are many common elements—which is why we used a bifac-tor model for this study. All of the aforementioned constructs focus on the role of the firm beyond short-term shareholder wealth maximization and specifically, the role and impact of the firm on primary stakeholders (i.e., customers, employees, shareholders, suppliers) as well as secondary stakeholders (e.g., community, envi-ronment, government, and society in general). The perception that a firm is working for more than short-term profit has important implications for management research because perceptions of CSR have been shown to positively influence individuals (e.g., Carmeli et al., 2007; Jones, 2010; Maignan et al., 1999; Sully de Luque et al., 2008; Turban & Greening, 1997).

As can be seen from this brief review of CSR, not only are there different ap-proaches but also different logics (Orlitzky, 2011). In order to overcome the challenge of lack of definitional clarity in the field of business and society (e.g., Carroll, 1999; Waddock, 2004; Windsor, 2006) and to be clear upfront regarding our own logic, we used a definition that combines key approaches in the field and also sought clarity by collaborating with an expert panel of judges comprised of scholars in the field. First, for the definition, we built on Waddock's (2004) conceptualization of CSR, which combines the previously mentioned streams of (a) corporate social responsibility, (b) sustainable development, (c) corporate citizenship, and (d) stakeholder theory. As Waddock (2004) posits, there are many overlapping constructs in the field, which is why it was important to choose a definition that encompasses this complexity.

It is also important to explicitly state our definition so that researchers using both our model and our scale can understand its conceptual foundation. Building

on Waddock's (2004) definition, we define CSR as the following: *caring for the well-being of others and the environment with the purpose of also creating value for the business. CSR is manifested in the strategies and operating practices that a company develops in operationalizing its relationships with and impacts on the well-being of all of its key stakeholders and the natural environment*. We modified Waddock's (2004) original definition by adding a focus on well-being as well as creation of value for the business, which is in line with the propositions of Jensen (2002) and Orlitzky (2013) to tie CSR to a company's economic fundamentals. Such a definition emphasizes the embededness of CSR through strategies, structures, and practices, which represents a commitment to CSR that is integrated throughout the organization—as contrasted with symbolic practices in which CSR is administered by a few people in a separate department (e.g., CSR department or foundation). Defining CSR in this way also allows for micro-level research on employees for the following reasons. First, the concept of caring for the well-being of stakeholders (i.e., customers, employees, community, planet) can be measured at the micro-level. Second, the definition focuses on CSR that is integrated at all levels in the organization through strategies and operating practices—which is important for measuring employee perceptions because it is difficult to measure CSR that is managed by a unit completely separate from the majority of employees (e.g., corporate foundation, CSR department, environmental safety and governance department, public relations), of whose activities employees might not be aware. Finally, we include both social and environmental aspects, which is in line with previous definitions of CSR (e.g., Aguinis, 2011; Elkington, 1997; Porter & Kramer, 2006; Rupp, Williams, & Aguilera, 2010). On the other hand, measures that were built on Carroll's (1979) conceptualization such as that of Maignan and Ferrell (2000) do not differentiate environmental and social aspects. By including both social and environmental factors in the operationalization of our measure, users of the scale can distinguish the common as well as distinct impacts of each specific factor.

In the following section we propose how CSR can have a positive effect on employees and therefore the business, which is important because it has been found that CSR can also have negative effects on a business (Banerjee, 2007; Friedman, 1970; Levitt, 1958), thus not fulfilling the fiduciary duty towards shareholders (Marcoux, 2003). In this study, we specifically explore the impact on employee work attitudes as a form of business value.

EMPLOYEE PERCEPTIONS OF CSR AND HYPOTHESES

The extant literature suggests that CSR positively affects workplace behaviors and attitudes. Maignan and colleagues (1999) found that CSR is positively related to employee commitment. These scholars posit that employee commitment is influenced by CSR because CSR leads to work activities that are more enjoyable and also because employees have greater pride in the organization. Carmeli and colleagues (2007) explore how perceived image or prestige has a positive effect on employees—CSR was found to positively influence organizational identification and had a stronger effect than perceived market and financial performance. Building

on organizational identification theory in addition to signaling theory, Turban and Greening (1997) found that prospective employees identify more strongly with the organization when they perceive an organization to be more socially responsible. Morevoer, Jones (2010) found that CSR impacts retention, in-role performance, and organizational citizenship behaviors.

However, the mechanisms through which employee perceptions of CSR impact their work behaviors and attitudes are still unclear. In a content analysis of 181 articles in top tier management journals, only thirteen articles were found to explore mediation effects (Aguinis & Glavas, 2012). Moreover, only three of those articles explored mediators at the individual level of analysis, with those mediators being followers' perceptions of visionary leadership (Sully de Luque et al., 2008), organizational identification (Carmeli et al., 2007), and pride (Jones, 2010). In addition, there is still a lack of clarity of the roles variables play, whether they are antecedents, outcomes, mediators, or moderators—and under which conditions (Aguinis & Glavas, 2012). For example, the influence of leadership has often been studied as an antecedent to CSR (e.g., Agle et al., 1999; Ramus & Steger, 2000; Weaver, Treviño, & Cochran, 1999), while Sully de Luque and colleagues (2008) studied leadership as a mediator.

In this study, we explore the effects of employee perceptions of organizational climate. Although organizational climate has been primarily studied at an organizational level, it has also been studied at the individual level of analysis as psychological climate (e.g., Brown & Leigh, 1996). Psychological climate is the perception that employees have of the work environment as being psychologically safe (e.g., through managers being supportive) and meaningful (Brown & Leigh, 1996). In a meta-analysis, employee perceptions of psychological climate were found to have a significant and positive relationship with employee work attitudes, motivation, and performance (Parker et al., 2003). Because climate is influenced by perceptions of CSR (Aguilera et al., 2007), we explore how CSR can lead to a climate of support and meaningfulness.

The literatures on organizational justice and perceived organizational support (POS) shed further light on potential underlying mechanisms of the CSR-outcomes relationship. Perceptions of organizational policies and practices have been found to influence employees such as perceived organizational support (Rhoades & Eisenberger, 2002) and organizational justice (Colquitt et al., 2001). However, taking organizational justice as an example, it is possible that organizational policies and practices do not have to be directed towards the employee directly in order to have an effect—if the organization is being fair to others, employees might respond positively. Specifically, Rupp, Ganapathi, Aguilera, and Williams (2006) and Rupp (2011) posit that the traditional focus of organizational justice be expanded to also include an individual's perception of how others are treated. If organizational justice leads to perceptions of fairness, then how others are treated (e.g., the organization contributes to the well-being of people) also signals to an employee the fairness of organizational practices and policies (e.g., CSR practices and policies). Similarly, Choi (2008) found that in addition to perceptions of how an employee is treated, employees are influenced by the degree to which they assess the fairness of an

organization as a whole, which in turn influences organizational commitment. Moreover, perceived organizational support (POS) is related to the perception of fairness of the organization (Wayne, Shore, Bommer, & Tetrick, 2002). Moreover, POS has many similarities with CSR. In POS, the focus is on how the organization cares for the well-being of employees (Rhoades & Eisenberger, 2002). Our definition of CSR also explicitly focuses on caring for the well-being with the difference being that CSR is focused not only on employees but also other stakeholders (e.g., community). In other words, treating people well (e.g., fairness and caring for well-being) signals to an employee that they might be treated well. For example, the psychological contracts literature has put forward that interpretations of past exchanges and witnessing fairness towards others could signal to employees that the organization will treat them fairly as well (Rousseau, 1995).

