CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEE WORK-RELATED ATTITUDES: MODERATION ROLES OF CSR ATTRIBUTIONS

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ABSTRACT
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In this dissertation, I examine the contingent link of CSR and employee work-related attitudes (e.g. staff affective commitment and job satisfaction). Based on Weiner’s (1986) stability theory, I identify two types of CSR attribution: self-centred CSR attribution and other-centred CSR attribution. I have developed two arguments and use survey data to test them. Firstly, I argue that a positive link of corporate social responsibility (CSR) and employee work-related attitudes is more likely to occur when the level of self-centred CSR attribution is high or the level of other-centred CSR attribution is high. Secondly, based on organization theory, I argue that the link of CSR and staff affective commitment and job satisfaction will be positively mediated by employee work-meaningfulness.

Results using a longitudinal study justify both arguments. I find that: (1) CSR has a positive link with staff affective commitment and job satisfaction; (2) employee work-meaningfulness positively mediates the link of CSR and employee work-related attitudes; (3) the link of CSR and employee work-related attitudes is positively moderated by self-centred
CSR attribution and other-centred CSR attribution; (4) CSR is positively related with employee work-related attitudes when both self-centred CSR attribution and other-centred CSR attribution are high; (5) the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction is moderated by self-centred CSR attribution and other-centred CSR attribution respectively and jointly. These findings contribute to our knowledge of how CSR can have a positive effect on employee work-related attitudes. Theoretical and managerial implications are discussed.

**KEYWORDS:** corporate social responsibility (CSR); job satisfaction; affective commitment; work-meaningfulness; other-centred CSR attribution; self-centred CSR attribution; stability
DECLARATION

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Chapter 1 Introduction

1.1 Research background

In recent years one significant problem confronting Chinese firms is the short supply of labour, especially highly qualified employees (Farooq et al., 2014). In the first place, with the quantity of potential workers ebbing away, firms find it hard to recruit the potential employees they want. In the second place, employees working in firms may want to leave these firms to improve their pay. For example, a survey released recently showed that the rate of employee turnover intention in China has risen greatly between 2012 and 2017. This phenomenon draws our research attention.

It is recognized that the best ways to decrease employees’ turnover intention are to increase their job satisfaction and affective commitment by providing them with a desired salary so that they can be satisfied with their present jobs, to offer them good working conditions and a comfortable working environment, and to offer them training opportunities to improve their working skills, and finally to fulfill their self-achievement needs (Lee and Baker, 2015). Moreover, promoting staff affective commitment and job satisfaction allows employers to recruit the potential employees, especially well qualified employees, which they need. While offering desired pay rates to employees seems an easy way to promote employee
work-related attitudes (e.g. staff affective commitment and job satisfaction), the same method could also be easily used by their competitors (G Ralczyk, 2015). Thus, traditional methods of increasing employee work-related attitudes have their limitations, not only in terms of sustainability but also financial burden. Therefore, it is important for us to find practical and endurable methods to improve staff affective commitment and job satisfaction, which should be long-lasting in promoting employee work-related attitudes and should not cause too much of a financial burden for employers.

After 40 years of very fast economic development, China confronts serious environmental problems. CSR is a topic that is relevant to environmental improvement, which requires Chinese firms to take responsibility. Furthermore, nowadays many consumers believe that Chinese products are not as good as those produced in Western countries, although, in fact, the nature of some Chinese products is good. Chinese people are unwilling to buy Chinese goods as they do not trust them. It is imperative for firms to strengthen Chinese consumers’ trust toward Chinese products through positively putting CSR into practice (Vlachos et al., 2009). There is a lot of evidence that has shown CSR to be positively related to consumers’ trust in products (Vlachos et al., 2009). Specifically, when the level of CSR is high, the level of consumers’ trust is also high, whereas when the level of CSR is low, the level of consumers’ trust is also
Recent scholars have emphasized the increasing level of CSR activities practiced by firms in China and their importance to employee work-related attitudes such as job satisfaction, organizational commitment and turnover intention (Farooq et al., 2014). Driven by fierce market competition and governmental pressures, Chinese firms have to practise forms of CSR, which to a large extent can positively affect employee work-related attitudes. It has been said that, through practising CSR activities, firms can promote employee work-meaningfulness, help them gain a sense of superiority and improve their perceived organizational justice (Hofman and Newman, 2014).

However, there are only limited numbers of empirical studies that examine the role of CSR activities in employee work-related attitudes (Androe, 1997; Arslanagic-Kalajdzic and Zabkar, 2017; Cho and Kurtz, 2017; Newman et al., 2015; Warburton, 2000). While dozens of studies have examined the role of CSR in consumer attitudes, such as purchase behavior and recommendation intention, very few have examined the consequences of CSR for employee work-related attitude (Haslam, 2007; Lambooy and Van Vliet, 2008). Moreover, the findings on the link of CSR and employee work-related attitude in the current literature are contradictory. Some studies have found a positive link of CSR and staff affective commitment and job satisfaction (Kim and Baek, 2014). Others,
however, have found that CSR has no direct link with staff affective commitment and job satisfaction (Rupp et al., 2013). Some studies have even found that CSR has a negative link with staff affective commitment and job satisfaction (Woods and Sofat, 2013).