Therefore, we expect a similar impact of CSR on job satisfaction and organizational commitment as found in the POS and organizational justice literature. When employees perceive that the organization is supporting them, they believe the organization is being fair and therefore respond positively—for example, through increased job satisfaction and organizational commitment (Rhoades & Eisenberger, 2002). In another meta-analysis, Colquitt and colleagues (2001) also found that perceived fairness in an organization is related to job satisfaction. Eisenberger, Armeli, Rexwinkel, Lynch, and Rhoades (2001) found that when organizations supported employees, they felt obligation to reciprocate, and thus increased affective commitment. Similar to the previously discussed organizational justice literature, we expect that employee perceptions of fairness and caring for others will also have an impact on job satisfaction and organizational commitment. It is important to note that not only do we expect an impact on job satisfaction and organizational commitment, but also these two variables have been found in a meta-analysis to be the two most
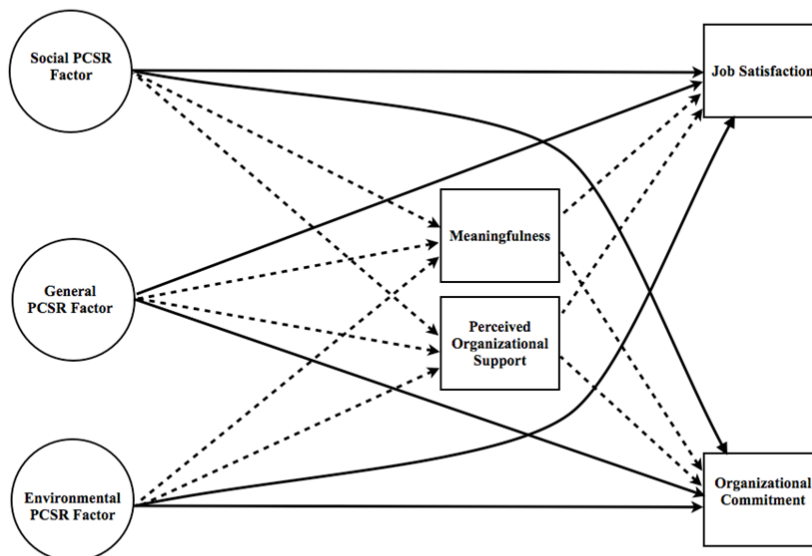

Figure 1: Theoretical Model Linking Perceived Corporate Social Responsibility to Job Satisfaction and Organizational Commitment

powerful predictors of employee behavior and therefore are recommended to be used as the main variables for measuring job attitudes (Harrison, Newman, & Roth, 2006).

While the previous section explains why perceptions of CSR—in other words, perceptions of caring and fairness for others—might have an effect on employees, we propose that there are also mediating mechanisms through which CSR has an effect on employee attitudes. Specifically, CSR could contribute to an employee's sense of meaningfulness and purpose at work as well as POS, which in turn influences job satisfaction and organizational commitment—as shown in Figure 1.

Traditionally, research in management and psychology has paid little attention to the impact on employees of meaningfulness and a sense of purpose at work (Bunderson & Thompson, 2009; Pratt & Ashforth, 2003). Wrzesniewski (2003) puts forward that meaningfulness is subjective and that in addition to exploring the *kind* of work, it is also important to explore the *relationship* an employee has to their work and organizations. Wrzesniewski (2003) further builds upon a framework put forward by Bellah and colleagues (1985) as well as Schwartz (1986, 1994) in which employees have three orientations towards work: (1) Job orientation in which material benefits are important; (2) Career orientation where advancement and achievement (e.g., pay, prestige, status) are the main focus of work; and (3) Calling orientation in which fulfillment is found through making the world a better place. While the first two orientations have been more extensively studied, the latter orientation has an important—and perhaps overlooked—influence on employees.

The most closely related construct to meaningfulness that has been explored in more depth is task significance (Hackman & Oldham, 1976). However, Grant (2008) stated that "the findings [of the study] suggest that task significance is not merely received from job characteristics and social cues and then processed as job-focused cognition isolated from other people" (Grant, 2008: 119)—instead, the perception of social impact and social worth influences an employee's sense of significance and purpose. Grant (Grant, 2008: 119) further states that based on initial findings, significance may play a much stronger role in influencing employees than previously considered in the literature. We posit that the perception that employees are working for an organization making a social impact (i.e., CSR) may also influence an employee's sense of meaningfulness at work. Pratt and Ashforth (2003) proposed that employees find meaningfulness not only "in work" (i.e., their jobs), but also "at work" by working for organizations—meaningfulness comes from an employee's membership in their organization and not only from what they do. Beadle and Knight (2012) put forward a model in which meaningfulness is derived from numerous sources, especially related to work that aligns to one's virtues. The authors focus on the production of goods internal to practices, whereas meaning could come from the perception that the employee is contributing to a greater cause. Moreover, in a review of the meaningfulness literature, Rosso and colleagues (2010) also propose that when employees believe that their organization is contributing to the greater good, they will find greater meaningfulness at work.

Finally, although the peer-reviewed literature has not empirically explored the relationship between CSR and meaningfulness, numerous scholars have written books that are full of anecdotes, cases, and stories from companies about how

employees find a deeper sense of purpose when they perceive they are working for socially responsible companies (Gardner, Csikszentmihályi, & Damon, 2001; Novak, 1996; Paine, 2003; Sisodia, Wolfe, & Sheth, 2007; Willard, 2002). Therefore, we propose that when the organization is perceived to care for the well-being of others, it sends a signal to employees that they are working in an organization that has a higher purpose.

> *Hypothesis 1. An employee's perception of finding meaningfulness at work will partially mediate the relationship between perceived corporate social responsibility with (a) job satisfaction and (b) organizational commitment.*

To further differentiate the effects of PCSR on employees, we build on the framework of Rupp, Shao, Thornton, and Skarlicki (2013) and separate third-party from first-party effects of CSR on employees. Third-party effects of CSR occur when employees perceive that the organization is caring for the well-being of others outside of the organization through actions such as embedding societal and environmental benefits in its products and services (e.g., fair trade, sustainable features). First-party effects of CSR occur when the organization treats its employees well. Specifically, Rupp and colleagues (2013) propose that CSR can have an effect above and beyond that of direct effects (e.g., distributive justice, POS), because when organizations treats others well, it sends a signal to employees of the character of the organization. In the previous section, we proposed that such third-party effects signal to an employee that the organization is working towards a higher purpose, which results in employees finding meaningfulness at work. To further differentiate the third-party effects, we also account for the first-party effects by measuring the mediating influence of POS on employees. As previously mentioned, POS is positively and significantly related to organizational commitment (Choi, 2008; Rhoades & Eisenberger, 2002) and to job satisfaction (Colquitt et al., 2001; Rhoades & Eisenberger, 2002).

> *Hypothesis 2. An employee's perception of organizational support at work will partially mediate the relationship between perceived corporate social responsibility with (a) job satisfaction and (b) organizational commitment.*

METHOD

Setting and Participants

A web-based survey was used to collect data from 827 employees in eighteen organizations based in North America. For the study, the food and agriculture industry was selected due to the diversity of the industry. The organizations in the food and agriculture industry vary in commitment to CSR from very high to those that are just beginning to implement CSR (U.S. Dairy, 2012), thus leading to greater potential variance of employee perceptions of CSR—an important condition for testing effects of perceived CSR. Finally, there is diversity in size and scope of organizations from small family farms to large food companies to retail companies as well as partner non-profits related to the industry.

We specifically partnered with Dairy Management Inc (DMI)—which coordinates the dairy industry—to collect a diverse sample that is representative of the food and

agriculture industry. Although there is variability in the commitment in the food and agriculture sector, the dairy industry has been identified as an industry that is working towards going beyond symbolic CSR activities to those that are substantive. Many of their CSR initiatives are being piloted for the U.S. Department of Agriculture so that they can be applied to the broader food sector (see www.usdairy.com). Thirty-seven organizations—most of which are organizations that have food and agriculture products and services beyond dairy—were approached that represent 80% of production and processing of dairy in the US. Of the thirty-seven members, thirteen organizations elected to participate as well as five partner organizations in the broader food industry resulting in a total of eighteen participating organizations. Senior members from the participating organizations sent emails inviting employees to participate in a web-based survey resulting in 827 surveys and a 35% response rate. Participants completed self-administered surveys on a voluntary basis and on-line. In order to reduce common method variance, surveys measuring perceived corporate social responsibility were sent initially and follow-up surveys measuring outcome measures sent approximately one month later. In one organization, paper surveys were sent via mail because the organization did not collect employee e-mails due to internal privacy policies. The paper surveys were sent to all full-time employees of the organization resulting in a response rate of 19% for this specific organization. This organization lowered the overall response rate to 35%. Without this organization that distributed the surveys in white-paper form, the response rate for the other organizations was 62%. To ensure that this organization did not result in a biased sample, we compared the demographics of the responses to firm demographics finding that the sample was representative of the organization.

The mean age of participants in the sample was 44.3 (SD = 11.7), with 40.5% being male. Participants came from companies and worked in a range of sectors: 43.8% in retail, 8.3% in non-governmental organizations, 7.1% were in milk and crop production (i.e., farming), 6.2% in processing, 4.5% in transport, 4.4% in distribution, 2.3% in packaging, 1.1% in government organizations, and 22.4% in other roles. Forty-three percent of the participants have worked for their company ten or more years, 21.4% for five to ten years, 26.7% for one to five years, and 8.6% for a year or less. About half of the sample, 45.2%, had completed a four year college degree or higher.

Measures

Perceived Corporate Social Responsibility

We measured participants' perceptions of their organization's CSR using the *Perceived Corporate Social Responsibility* (PCSR) scale. The section that follows briefly outlines the process of development and validation of the scale, while a more detailed explanation can be found in Appendix 1.

First, items were initially developed using a deductive approach for generating items based on the literature and guiding definition presented earlier in this paper. Then we obtained feedback and modifications of items from experienced scholars in this area. Next, we sent a list of items to a panel of seventeen experts in CSR

who rated the fit of each item to our guiding definition. Then a series of studies was undertaken to further refine and validate the scale. The final items included in the scale can be found in Appendix 2. Table 1 shows the descriptive statistics for the items and Table 2 shows the variances, covariances, and correlations for items.

Table 1: Frequencies of Responses, Means, and Standard Deviations for Scale Items in Confirmatory Study

Item	Frequency of responses on items								Item	
	1	2	3	4	5	6	7		*M*	*SD*
1	19	29	62	88	182	280	114		5.17	1.45
2	3	5	11	41	96	290	331		6.11	1.04
3	8	16	41	219	180	239	70		5.00	1.23
4	3	13	23	95	174	292	174		5.58	1.18
5	15	47	47	204	193	202	55		4.75	1.37
6	17	58	46	225	185	188	43		4.63	1.38
7	13	35	44	186	162	252	66		4.94	1.36
8	11	50	38	240	172	204	44		4.71	1.33

Table 2: Variances (italicized in principal diagonal), Covariances (below principal diagonal), and Correlations (above principal diagonal) for Items Used in the Scale in Confirmatory Study

	Social					Environmental			
	1	2	3	4		5	6	7	8
1	*2.09*	0.50	0.41	0.52		0.31	0.32	0.37	0.43
2	0.75	*1.08*	0.45	0.55		0.26	0.26	0.33	0.31
3	0.73	0.58	*1.52*	0.50		0.33	0.33	0.36	0.41
4	0.89	0.68	0.73	*1.40*		0.31	0.34	0.40	0.31
5	0.61	0.37	0.55	0.50		*1.88*	0.87	0.68	0.70
6	0.64	0.37	0.56	0.56		1.65	*1.91*	0.70	0.70
7	0.73	0.47	0.61	0.64		1.27	1.32	*1.85*	0.74
8	0.83	0.42	0.67	0.64		1.27	1.28	1.33	*1.76*

As shown in Figures 2 and 3, we developed two separate four-item scales for each factor (i.e., social and environmental) with coefficient alpha for the social scale being 0.78 (95% CI [0.76, 0.81]) and coefficient alpha for the environmental scale being 0.92 (95% CI [0.91, 0.93]). For the congeneric scale (i.e., social and environmental responsibility combined in one composite scale), coefficient alpha is 0.87 (95% CI [0.86, 0.89]).

As explained in the prior section as well as Appendix 1, we expected that social and environmental responsibility would partially overlap but also have distinct attributes. Therefore, as shown in Figure 4, we also developed a scale that follows the structure of a bifactor model, which was best suited for our theoretical approach (see Reise, Morizot, & Hays, 2007, for a theoretical justification of the model; or Holzinger & Swineford, 1937, for its original development). Items in a bifactor model are a function of two factors: (a) a general factor that represents a common construct partly responsible for all items (i.e., all items are manifestations due to a common overarching factor representing general CSR which consists of both social and environmental responsibility) and (b) also consists of specific constructs that
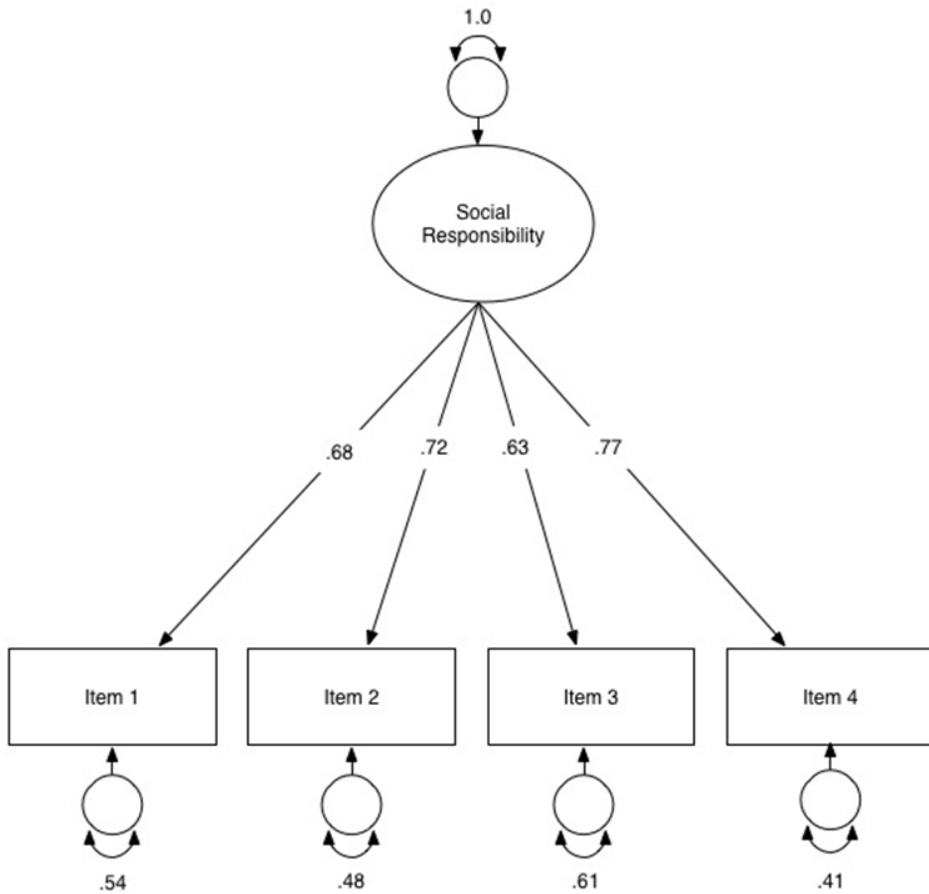
Figure 2: Social Responsibility Scale with Path Coefficients and Residual Variances

load onto a subset of items. In our case, the specific constructs are social or environmental factors, with each loading onto half of the items. Because of the general factor, a bifactor model is different from a model with two factors that are correlated. A bifactor model of CSR can be used to make further contributions to the literature because it helps explain overlaps among related streams in the literature (e.g., social and environmental) and uses these overlaps as a strength of CSR rather than being seen as a source of confusion and a weakness. By using a bifactor model, we can explore not only how a general factor that is common to both social and environment constructs impacts outcome variables (e.g., job satisfaction), but we can also measure whether a specific factor (e.g., social or environmental) has an influence on outcomes above and beyond the general factor.