Strange that in the present literatures nobody realized the link between CSR and employee job-related attitudes is not universal but rather could be context specific. Most present research are mainly confined in the questions of whether CSR has positive effect on employee work-related attitudes. For example, Vlachos et al. (2013) have examined the positive relationship between CSR and employee attitudes, and how CSR attribution can directly affect employee attitudes. Even stranger that there is limited research to address the moderating effect on the link between CSR and employee job-related attitudes. Thus a significant gap in the literature is that neither empirical studies nor theoretical studies have explored why relationship between CSR and employee work-related attitudes is inconsistent. Namely, most previous studies have been conducted as if CSR were in the nature of employee benefit or welfare.

However employees are those who have rational thinking and judgment, and thus they are not limited to watch the superficial CSR activities, but rather think them thoroughly (Barone et al., 2000). We should stick in our mind that employees are people motivated by self-interests, self-serving, pride and vanity, and bristling with rational thinking,
prejudices, which means CSR may not have the same effect to all employees. Viewed in an integral perspective, beyond CSR activities are CSR attributions that may lead to employees respond differently to CSR activities performed by their firms. Therefore an interesting and important question is how employees respond to CSR activities in various CSR attribution contexts, particularly when CSR attributions are inconsistent in contingent effect on employees’ reaction to CSR activities. For example, how will employees respond to CSR activities when they believe their firms’ motivation is other-centered or self-centered or both? Up to date, there is limited research to address this issue.

Weiner’s attribution theory helps to build a theoretical foundation address the above gaps in the literature. Attribution theory deals with what outcomes an individual attribution to a certain event or action may produce and what information is gathered to form a judgment about the cause of the event (Weiner, 1986). According to Weiner (1985), certain actions or events can lead to different attitudes, emotions, feelings and behaviors of an individual when the attribution varies. Following this logic, the links between CSR and staff affective commitment and job satisfaction will depend on the attributions they make. Relative to other activities of a firm, CSR activities promote employees to attribute these activities to different causes. In the survey by Ellen et al. (2006), in one firm, about 64% of employees attribute the firm’s CSR activities to self-centered attributions,
but others attribute the firm’s CSR activities to other-centered attributions or to both other- and self-centered attributions. This suggests that the CSR attribution differs greatly from employee to employee. Thus, based on attribution theory, the relationships between CSR and staff affective commitment and job satisfaction are likely to be moderated by the CSR attributions. Unfortunately, studies examining this issue are not found.

Furthermore, there is still little empirical effort to address the mediating roles on the link of CSR and employee work-related attitudes. Based on organization identity theory, this research fills this gap and offers an empirical study to demonstrate that employee work-meaningfulness will mediate the link of CSR and staff affective commitment and job satisfaction.

1.2 Research questions

From what has been discussed above, this study addresses the gaps in the literature in terms of the moderation roles of CSR attributions on the link between CSR and work-related attitudes. Specifically, this research addresses the following questions:

RQ1. Is the link of CSR and staff affective commitment and job satisfaction mediated by employee work-meaningfulness? This research question helps us explain whether employee work-meaningfulness can
mediate the relationship between CSR and employee work-related attitudes, which as has been mentioned above is significant gap in the literature.

RQ2. Do other-centered attribution and self-centered attribution moderate the relationships between CSR and staff affective commitment and job satisfaction? And if they do, how do they moderate these relationships respectively? These research questions help us address the gaps in the literature that limited studies examine the moderating effect of other-centered CSR attribution and self-centered CSR attribution on the relationship between CSR and employee work-related attitudes respectively, and thus will contribution to the resent literature in the framework of CSR and employee work-related attitudes.

RQ3. Do other-centered and self-centered attribution jointly moderate the link of CSR and staff affective commitment and job satisfaction? And if they do, how do they moderate the relationship jointly? These research questions help us build an integral theoretical framework to explain how employees respond to their firms’ performing CSR activities in different configurations of CSR attributions (for example how employees who make high other-centered CSR attribution and high self-centered CSR attribution respond to CSR.), and thus addressing these questions has the potential to advance the literature by developing a coherent theoretical model to explain how these two types of CSR attribution (i.e., self-centered CSR attribution and other-centered CSR attribution) occur, and how they affect
the relationship between CSR and employee work-related attitudes.

RQ4. Do both other-centered and self-centered attribution moderate the mediating effect of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction? And if they do, do they positively or negatively moderate this mediating role? To address these research questions will contribute to our understanding of the subject of whether the mediating effect of employee work-meaningfulness on the relationship between CSR and employee work-related attitudes is universal or could be rather confined in CSR attribution context, and thus will address the gap in the literature that limited studies address the questions of whether and under what conditions employee work-meaningfulness mediates the relationship between CSR and employee work-related attitudes.