The results suggest that the bifactor model fits very well, RMSEA = 0.031, RMSEA 90% CI [0.003, 0.053], SRMR = 0.011, CFI = 0.997, TLI = 0.994. Also, in order to evaluate how well our scale conformed to the theoretical model, we compared the bifactor model to a nested model of a congeneric model (i.e, one-factor model) and a two-correlated-factor model (the equivalent model of a hierarchical two-factor model). As seen in Table 3, the bifactor model had a better overall fit
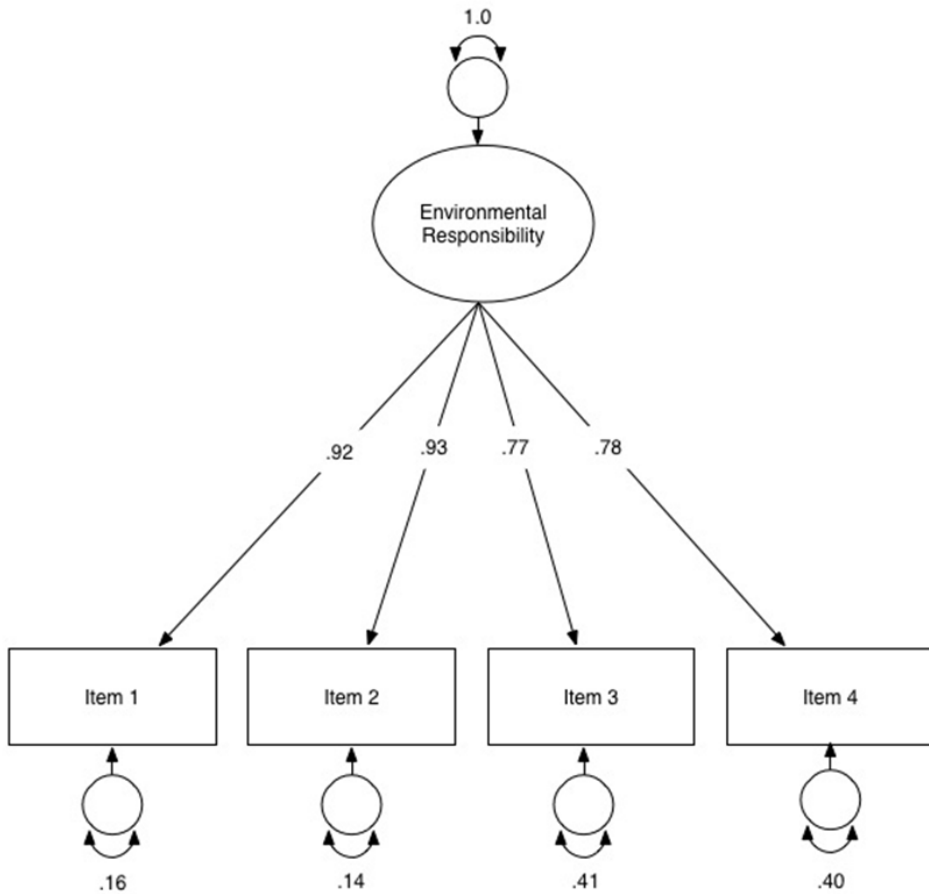
Figure 3: Environmental Responsibility Scale with Path Coefficients and Residual Variances

than a congeneric (χ^2 difference ($\chi^2 = 774.73$, $df = 8$, $p < .001$) or two-factor model (χ^2 difference $= 205.1$, $df = 7$, $p < .001$)). Finally, as explained in Appendix 1, new data was used (i.e., the sample in the main study) to further assess construct validity—specifically, convergent, discriminant, and criterion-related validity.

Correspondingly, the PCSR Scale was shown to (a) be well modeled with the bifactor model, (b) have satisfactory reliability when the two dimensions are taken individually (when the sum of each of the four items per both factors are taken), (c) have demonstrated convergent validity, (d) have demonstrated discriminant validity, and (e) have demonstrated criterion-related validity—with points c, d, and e confirmed in a good fitting structural equation model. In short, we have shown that the PCSR Scale is a quality measurement device that also fits well with the existing literature and yet also extends the literature by providing a way to measure the multi-construct framework of CSR.

Job satisfaction
For the dependent variable, job satisfaction, we used the Overall Job Satisfaction Questionnaire (Cammann, Fichman, Jenkins, & Klesh, 1983), which has three items
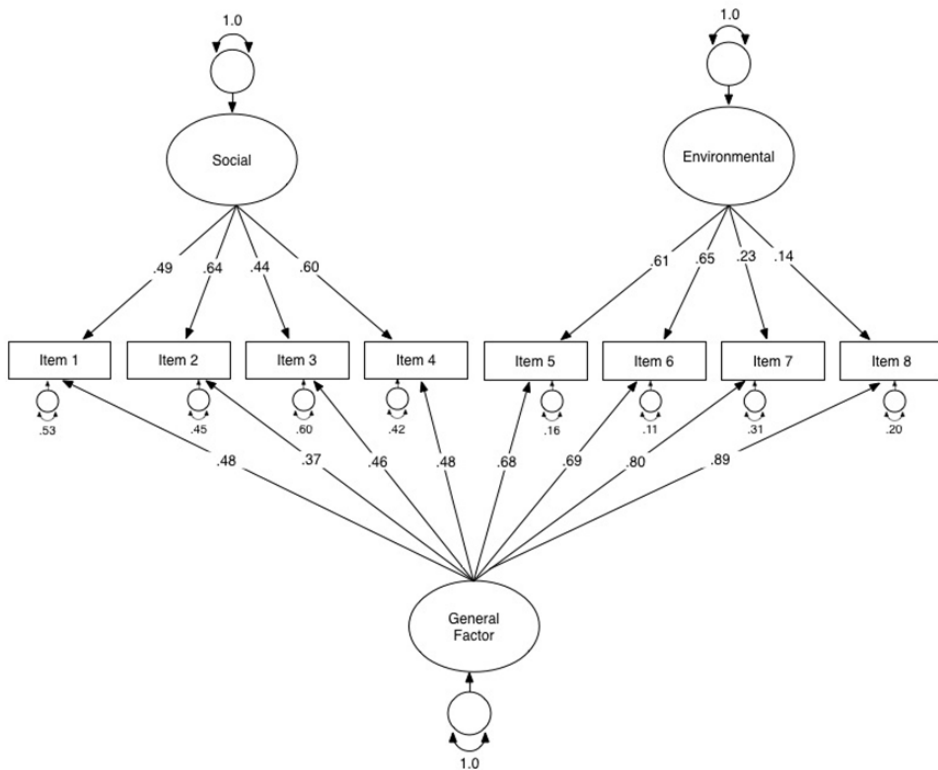
Figure 4: Bifactor Model from Confirmatory Study

that measure global worker satisfaction with a job $\alpha\alpha\alpha\alpha\alpha\alpha = 0.88$ and 95% CI [0.87, 0.90]). For job satisfaction and the following scales, responses were obtained using a seven-point Likert scale ranging from 1 = *strongly disagree* to 7 = *strongly agree*. Items from this and the following scales are listed in Appendix 2.

Organizational Commitment
For the second dependent variable, organizational commitment, we used all eight items from the affective component of the organizational commitment scale developed by Allen and Meyer (1990) ($\alpha\alpha = 0.90$ and 95% CI [0.89, 0.92]).

Meaningfulness
For the mediator, we used all three items that represent the meaning scale that is part of the psychological empowerment construct (Spreitzer, 1995) ($\alpha\alpha = 0.97$ and 95% CI [0.96, 0.97]).

Perceived Organizational Support
For the second mediator, perceived organizational support (POS), we used the eight-item short form (Eisenberger, Cummings, Armeli, & Lynch, 1997; Lynch, Eisenberger, & Armeli, 1999) ($\alpha\alpha = 0.91$ and 95% CI [0.89, 0.93]).

Control Variables
We controlled for gender and tenure.