1.3 Research significance

This study has theoretical importance and practical implications. Theoretically, this study can provide evidence on how staff affective commitment and job satisfaction can benefit from firms’ CSR activities. In addition, the study can provide evidence on how the contexts of CSR attribution influence the values of CSR on employee work-related attitudes, and thus contribute to knowledge about the boundary of the link of CSR
and employee work-related attitudes.

Practically, the results of this study allow us to have a better understanding of how CSR can benefit employee work-related attitudes, which to a large extent can promote firms to practise CSR. In addition, the findings on the moderation roles of CSR attributions will provide managers and scholars with new knowledge of how to practise CSR activities that are beneficial to employee work-related attitudes.

Also, if this study can provide an empirical support that CSR has a positive effect on employee work-related attitudes, then this would encourage firms to perform CSR activities. This will of cause benefit to our society as well as firms themselves.

1.4 Arrangement of chapters

This dissertation contains six chapters:

Chapter 1: Introduction, which consists of the research background, research implications, research questions etc.

Chapter 2: Literature review, in which I elaborate the core constructs of this paper and review what has been studied and what has not been studied in prior research. At the end of Chapter 2, I point out the gaps in the literature which will be addressed in the following chapters.

Chapter 3: The mediating roles of work-meaningfulness on the link of
CSR and staff affective commitment and job satisfaction. In Chapter 3, I examine the mediating roles of work-meaningfulness, which is a significant gap in the literature. Based on organization identity theory, I propose a hypothesis on the mediating roles of work-meaningfulness on the link between CSR and staff affective commitment and job satisfaction. Using empirical methods, I examine the hypothesis and discuss the results.

Chapter 4: In this chapter, I propose the moderation roles of other-centered and self-centered CSR attribution on the link of CSR and staff affective commitment and job satisfaction. Specifically, there are three hypotheses put forward in this chapter. These relate to the moderation role of self-centered attribution on the link of CSR and staff affective commitment and job satisfaction, to the moderation role of other-centered attribution on the link of CSR and staff affective commitment and job satisfaction, and to the joint moderation role of self-centered and other-centered attribution on the link of CSR and staff affective commitment and job satisfaction. The hypotheses proposed in this chapter are examined by empirical methods. At the end of this chapter, the empirical results are discussed.

Chapter 5: In this chapter, I propose the hypotheses that other-centered attribution and self-centered attribution respectively and jointly moderate the mediating roles of work meaningfullness on the link of CSR and staff affective commitment and job satisfaction. All the hypotheses
proposed in this chapter are examined by empirical methods.

Chapter 6: Theoretical contribution, managerial implications and research limitations are discussed in this chapter.
Chapter 2 Literature Review

2.1 Corporate social responsibility

In an era of global economic integration and information-based economies, firms worldwide confront enormous opportunities and challenges. Firms’ CSR in choosing a primary business activity within an industry increases if one considers the way in which they conduct their activities (Persic et al., 2014). To survive, firms must take CSR measures, which include obeying government regulations about the environment, playing a role in facilitating regional development, and protecting employee rights (Sulkowski, 2013). There is growing evidence that the more an enterprise promotes the quality of employee work-related attitudes and the development of society, the better they can sustain their own success (Hatch, 2011). In fact, some researchers would even argue that CSR can function as a prerequisite for economic development (Robertson, 2011). In this regard, accepting social responsibility can lead to a win-win situation for firms and our society (Tomic and Komnenic, 2011).

Despite its importance in organizational and market dynamics, and its long-standing history in many disciplines, such as sociology, the notion of CSR has not achieved its deserved status and attention in either academia
or practice (Nasruddin et al., 2010). Fortunately, a growing number of academics, as well as senior managers, have been allocating a considerable amount of time and resources to CSR strategies in recent decades (Cho and Kurtz, 2017).

In this section I discuss the definition of CSR (2.1.1), the arguments for CSR (2.1.2), and the importance of practising CSR in China (2.1.3).

2.1.1 The definition of CSR

There are many definitions of CSR in the literature (Bauman and Skitka 2012; Dahlsrud 2008; Glavas and Godwin 2013). Aguirre (2005) regarded CSR as firms’ socially responsible activities which can have a positive effect on social welfare. Bohinc (2014) defined CSR as a tool for firms with which they can establish a moral image in society. Cerioni (2014) defined CSR as an altruistic social activity, the main function of which is to promote social welfare. In this study, I adopt the definition of Aguinis (2011, pp.26), which states that CSR is “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance.”
2.1.2 The arguments for CSR

At an early stage, there was a long period during which CSR academic circles had a fierce argument over whether or not it was necessary for firms to practise CSR activities. Some scholars believed it improper for firms to practise socially responsible activities, which can cost them in terms of resources and time (Chatterjee, 2010), some of them suggesting that the only thing that firms need to do is to earn as much money as possible, and that they should not use their own resources, which to a large extent are invested by shareholders, to engage in social activities that are irrelevant to their performance (Dashwood, 2004). Others, meanwhile, believed it to be right for firms to practise socially responsible activities, believing such activities would benefit not only societies but also the firms themselves if they were carried out properly (Debeljak and Gregoric, 2006).