Table 3: Item Discrimination Results of Different Confirmatory Models in Confirmatory Study

	Model A congeneric			Model B two-factor			Model C bifactor		
				social	env		common	social	env
1	0.44			0.68			0.48	0.49	
2	0.38			0.71			0.37	0.64	
3	0.44			0.64			0.46	0.44	
4	0.46			0.77			0.48	0.60	
5	0.89				0.91		0.68		0.61
6	0.90				0.93		0.69		0.65
7	0.80				0.78		0.80		0.23
8	0.81				0.79		0.89		0.14
df	20			19			12		
c2	795.86			226.23			21.13		
CFI	0.776			0.940			0.997		
TLI	0.686			0.912			0.994		
SRMR	.122			.052			.011		
RMSEA	0.223 [0.210, 0.237]			0.118 [.105, 0.132]			0.031 [0.003, 0.053]		
Model comparison				B vs A $\chi^2(1) = 569.63$, $p < 0.001$			C vs A $\chi^2(8) = 774.73$, $p < 0.001$		
							C vs B $\chi^2(7) = 205.1$, $p < 0.001$		

Note: env = environmental factor; CFI = comparative fit index; TLI = Tucker and Lewis index; SRMR = standardized root mean square residual; RMSEA = root mean square error of approximation; brackets include 90% confidence intervals; χ^2 = chi-squared

RESULTS

The means, standard deviations, and intercorrelations of the study variables are provided in Table 4. Coefficient alpha (α) values are listed in the diagonal.

We expected perceived corporate social responsibility (PCSR) to be positively related to job satisfaction and organizational commitment. In addition, we expected that the relationship between PCSR with job satisfaction and organizational commitment will be partially mediated by an employee's perception of finding meaningfulness at work (Hypothesis 1) and perceived organizational support (Hypothesis 2). Our partially-mediated model fits very well, as shown by the RMSEA (0.044), RMSEA 90% CI [0.041, 0.048], SRMR (0.058), CFI (0.94), and TLI (0.93). Correspondingly, interpretation of the specific structural coefficients is meaningful. For testing the mediation effects, we used indirect effects analysis (i.e., paths from the independent variable to the mediator and from the mediator to the dependent variable are multiplied). Specifically we calculated standardized indirect effects from the standardized scores (Preacher & Hayes, 2008; Raykov, Brennan, Reinhardt, & Horowitz, 2008), which has been preferred and also has advantages of interpretability of effect sizes and being able to compare results across studies (Cheung, 2009). Table 5 provides

Table 4: Descriptive Statistics, Reliability Estimates, and Study Variable Intercorrelations

Variable	M	SD	1	2	3	4	5	6	7
1. Gender	1.41	0.49							
2. Tenure	3.98	1.06	-0.09#						
3. Job satisfaction	5.46	1.09	0.04	0.06	(0.88)				
4. Organizational commitment	4.88	1.19	0.06	0.19*	0.68†	(0.90)			
5. Meaningfulness	5.62	1.20	0.01	0.15#	0.63†	0.64†	(0.97)		
6. Perceived organizational support	5.31	1.17	0.09	-0.00	0.60†	0.53†	0.32†	(0.91)	
7. PCSR	5.12	0.94	-0.05	0.05	0.51†	0.459#	0.42†	0.66†	(0.87)

Note: Gender: 1 = female, 2 = male; Tenure: 1 = Three months or less, 2 = Less than a year, 3 = 1–5 years, 4 = 5–10 years, 5 = 10 or more years; $N = 827$ for gender and tenure; $N = 783$ for job satisfaction; $N = 351$ for organizational commitment; $N = 348$ for meaningfulness; $N = 233$ for perceived organizational support; $N = 775$ for perceived corporate social responsibility. PCSR = perceived corporate social responsibility. Coefficient (a) reliabilities are shown in the diagonal.
* $p < .05$; # $p < .01$; † $p < .001$.

the results of the indirect effects tests as well as direct effects using this procedure, with all structural coefficients reported in standardized form.

Hypothesis 1a proposed that meaningfulness partially mediates the relationship between PCSR and job satisfaction, which was supported by the model (b = 0.151, $p < .001$) resulting from indirect effects analysis (i.e., paths from the PCSR to meaningfulness and from meaningfulness to job satisfaction are multiplied). In other words, the general PCSR factor increased meaningfulness (b = 0.327, $p < .001$) that in turn increased job satisfaction (b = 0.463, $p < .001$). In addition, meaningfulness mediates the relationship between the social PCSR factor and job satisfaction (b = 0.132, $p < .001$) resulting from indirect effects analysis. In other words, the social PCSR factor increased meaningfulness (b = 0.284, $p < .001$) that in turn increased job satisfaction (b = 0.463, $p < .001$). However, the model including mediation between job satisfaction with the specific environmental factor (b = 0.025, $p = .383$) was not statistically significant. Even though the mediation model with the specific environmental factor was not significant, Hypothesis 1a was supported because the model involving the general PCSR factor was statistically significant. In other words, both social and environmental responsibility mediated the relationship. In addition, the social factor had an additional effect beyond the common construct derived from the social and environmental factors.

Hypothesis 1b proposed that meaningfulness partially mediates the relationship between PCSR and organizational commitment, which was supported by the model (b = 0.151, $p < .001$). In other words, the general PCSR factor increased meaningfulness (b = 0.327, $p < .001$) that in turn increased organizational commitment (b = 0.462, $p < .001$). Therefore, Hypothesis 1b was supported. In addition, meaningfulness mediates the relationship between the social PCSR factor and organizational commitment (b = 0.131, $p < .001$) resulting from indirect effects analysis. In other words, the social PCSR factor increased meaningfulness (b = 0.284, $p < .001$) that in turn increased organizational commitment (b = 0.462, $p < .001$). However, the model including mediation between organizational commitment with the specific environmental factor was not statistically significant (b = 0.025, $p = .382$).

Table 5: Structural Equation Model Results

Indirect and direct effects	Structural coefficients	SE
Direct Effects		
PCSR General Factor → Meaningfulness	0.327†	0.051
PCSR Social Factor → Meaningfulness	0.284†	0.055
PCSR Environmental Factor → Meaningfulness	0.054	0.062
PCSR General Factor → POS	0.574†	0.043
PCSR Social Factor → POS	0.677†	0.048
PCSR Environmental Factor → POS	0.042	0.062
Meaningfulness → Job Satisfaction	0.463†	0.039
Meaningfulness → Org. Commitment	0.462†	0.044
POS → Job Satisfaction	0.364*	0.039
POS → Org. Commitment	0.167	0.238
PCSR General Factor → Job Satisfaction	0.080	0.093
PCSR Social Factor → Job Satisfaction	0.114	0.117
PCSR Environmental Factor → Job Satisfaction	-0.016	0.045
PCSR General Factor → Org. Commitment	0.133	0.145
PCSR Social Factor → Org. Commitment	0.250	0.164
PCSR Environmental Factor → Org. Commitment	-0.004	0.048
Indirect Effects		
PCSR General Factor → Meaningfulness → Job Satisfaction (H1a)	0.151†	0.027
PCSR Social Factor → Meaningfulness → Job Satisfaction (H1a)	0.132†	0.027
PCSR Environmental Factor → Meaningfulness → Job Satisfaction (H1a)	0.025	0.029
PCSR General Factor → Meaningfulness → Org. Commitment (H1b)	0.151†	0.028
PCSR Social Factor → Meaningfulness → Org. Commitment (H1b)	0.131†	0.027
PCSR Environmental Factor → Meaningfulness → Org. Commitment (H1b)	0.025	0.028
PCSR General Factor → POS → Job Satisfaction (H2a)	0.209*	0.086
PCSR Social Factor → POS → Job Satisfaction (H2a)	0.247*	0.097
PCSR Environmental Factor → POS → Job Satisfaction (H2a)	0.015	0.022
PCSR General Factor → POS → Org. Commitment (H2b)	0.096	0.138
PCSR Social Factor → POS → Org. Commitment (H2b)	0.113	0.160
PCSR Environmental Factor → POS → Org. Commitment (H2b)	0.007	0.014

Model fit: RMSEA = 0.044, RMSEA 90% CI [0.041, 0.048], SRMR = 0.058, CFI = 0.94, and TLI = 0.93.
Note: N = 786. SE = standard error; PCSR = perceived corporate social responsibility; POS = perceived organizational support; Org. = organizational; RMSEA = root mean square error of approximation; χ^2 = chi-squared; CI = confidence interval; SRMR = standardized root mean square residual; CFI = comparative fit index; TLI = Tucker and Lewis index; H = hypothesis.
* $p < .05$; # $p < .01$; † $p < .001$.

Hypothesis 2a proposed that POS partially mediates the relationship between PCSR and job satisfaction, which was supported by the model (b = 0.209, $p < .05$) resulting from indirect effects analysis (i.e., paths from the PCSR to POS and from POS to job satisfaction are multiplied). In other words, the general PCSR factor increased POS (b = 0.574, $p < .001$) that in turn increased job satisfaction (b = 0.364, $p < .05$). In addition, POS mediates the relationship between the social PCSR factor and job satisfaction (b = 0.247, $p < .05$) resulting from indirect effects analysis. In other words, the social PCSR factor increased POS (b = 0.677, $p < .001$) that

in turn increased job satisfaction (b = 0.364, $p < .05$). However, the model including mediation between job satisfaction with the specific environmental factor (b = 0.015, $p = .489$) was not statistically significant. However, even though mediation models with the specific environmental factor was not significant, Hypothesis 2a was supported because the model involving the general PCSR factor was statistically significant. In other words, both social and environmental responsibility mediated the relationship. In addition, the social factor had an additional effect beyond the common construct derived from the social and environmental factors.

Hypothesis 2b proposed that POS partially mediates the relationship between PCSR and organizational commitment, which was not supported by the model (b = 0.096, $p = .485$). In addition, the model including mediation between organizational commitment with the specific social (b = 0.113, $p = .479$) and environmental factors (b = 0.007 $p = .604$) were not statistically significant. Therefore, Hypothesis 2b was not supported.

Results of Supplementary Analyses

We also tested a two-factor model, in which the factors were correlated. As will be explained in the discussion, the differing results between a bifactor and two-factor model further build the case empirically for the theoretical bifactor arguments we set forth. The main difference between the two-factor and bifactor models was that in a bifactor model, the social factor had an influence above and beyond the environmental factor, which would not have been able to be discerned in a two-factor model.

In addition, one of the main propositions in the article is that employees derive meaningfulness from how the organization treats third parties rather than how the organization treats the employee directly. To rule out the possibility that meaningfulness is derived from perceptions of how the employee is treated such as POS, we tested the same model in this study but with meaningfulness as an outcome variable. The relationship between POS and meaningfulness was not significant (b = -0.230, $p = .339$), nor were the indirect effects with POS mediating the relationship with general PSCR (g = -0.202, $p = .343$), social (g = -0.156, $p = .347$), and environmental factors (g = -0.008, $p = .617$). These results further justify why meaningfulness and POS should both be mediators because they tap into different aspects of PCSR.

DISCUSSION

In this study we found that perceived CSR (PCSR) is related to both job satisfaction and organizational commitment, and that this relationship is mediated by meaningfulness, while perceived organizational support (POS) mediates the relationship between PCSR and job satisfaction, but not organizational commitment. In no cases did the environmental factor of PCSR have a significant relationship. Because we are using a bifactor model, this does not mean that the environmental factor did not have an impact. The general PCSR factor accounts for what is common between social and environmental dimensions of PCSR. However, the social factor did have a positive significant relationship—above and beyond the general common factor—

with job satisfaction and organizational commitment, mediated by meaningfulness, as well as with only job satisfaction when mediated by POS.

Therefore, our article makes the following four contributions. First, we contribute to the broader management literature by finding that work meaningfulness is derived from how the organization treats others and not from how the organization treats the employee. Traditionally, meaningfulness has been studied as part of a job characteristic (e.g., task significance) but empirical examinations have been lacking on how individuals can find work meaningful when they work for organizations that they believe have a social purpose. In our study, third-party practices and actions signal to the employees a sense of higher purpose (e.g., contributing to the greater good), which in turn increases work meaningfulness. Three findings were especially interesting. First, although psychological climate scholars have found that support can lead to meaningfulness (e.g., Brown & Leigh, 1996), we found that when employees perceive that support (i.e., POS) comes from CSR, there is no effect on their commitment to the organization. Second, we found that employees find meaningfulness from PCSR only when actions are directed towards third parties. Third, the social factor of PCSR had an effect above and beyond the common factor. Taken together, these findings suggest that meaningfulness is relational in nature, with employees finding a sense of higher purpose based on how the organization treats others.

Second, we contribute to the CSR literature by answering the calls for micro-level studies as well as exploring potential mediators of the CSR-outcomes relationship (Aguinis & Glavas, 2012; Carroll & Shabana, 2010; Lee, 2008). The extant CSR literature is inconclusive as to whether CSR creates positive business value. However, numerous scholars have put forward that searching for a generalized finding is simplistic—rather CSR can have both positive and negative effects, which makes it important to understand conditions of why and how CSR can create positive business value (Aguinis & Glavas, 2012; Wood, 2010). For example, we did not find any significant direct effects of PCSR with the outcome variables. However, when taking into account mediating variables (i.e., meaningfulness and POS), PCSR does have a positive significant relationship with the outcome variables. Therefore, it is possible that previous studies, in which there was no main effect of CSR on outcomes, could have prematurely drawn conclusions that CSR has no positive relationship with business value. It just might be that CSR might have positive effects, but only through certain mediators—as we found in our study.

Third, we contribute to micro-level research in CSR and in management by creating a reliable and valid scale that focuses on employee perceptions of CSR (see Appendix 1). In comparison to most measures of CSR, which are aggregated to the macro-level, by focusing on perceptions of employees, the PCSR Scale can assist researchers studying the relationship between perceptions and individual behaviors, attitudes, and performance. By doing so, we open up additional possibilities for the merger of studies in the fields of CSR and management.

Fourth, a bifactor model furthers not only our understanding of CSR, but also is a general model that can be used in other aspects of management theory (e.g., aptitude tests). One of the many potential uses for a bifactor scale is in the context

of latent variable models (e.g., a structural equation model), so that the factors can be used as predictors or outcomes in future research. In such models the correlation of constructs is disattenuated for measurement error that exists for manifest variables. Thus more pure correlation coefficients can be obtained by way of the correlation among factors instead of individual variables, which inherently contain error. Specifically, for CSR, a bifactor model is useful because the field has previously seemed confusing with many overlapping constructs and unclear boundaries between constructs (Carroll, 2008; Waddock, 2004). Two such constructs that we explore are social and environmental responsibility, finding that both have common elements (i.e., general factor in our bifactor model) that influence employees, while each also has distinguishable properties above and beyond the general factor. For example, beyond the general factor, we find that social responsibility is significantly related to job satisfaction and organizational commitment, while environmental responsibility is not. Thus, there seem to be other mechanisms influencing employees that future research could explore. For example, social responsibility could be tapping into a more relational approach. Aguilera and colleagues (2007) proposed that CSR has three underlying mechanisms of instrumental, deontic (i.e., moral), and relational. Both environmental and social responsibility can be instrumental (i.e., CSR is good for business) as well as deontic (i.e., CSR is the right thing to do). However, what distinguishes social from environmental responsibility is the relational component. Social responsibility, by nature of its definition, takes into account the relationships with other human beings (e.g., community, customers, employees, suppliers). As a result, social responsibility opens itself up to the extant literature on relationships that can be integrated into research on social responsibility to help explain the impact on employees. For example, Grant (2012) built on relational job design and found that when employees interact with the beneficiaries of their CSR work, the impact on employee outcomes was greater. Also, Cropanzano and Rupp (2008) built on theories of social exchange and organizational justice to propose a relational model of CSR. These are just two examples, but the potential exists for other fields of study that focus on the interactions between people to be integrated in CSR research (e.g., psychology, sociology). Therefore, there is potential to greatly expand both our understanding of CSR as well as of management in general.