Those who supported firms engaging in socially responsible activities argued that a firm’s prosperity and development can benefit from its stakeholders, such as employees, consumers, governments, suppliers, the environment and competitors (Destefanis and Mastromatteo, 2010). Those who opposed firms engaging in socially responsible activities, however, argued that firms had no right to use shareholders’ money to do anything that cannot give a return on their investment (Dimovski et al., 2010).

With the deepening discussion of whether or not a firm should engage
in socially responsible activities, an increasing number of scholars now tend to support the viewpoint that firms in modern society should engage in these activities. Nowadays, there is little discussion of this in the literature. What is being discussed in the current literature is the question of how to practise socially responsible activities and what activities should be practised in order to improve a firm’s performance, not only in terms of finance but also in terms of its stakeholders, such as the attitudes of employees and consumers (Bhattacharya et al., 2009). For example, some early research examined the link of CSR and firms’ financial performance, expecting to find a positive effect of social responsibility activities, which would have provided justification for managers to practise social responsibility activities (Yee, 2009).

Unfortunately, to date the literature has not provided consistent evidence on the link between CSR and firm’s financial performance. Some studies have found that CSR has a positive link with firm’s financial performance (Ejumudo, 2015; Elving and Vuuren, 2011; Fairbrass, 2011; Gainer, 2010; Gergely Szab and Engsig S Rensen, 2013). Others, however, have found that CSR has either no direct link or a negative link with firms’ financial performance (Golob, 2015; Golob, 2016; Golob and Bartlett, 2007; Golob and Podnar, 2014; Graafland and Mazereeuw-Van Der Duijn Schouten, 2012).

To address these inconsistent results, some studies have examined
some of the moderating variables in the link of CSR and firms’ financial performance. For example, Jereb et al. (2016) has examined the moderation role of ownership on the link of CSR and firm’s financial performance, and found that the CSR had a stronger positive link with firms’ financial performance when conducted in state-owned firms than in non-state-owned firms. Jones (2012) has examined the moderation role of dysfunctional competition on the link of CSR and firms’ financial performance, with empirical results finding a positive link of CSR and firm’s financial performance to be stronger when the level of dysfunctional competition was strong than when it was weak.

Realizing that firms’ financial performance is something easily affected by many other third variables (e.g. ownership, firm scale, enterprise culture, industry characteristics, and governmental support), scholars started examining the effects of CSR on consumer attitudes and behaviours. For example, Kinderman (2013) has examined the role of CSR in consumer purchase and recommendation intention, and found that CSR has a positive link with consumer purchase and recommendation intention. Lambooy and Van Vliet (2008) have examined the mediation role of CSR attribution on the link of CSR and consumer purchase intention through experimental methods, and found that both other-centered attribution and self-centered attribution have a positive mediating role on the link of CSR and consumer purchase intention. Le N-Soriano and Juan (2014) have
examined the mediation role of consumer pride on the link of CSR and consumer recommendation intention, and found that consumer pride has a positive mediating role on the link of CSR and consumer recommendation intention.

Indeed, the existing literature has not provided consistent results on the link of CSR and consumer attitudes and behaviours. Some studies have even found a negative link of CSR and consumer attitudes and behaviours. For example, Leonard (2003) found that firms’ social responsibility activities had either a negative or no direct link with consumer recommendation intention. Letnar Cernic (2013) found that there was no direct link of CSR and consumer satisfaction when it came to philanthropic responsibility. Because of the inconsistent evidence on the link between CSR and consumer attitudes and behaviours, there are many studies in the existing literature that examine the moderating factors in the relationship, trying to contribute to the theory of consumer science (Gainer, 2010; Lange, 2008; Vaillancourt, 2010; Vlachos et al., 2009). Luetkenhorst (2004) points out that consumers are very likely to be a group of people who not only care for what CSR activity a firm has carried out, but also care for the reasons why they did so. Mermet (2001) examined the moderation roles of CSR attribution on the link of CSR and consumer satisfaction. The results suggested that those who attributed CSR to other-centered attribution had a higher level of product satisfaction than those who attributed it to self-
centered attribution.

Metaxas and Tsavdaridou (2010) examined the joint moderation roles of self-centered attribution and other-centered attribution on the link of CSR and consumer recommendation intention. The results suggested that self-centered attribution and other-centered attribution could jointly moderate the link of CSR and consumer recommendation intention. Specifically, those who attributed CSR activities to a combination of high levels of both other-centered and self-centered attribution had the highest level of recommendation intention; those who attributed CSR activities to a combination of a high level of other-centered, and a low level of self-centered, attribution had the second highest level of recommendation intention; those who attributed CSR activities to a combination of a low level of other-centered, and a high level of self-centered, attribution had the third highest level of recommendation intention; and those who attributed CSR activities to a combination of low levels of both other-centered and self-centered attribution had the lowest level of recommendation intention.