Practical Implications

First, the PCSR Scale could allow for building a better business case for CSR by exploring the impact on employees (i.e., as a mediator) who then subsequently impact business outcomes. In addition, a bifactor model allows for exploration of the mechanisms by which employees are impacted and thus can inform firm strategies of implementing CSR. Third, the PCSR Scale can be used to measure the difference between perception and actual CSR practices. Because our scale is built on the premise of the degree in which CSR is embedded, it is possible that employees are not aware of CSR actions and policies; thus, it offers an opportunity to communicate and potentially positively influence those employees. However, we also want to caution that firms should be weary if employees' PCSR is much greater

than what the firm is actually doing. Firms might be (un)intentionally projecting an image of corporate responsibility which employees might find disingenuous in the long-term—and lead to negative consequences (Glavas & Godwin, 2013).

Limitations and Future Research Directions

One limitation is that we use cross-sectional data. However, we conducted surveys at two separate times to help control for common method variance as well used Structural Equation Modeling supported by theory to predict the causal direction of the conceptual model. Another limitation was that the study was confined to the food and agriculture industry. Although the industry is broad with the entire supply chain represented (e.g., farmers, manufacturers, transport, retail chains, and numerous related associations, non-profit organizations, service providers, and other partners), future studies could be replicated in other industries in order to enhance generalizability of our findings.

Future research should also explore other potential mediators (e.g., organizational identification) and moderators (e.g., individual differences) of the PCSR-outcomes relationship. Direct measures of organizational justice can be used to compare and contrast effects of perceptions of CSR and organizational justice on employees. Other outcomes and dimensions of business value could be measured as well to understand more fully the impact of PCSR on business value, as well as under what conditions PCSR can generate or possibly even lead to a loss of business value. In addition, a bifactor model can be used in future research to explore whether environmental and/or social responsibility has an effect on other variables above and beyond the general factor. Researchers could also tweak the wording of the scale so that it can be used with other stakeholders (e.g., consumers, suppliers, community) to understand how PCSR impacts different stakeholders, specifically regarding outcomes that are important to the firm (e.g., reputation, product choice). Moreover, mediating and moderating mechanisms with other stakeholders could be explored—which might potentially lead to interesting differences in the underlying mechanisms among stakeholders that can then help inform more complex models of how to relate with different stakeholders. Finally, as is the case with any new scale, future research is needed to further validate the PCSR scale.

CONCLUSION

The results of this study show that the PCSR scale can facilitate further micro-level research in corporate social responsibility. Rather than the locus of research being at the macro level (e.g., aggregated measure of CSR), the individual and their perceptions becomes a center of research—thus opening the door for existing and new micro-level research to help us understand the impact of CSR on employees. Focusing on the micro-level—either solely at the individual level of analysis or in a multilevel model—allows CSR to contribute to management literature by being a context in which we can explore other factors that impact work.

APPENDIX 1
PCSR SCALE DEVELOPMENT

Measure Development

We developed a scale that follows the structure of a bifactor model (see Reise et al., 2007, for more theoretical justification of the model). By using a bifactor model, we can explore the common impact of two specific constructs (e.g., social and environmental) on a given outcome (e.g., job satisfaction) as well as the impact a construct (e.g., social or environmental) might have above and beyond the general factor (i.e., the common impact of social and environmental)—thus being able to tie it more closely to CSR theory.

Our scale builds on an integration of stakeholder theory, corporate citizenship, sustainability, and ethics with a key distinction being that CSR is embedded throughout the organization. Embeddedness of CSR is central to our definition because we believe it should affect employees more directly (Aguinis & Glavas, 2013). In contrast, peripheral CSR might be managed by a corporate foundation with which employees have little contact. Therefore CSR measures at the organizational level (e.g., through KLD), or even self-report measures that only senior managers might be able to complete, might not accurately capture the perceptions of employees organization-wide. Moreover, by measuring embeddedness of CSR, pitfalls of existing measures can be avoided in which symbolic CSR is measured, thus falsely presenting that an organization is socially responsible (Entine, 2003; Norman & MacDonald, 2004; Reich, 2008).

In order to develop a content valid scale that can measure an employee's perception of the social and environmental responsibility of his/her company, we developed items (a) using a deductive approach for generating items based on the literature and a guiding definition presented previously in the section Corporate Social Responsibility, (b) obtained feedback and modifications of items from experienced scholars, (c) received ratings of items by judges who are experts in the content area, and (d) evaluated the psychometric properties and refined the scale through several iterations of independent samples (Hinkin, 1995; Nunnally & Bernstein, 1994; Schwab, 1980). In the first phase of item development, we generated items based on the previously mentioned definitional framework that is consistent with business and society theories. Using the guiding definition as a framework, we reviewed the relevant CSR literature in order to develop items for both social and environmental responsibility (Nunnally & Bernstein, 1994).

After items were initially generated, feedback was received from expert colleagues in the field, resulting in an initial set of forty-five items to consider for inclusion in the scale. Then, an expert panel was used to judge the fit of the items to our guiding definition for CSR (Hinkin, 1995). A panel of seventeen judges comprised of business and society scholars at US universities was asked to judge the appropriateness of each item to operationalize the construct being studied. We provided each judge with our previously mentioned definition of CSR. The judges were asked to score the fit of the item to CSR in general as well as the environmental and social categories using a scale of 1 to 7 (1 = strongly not related to the concept; 7 = strongly related

to the concept). We kept only items that judges rated for further consideration with a mean score of five or higher. After receiving feedback from judges, thirty-one items (69%) were eliminated and the scale was modified and reduced to fourteen items.

Initial Validation

The fourteen-item scale that was developed in the item development phase was pilot tested in four separate studies until a final scale was developed for our study. The scale in the pilot studies used a Likert scale from 1 to 7 ranging from strongly disagree to strongly agree. The first three pilot studies were on smaller sized samples and primarily used to continually improve the scale based on both quantitative results as well as feed-back from participants. Round one of pilot testing was conducted with a group of twenty-three managers in six organizations. After round one, two questions were removed, an introduction was added, and wording of questions was modified without substantially changing the content. Round two was conducted with fifty-seven employees of a medium-sized manufacturing company. Round three was conducted with twenty-six part-time graduate students in a medium-sized midwestern university. The fourth round (i.e., the one before the present study) was a more extensive study used to test the scale in a field setting.

After each round, correlations of items within a dimension were calculated. If the correlation coefficient was not statistically significant at the 5% level (i.e., $p < 0.05$) to any of the items in the social or environmental factor, it was removed. For example, an item in the social factor "in my company, we feel a moral obligation to keep societal interests at the forefront" did not correlate significantly with any of the other items in the social factor. Therefore, this item was removed. As another example, "our company rarely places profit as a higher priority than the well-being of the planet" did not correlate with any other item in the environmental factor and was thus removed. After developing the scale in the first three rounds of pilot testing, the scale was then tested using a larger sample through web-based surveys collected from 347 employees in six companies based in North America. The number of items was further reduced to create a measurement instrument as short as possible while still balancing the quality properties of the instrument—so that it can be used more easily by researchers who often have other questions/items related to other constructs involved in their data collection. The final scale (see Appendix 2) includes eight items, four for social responsibility and four for environmental responsibility. These eight items result in a scale that has quality measurement properties while at the same time it is also brief. We believe the scale will be useful to researchers who want to incorporate perceived CSR into their work.

Final Measure

Items in the social factor directly corresponded to the focus of our definition on taking care of the well-being of stakeholders. Therefore, each of the questions represents CSR towards key stakeholders (e.g., community, suppliers, customers, and employees). Moreover, a focus on stakeholders ensures that CSR is embedded in

the business model. For the environmental factor, items represent embeddedness of CSR in the strategy and daily operating practices of the organization.