Thus, from what has been discussed as well as what has been suggested in prior studies, it is quite clear that CSR attribution has played, and will play, an important role in consumer attitudes and behaviours. It is a natural extension for us to examine the role of CSR attribution in employee work-related attitudes and behaviours. So far, however, there is
little empirical evidence in the current literature to examine what role CSR attribution plays in employee work-related attitudes and behaviours, which is a significant gap in the literature and a limit on the development of CSR theory.

2.1.3 Importance of CSR in China

One may ask why it is important to discuss the effect of CSR on employee work-related attitudes in China, as it is not long since Chinese society has shaken off poverty (Golob, 2016). Many would also think that the most important thing for Chinese people and Chinese enterprises is to develop productive forces as far as possible so that they can catch up with the pace set elsewhere in the world (Stumberger and Golob, 2016). A lot of people even think that in China, as a socialist country, the only thing for the leaders of Chinese firms to do is to follow the instructions from government officers and the Communist Party, and therefore they do not need to practise CSR on their own (Golob, 2015). In my opinion, the views of these scholars are wrong. One reason is that it should be noted that China is a country whose resources are very limited when it comes to its 1.3 billion people (Bohinc, 2014). Besides, with 40 years of high speed economic development, Chinese society needs its firms to do more in order to help people improve their living standards (Golob and Podnar, 2014).
Therefore, it is important and urgent for Chinese firms to perform CSR (Gergely Szab and Engsig S Rensen, 2013).

2.2 Employee work-related attitude

Employee work-related attitudes refers to any evaluative statements or judgments concerning objects, or events that are something to do with employees’ work (Lobban, 1998). In this section, I review what kind of employee work-related attitudes have been studied in the literature. Specifically, I will discuss employee job satisfaction (2.2.1), employee commitment to organizations (2.2.2), and employee work-meaningfulness (2.2.3), the three employee work-related attitudes which are important for readers in understanding the hypotheses developed in this study.

It has been said that a person has thousands of attitudes; however, in the field of organizational behaviours scholars focus their attention on a very limited number of work-related attitudes (Marada, 2008). Employee work-related attitudes in some way show how an employee thinks about aspects of his or her work conditions (Golob et al., 2017). There are three attitudes with which scholars have been dealing: job satisfaction, organizational commitment and job involvement. In the literature, there are a few other employee work-related attitudes that have been discussed, such as perceived organizational support, employee engagement, and employee
In summary, employee work-related attitude is the employee’s opinions and perspectives related to their work and their firms. Some important employee work-related attitudes, which have often been referred to in the literature, are employee job satisfaction, organizational commitment, turnover intention, organizational pride, organizational thrust, and work-meaningfulness. In this study, employee job satisfaction, affective commitment and work-meaningfulness are chosen, not only because they have their own importance in academia as well as in management, but also because they are theoretically related to CSR. In order to give readers a better understanding of this study, in the following sections I will define these three concepts and thematically review them in the literature.

2.2.1 Employee Job Satisfaction

Employee job satisfaction refers to the work-related attitude reflecting the extent to which employees feel satisfied with their jobs. It is important to find out and examine the factors that may affect employee job satisfaction, because it plays an important role not only in the production of enterprises, but also in other areas such as competitive force, and sustainable development (Muchlinski, 2008). Herzberg (1991) found that,
in the middle of the 20th century, the factors causing employees to feel unsatisfied were very different from those which caused employees to feel satisfied, factors which are named in the literature as hygiene-motivational factors. This theory is different from the prior view that the factors which cause people to feel satisfied would make them feel unsatisfied if such factors disappeared (Robnik et al., 2013). Specifically, Herzberg’s finding suggests that there are two factors which can lead to people feeling satisfied or unsatisfied.

These two factor types are hygiene factors and motivational factors. Motivational factors are those which can promote a higher level of employee satisfaction, such as promotion opportunities and challenging work etc., while hygiene factors are those which can lead to employees feeling unsatisfied, such as working conditions, work safety and employee relationships (Mys Kov, 2013). It is because these factors can prevent employees from feeling unsatisfied that scholars have named them hygiene factors.

Motivational factors can promote employee job satisfaction effectively, but cannot prevent them from feeling unsatisfied, and the reverse is also true for hygiene factors (Bostjancic, 2010). The theory of hygiene-motivational factors has significant practical importance, which suggests that managers should provide fair promotion opportunities to make their employees feel satisfied, while adopting measures to avoid their
employees feeling unsatisfied, such as providing pleasant and suitable working conditions (Danchev and Ilg N, 2013). Evidence has been found through years of study that crowded workplaces, noise and bad air are significant factors that lead to employees feeling unsatisfied (Cerne et al., 2014).

Another theory related to employee job satisfaction is value theory, which points out what factors can make employees feel satisfied (Donegani and McKay, 2012). Value theory suggests that whatever employees think has value will affect their job satisfaction, and the greater value they perceive, the stronger the affect will be (Maric et al., 2011). On the contrary, things that are perceived as valueless by employees will not affect their job satisfaction, no matter what those things are or how they can actually be of use (Danchev and Ilg N, 2013). Compared with hygiene-motivational theory, value theory considers that different employees have different needs, in which case the latter theory greatly deepens and develops the content of employee job satisfaction (Bostjancic, 2010).