Frequencies of responses, means, and standard deviations are shown in Table 1. Variances (principal diagonal), covariances (upper diagonal), and correlations (lower diagonal) are displayed in Table 2. The frequencies show that there is a good distribution of responses on the items and no items were saturated at any point on the scales (e.g., floor or ceiling effects for certain items were not problematic).

As shown in Figures 2 and 3, two four-item scales were developed, one measuring social responsibility, the other environmental responsibility. Cronbach's alpha for the congeneric scale (social and environmental responsibility combined in one composite scale) is .87 (95% CI [.86, .89]). However, we also used coefficient omega (McDonald, 1999; Kelley & Cheng, 2012) to calculate the reliability of the scales, which does not make the stringent assumption of essential tau-equivalence as does coefficient alpha (e.g., Raykov, 2002). Coefficient alpha is a lower bound of composite reliability for uncorrelated error structures, whereas coefficient omega estimates the population coefficient reliability in an unbiased fashion. The reliability of the composite score from the congeneric items for the social responsibility scale was .79 with corresponding 95% confidence interval limits of .76 and .81, respectively (e.g., McDonald, 1999; Raykov, 2002). The reliability of the composite score from the congeneric items for the environmental responsibility scale was .90 with corresponding 95% confidence interval limits of .90 and .93, respectively. We also calculated the reliability for the combined scale for all of the congeneric items (i.e., social and environmental responsibility combined into one eight-item composite scale) finding moderate internal consistency with reliability (i.e., coefficient omega) being .67 with corresponding 95% confidence interval limits of .64 and .71. Although the reliability when using the full scale for a single composite was lower than for either of the specific scales, such would be expected given the arguments set forth regarding the two scales measuring overlapping constructs but with also distinct properties. Indeed, if the full set of items was perfectly homogeneous, then having two subscales would not be reasonable, which would then be inconsistent with theory.

In practice, composite measures are congeneric (i.e., all items are allowed to have their own loading and error variance; McDonald, 1999), that is, that the items that form the composite are all different measures of the same underlying construct yet measure the construct with different degrees of effectiveness. Indeed, a factor model with path coefficients constrained to the same value is not generally realistic. However, the structure of items can be more complex, such as when groups of items measure different constructs (e.g., each of two specific factors of social and environmental responsibility could be measured by four different items—eight items total). However, other structures may consist of both unidimensional and multidimensional constructs simultaneously. That is, items might be both manifestations of a general factor (i.e., as a congeneric measure of all eight items in our scale) and at the same time a specific factor (i.e., four items each for social and environmental factors). As mentioned previously, such a combination of models in a single unified model is termed a bifactor model, because each item is allowed to have a loading

on a general trait that is assumed to underlie all the items as well as be a function of a specific factor (e.g., Gibbons & Hedeker, 1992; Holzinger & Swineford, 1937; Reise et al., 2007). Note that the specific factors are uncorrelated with each other and uncorrelated with the general factor. In other words, each item will load onto two factors: both the general factor (i.e., composite of both social and environmental) and a specific factor (i.e., social or environmental). Because social and environmental responsibility are two conceptually distinct yet related constructs—and not a hierarchical factor or two factors that are simply correlated—the theory presented in the first part of this article suggests that the structure of our scale maps onto the bifactor model well, which is shown in Figure 4 and momentarily evaluated. We expected that social and environmental responsibility would partially overlap but also have distinct attributes. In order to evaluate how well our scale conformed to the theoretical model, we compared the bifactor model to a nested model of a congeneric model (i.e, one-factor model) and a two correlated factor model (the equivalent model of a hierarchical two factor model).

Moreover, when examining the differences in the models, as shown in Table 3, the bifactor model was superior to the other competing models and itself fit very well. The standardized root mean square residual (SRMR) for the bifactor model is .011, which is less (i.e., desirable) than the suggested maximum value of .10 for good fit (Kline, 2005). The comparative fit index (CFI) is 0.997. The Tucker and Lewis index (TLI) for our model is 0.994. The root mean square error of approximation (RMSEA) is 0.031, 90% CI [0.003, 0.053]. Thus, the results suggest that the bifactor model fits the data very well. In comparison, the congeneric model (RMSEA = .223; CFI = .776, TLI = .686; SRMR = .122) and the two-factor model (RMSEA = .118; CFI = .940; TLI = .912; SRMR = .052) did not fit as well as the bifactor model. Finally, likelihood ratio tests also show that the bifactor model had a significantly better fit than the two-factor model (χ^2 difference = 205.1, $df = 7$, $p < .001$) and congeneric model (χ^2 difference = 774.73, $df = 8$, $p < .001$). This model that fits well empirically is what theory suggested would be the ideal model.

We also used this data to assess construct validity. As previously discussed, and specifically outlined in our definition, socially responsible organizations care for the well-being of all stakeholders. Because employees are a key stakeholder, we expected PCSR to be related to perceived organizational support (POS). PCSR was related to POS ($r = .657$, $p < .001$). In terms of discriminant validity, tenure ($r = .046$, ns) and gender ($r = -.047$, ns) were uncorrelated with PCSR. In order to further test convergent validity, we also randomly selected a subsample of 89 employees, out which 22 employees (24.7% response rate) completed both Maignan and Ferrell's (2000) scale and our final PCSR scale, finding that both scales are significantly correlated ($r = .791$, $p < .001$). However, our scale was not related to tenure ($r = .169$, ns) while theirs was ($r = .489$, $p < .05$). It is possible that tenure was significant because the questions on Maignan and Ferrell's (2000) scale are very specific so employees with longer tenure might have greater awareness. In contrast, due to our guiding definition based on embeddedness of CSR, we constructed a scale that was more general so that it can be administered throughout the organization. For example, if an organization is taking care of the well-being of external stakeholder

(e.g., through philanthropy) and the employees do not know about it, then most likely it is not embedded in the daily practices, services, and products of the organization.

Finally, to further evaluate construct validity, we assessed criterion-related validity. Specifically, we tested relationships based on theoretical justifications in our main study. As proposed, PCSR was statistically significantly related to job satisfaction and organizational commitment, mediated by meaningfulness. Moreover, a bifactor model enabled us to partial the effect of the social factor on job satisfaction and organizational commitment above and beyond the general PCSR factor (i.e., common construct between social and environmental).

APPENDIX 2
MEASURES

Perceived Corporate Responsibility Scale

Social:
1. Contributing to the well-being of <u>employees</u> is a high priority at my organization.
2. Contributing to the well-being of <u>customers</u> is a high priority at my organization.
3. Contributing to the well-being of <u>suppliers</u> is a high priority at my organization.
4. Contributing to the well-being of the <u>community</u> is a high priority at my organization.

Environmental:
5. Environmental issues are integral to the strategy of my organization.
6. Addressing environmental issues is integral to the daily operations of my organization.
7. My organization takes great care that our work does not hurt the environment.
8. My organization achieves its short-term goals while staying focused on its impact on the environment.

Job Satisfaction

1. All in all, I am satisfied with my job.
2. In general, I don't like my job. (R)
3. In general, I like working here.

Organizational Commitment

1. I would be very happy to spend the rest of my career with this organization.
2. I enjoy discussing my organization with people outside it.
3. I really feel as if this organization's problems are my own.
4. I think I could easily become as attached to another organization as I am to this one. (R)
5. I do not feel "part of the family" at my organization. (R)
6. I do not feel "emotionally attached" to this organization. (R)
7. This organization has a great deal of personal meaning for me.
8. I do not feel a strong sense of belonging to my organization. (R)

Meaningfulness

1. The work I do is very important to me.
2. My job activities are personally meaningful to me.
3. The work I do is meaningful to me.

Perceived Organizational Support

1. My organization values contributions to its well-being
2. My organization really cares about well-being of employees
3. My organization strongly considers goals and values of employees
4. My organization is willing to help employees if they need a special favor
5. My organization shows little concern for employees (R)
6. My organization takes pride in accomplishments of employees at work

Note: (R) = reverse-worded. For all items, 1 = *strongly disagree*, 7 = *strongly agree*.

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