The practical meaning of value theory indicates that human resource managers should satisfy the needs of employees by means of providing what they actually need, not by means of what firms can provide them in order to promote employee job satisfaction effectively (Donegani and McKay, 2012). There have been a number of enterprises in the United States which have satisfied their employees’ needs through surveys
In addition to hygiene-motivational theory and value theory, often mentioned in the literature is social information theory, which suggests that employee job satisfaction can be affected by social information (Lange, 2008). For example, the level of an employee’s job satisfaction can be affected by colleagues’ words, no matter if these words are true or false. The level of employee job satisfaction is promoted when he or she hears good news about his or her job, and the reverse is also true (Comlan, 2007). There has been a lot of evidence which has suggested that positive information about an employee’s job could contribute to job satisfaction while negative information about the job could harm job satisfaction (Ducharme and Martin, 2000). What has been suggested in social information theory is that information that lacks proof affects employee job satisfaction, at which point human resource managers should pay attention to what their employees think about their jobs and what their employees talk about, rather than supposing their employees’ opinions have nothing to do with their work (Jelusic and Garb, 2005). In reality, there are a lot of managers in China, as well as in the United States, who take little notice of what their employees have say or do which, to large extent, can cause serious problems in employee job satisfaction (Farnham, 2003).

Above, I have given a brief review of what employee job satisfaction is, but a related issue is how to measure employee job satisfaction. In this
research, I define employee job satisfaction as a positive feeling about a job that results from an evaluation of its characteristics. A job is believed to be more than just shuffling papers, writing PPTs, waiting on consumers, or cleaning offices. In most workplaces, jobs require people to interact with their co-workers, their supervisors and even their firm’s competitors, while they need to follow organizational rules and cultures, meet performance standards, and live with less than ideal working environments (Farnham, 2003). Thus, it is clear that measuring employee job satisfaction is a complex and intricate summation of a large amount of discrete elements.

In the literature, there are two approaches to measuring employee job satisfaction. The single global rating uses responses to a single question to measure employee job satisfaction (Traut et al., 2000) – for example: Taking into consideration everything, how satisfied are you with your present job? How would you like to evaluate your present job on the whole? Respondents circle a number between 1 and 5 on a scale, with 5 meaning highly satisfied, 4 satisfied, 3 uncertain, 2 dissatisfied, and 1 highly dissatisfied. The second method used contains all kinds of job facets, and is therefore more intricate. For this measure, many key elements in a job have been identified, for example the nature of the job, supervision, present pay, opportunities for promotion, and the link with the boss.

In the same way, respondents rate these on a standardized scale. In order to obtain the extent of a respondent’s evaluation of his or her job
satisfaction, scholars average the rating to create an overall job satisfaction score. It has been said that both of these employee job satisfaction measures have their strengths and weaknesses. The single global employee job satisfaction measurement is not time consuming, and can therefore free up time for other things, whereas the summation of employee job satisfaction measurement helps the researcher to zero in on the most important issues, and to therefore address them more quickly and more accurately.

Recently, studies have found that working conditions themselves are not the only factor that influences employee job satisfaction (Skinder Savic and Skela-Savic, 2014). Personality has been demonstrated to be an important factor that can influence employee job satisfaction to a large extent. Research has shown that those who have positive core self-evaluations are more satisfied with their jobs than those who have negative core self-evaluations (Ato Forson and Afrakomah Opoku, 2014). (Note: people who have a high level of core self-evaluation believe in their inner worth and basic competence.) Those who have high levels of positive core self-evaluation are more likely to see their work as more interesting, more challenging and less boring. Those who have high levels of negative core self-evaluation, on the other hand, are more likely to have limited ambitions and goals, and are therefore more likely to give up when they confront difficulties, and are more likely to be stuck doing repetitive tasks than those with high levels of positive core self-evaluation (Fara and
Why do researchers care so much about employee job satisfaction? It is because a high level of employee job satisfaction can produce positive outcomes, whereas a low level of employee job satisfaction can produce negative outcomes. Firstly, employee job performance has a positive link with employee job satisfaction. It has been said that happy employees are more likely to be productive employees. Although many researchers used to believe that job satisfaction was not related to employee job performance, a review of 291 studies has suggested that the correlation between employee job satisfaction and employee job performance is positive and significant at the level of 0.001, which means the correlation is very strong (Farnham, 2003). As for the organizational level, the correlation between employee job satisfaction and firm performance is also positive and significant (Comlan, 2007), which means that an organization with more satisfied employees is likely to have a high level of performance, whereas an organization with less satisfied employees tends to be less effective and therefore have a low level of performance.

Secondly, recent research has suggested that employee job satisfaction is an important determinant of an employee’s organizational citizenship behaviour (Robnik et al., 2013), which means those who have a high level of employee job satisfaction tend to have a high level of organizational citizenship behaviour, whereas those who have a low level
of employee job satisfaction tend to have a low level of organizational citizenship behaviour. It seems logical for us to think that satisfied employees are more likely to talk positively about what their firms have done, to help others, and to go beyond what their firms expect in their jobs. Also, those who have high levels of employee job satisfaction might go beyond the call of duty. It is not that they want to do more, but they are more willing to reciprocate due to their positive attitudes and experiences (Williams, 1998).

To date, there is much research that examines the link of employee job satisfaction and organizational citizenship behaviour. The results show that employee job satisfaction is moderately related to organizational citizenship behaviour (Yousef, 1998), which means that people who have a high level of job satisfaction are more likely to engage in organizational citizenship behaviours. The reasons for this are very simple, as those who have a high level of feelings that their coworkers support them are more likely to engage in organizational citizenship behaviours, whereas those who have a low level of such feelings and those who have an antagonistic link with coworkers will be more likely to have a low level of organizational citizenship behaviours, as is explained by fairness perception theory (Mueller and Mulinge, 1998).

Thirdly, it is reasonable to consider the question of whether satisfied employees can have a positive effect on consumer satisfaction. For those
frontline employees who have to make regular contact with consumers, I believe the consumers will benefit a lot from employees who are satisfied with their jobs. The reason for this is that satisfied employees are more willing to provide a high level of service to their customers, whereas dissatisfied employees do not think it is worthwhile to offer good service to customers (Daley, 1986).

Fourthly, it is reported that the link between employee job satisfaction and turnover is stronger than the link between employee job satisfaction and absenteeism. It should be noted that the link between employee job satisfaction and employee turnover is easily affected by alternative job prospects. Employees who are unsatisfied with their present jobs may leave their organizations to find new jobs. However, the rate at which they leave their jobs depends on outside job opportunities. Job dissatisfaction is less predictive of turnover because employees are more likely to leave because of “pull” (the lure of another job) than “push” (the unattractiveness of the current job). Similarly, job dissatisfaction is more likely to transform into turnover when there are many job opportunities in the labour market. Since job opportunities are a very important factor in influencing the likelihood of an employee leaving his or her present job, this suggests there are aspects of human capital that can influence job opportunities, such as employee education and employee ability.

Employee education is reported to be a very important factor that
influences an employee’s work opportunities (Williams, 1998). Those who have high levels of education usually have more work opportunities and are therefore more likely to leave their present jobs when they feel dissatisfied with them, whereas those who have low levels of education usually have fewer work opportunities and are therefore more likely to stay in their present jobs, even if they are dissatisfied with them. One may raise the question that education is not equal to working ability. I mention working ability because, to some extent, the level of working ability is positively related with educational level, which means a person with a high level of working ability usually has a high level of education, whereas a person with a low level of working ability usually has a low level of education (Farnham, 2003). Therefore, it is reasonable to think that working ability can have a great influence on turnover. That is to say, people with high levels of working ability are more likely to leave their present jobs if they feel dissatisfied with their jobs, whereas people with low levels of working ability are less likely to leave their present jobs, even if they feel dissatisfied with these jobs (Ato Forson and Afrakomah Opoku, 2014).

2.2.2 Organizational commitment

Organizational commitment refers to employees’ attitudes to their
organizations or enterprises, reflecting the extent to which they are willing to take part in their organization’s activities, and to be a member of it (Abdullah, 1997). It should be noted that organizational commitment is a work-related attitude which is different from job satisfaction (Adomako, 1997). Organizational commitment is an attitude to employees’ workplaces, while job satisfaction is an attitude to employees’ work (Tomic and Komnenic, 2011; Topa Cantisano et al., 2009; Woodford-Berger, 1997; Wright, 2009). For example, a nurse who likes the hospital she works in, but does not like the work she has in taking care of ten patients at the same time has a high level of organizational commitment (Banduka and Vasic, 2002; Bostjancic, 2016; Bostjancic and Koracin, 2014; Brown, 2014), but has a low level of job satisfaction. On the contrary, a teacher who is fond of working as a teacher, but dislikes his school has a high level of job satisfaction, but has a low level of organizational commitment. In most cases, job satisfaction is actually positively related to organizational commitment because, if a job satisfies a worker who does not like working in the organization, the chances are that the worker will find another organization to work for (Glynn, 2008). Prior studies have found that organizational commitment involves three different dimensions: continuance commitment, normative commitment and affective commitment (Erjavec and Poler Kovacic, 2012; Furrer and Perrinjaquet, 2007; McInerney, 2002; McNay, 2007; Mesner-Andolsek and Stebe, 2014;
Continuance commitment refers to employees making commitments to their organizations just because they do not want to lose the welfare they gain from them, which they believe they would lose if they left these organizations (Glynn and Abzug, 2002). Generally speaking, the level of employee continuance commitment is higher when the economic environment is bad than when it is good (Glynn and Abzug, 2002). This is because employees can have welfare and pensions if they commit to working in their organizations (Haslam, 2007).

Normative commitment refers to employees making commitments to their organizations because they do not want their supervisors or colleagues to be unhappy by leaving (Musek, 1998; Musek, 2007; Nic Shuibhne, 2009; Ott, 2000). It has been shown that employees with a high level of normative commitment pay a great deal of attention to their colleagues’ and supervisors’ attitudes toward their turnover intention, while those with a low level of normative commitment take little notice of such attitudes (Hatch, 2011).

Affective commitment refers to employees making commitments to their organizations because they approve of their organizations’ values and cultures (Polanec et al., 2013; Rus, 2007; Rus-Makovec et al., 2007; Sahoo et al., 2014). Evidence has been found that employees with high levels of affective commitment are willing to work for the aims of their
organizations and are willing to make any sacrifice for their colleagues and supervisors, while those with low levels of affective commitment do not approve of the values and cultures of their organizations, and they do not abandon their own interests to achieve their organizations’ aims (Wolf, 2010; Yee, 2009). More importantly, it is possible for employees with a low level of affective commitment to leave their organizations when they think these organizations are no longer suitable for them to work in. On the contrary, employees with a high level of affective commitment are likely to leave their organization when they think their organizations’ values or cultures have changed (Kelly, 2014; Lee and Baker, 2015; Lerpold, 2007).

Prior studies have examined the link of organization commitment and employee attitudes and behaviours (e.g. job satisfaction, work meaningfulness and turnover intention). The results of these studies show that affective commitment has the strongest forecast capability, which suggests that it is more important and meaningful to examine the role of affective commitment than is the case for normative commitment and continuance commitment (Woods and Sofat, 2013; Yoon et al., 2006; Zhang, 2005; Zhu, 2013; Zhu et al., 2014). Thus, in this study, I choose affective commitment as the dependent variable in examining the link of CSR and employee work-related attitudes.
2.2.3 *Work meaningfulness*

Work meaningfulness is a psychological state related to meaningful working experiences (Lerpold, 2007). Lewis and Sherman (2003) found that employee work meaningfulness is positively related with employee work participation, which indicates that, compared to those who have a low level of work participation, those who have a high level of work participation experience stronger work meaningfulness. Marada (2008) found that dysfunctional competition in the market moderates the link between employee work meaningfulness and employee job satisfaction, which suggests that the link with work meaningfulness is stronger when market competition is high than when it is low. Although work meaningfulness is strongly related with work involvement, it should be noted, however, that work meaningfulness is a construct which is different from work involvement.

As has been discussed above, work meaningfulness refers to types of meaningful working experience, which can make an employee feel that his or her work is worth doing (Kawa and Luczyk, 2015). Work involvement is the extent to which an employee feels like devoting his or her time and resources to his or her work, no matter what meaningful experience such devotion can produce. In some empirical studies, scholars have found work involvement to be positively related to three factors: work meaningfulness,
work security and work efficiency (Minkoff, 2002). Among these three factors, work meaningfulness is most strongly related to work involvement, which suggests that, in order to promote employee work involvement, managers should first pay attention to how to promote employee work meaningfulness.

Because work meaningfulness is important not only in its practical meaning and theoretical implication, but also in forecasting other important employee variables, such as employee job satisfaction, affective commitment and turnover intention, there are many studies that examine the variables that are theoretically related to employee work meaningfulness. For example, Nasruddin et al.(2010) found that there are three variables which are positively related to employee work meaningfulness.

Scholars believe that firms should pay attention to employees’ work meaningfulness because work meaningfulness usually gives a warning of potential problems in firms (Erjavec and Poler Kovacic, 2012; Furrer and Perrinjaquet, 2007; Mihelic and Lipicnik, 2007). For example, employees with a high level of work meaningfulness usually have a low levels of turnover, absenteeism, and withdrawal actions or behaviours, whereas employees with a low level of work meaningfulness usually have high levels of turnover, absenteeism, and withdrawal actions or behaviours (McInerney, 2002). Firms are believed to hope for low levels of
resignations and absences (Rus, 2007); thus, it is better for firms to do something which can generate a high level of employee work meaningfulness. It is therefore believed that a good measurement of employee work meaningfulness is one of the most important and most useful pieces of information which firms can have about their employees. According to recent research, the most useful thing a firm can do to strengthen the level of employee work meaningfulness is to focus on the intrinsic parts of employees’ jobs, such as making jobs more challenging and interesting, through which employees can gain meaningfulness from these jobs (Sahoo et al., 2014).

Although, paying employees poorly gives rise to low levels of employee attitudes, arouses their resentment, put them in defensive, and make them strive to justify themselves, a firm should realize that paying employees highly alone is a bad idea in terms of enhancing the level of employee work meaningfulness. From my viewpoint, firms should consider other ways to improve the level of employee work meaningfulness, for example through practising CSR. I also believe that creating a high level of employee work meaningfulness is hardly a guarantee of successful firm performance; however, there is much evidence suggesting that whatever a firm can do to increase the level of employee work meaningfulness will likely give birth to heightened organizational
effectiveness (Brown, 2014; Musek, 2007; Polanec et al., 2013).

2.3 Prior studies of the link of CSR and employee work-related attitudes

As is well known, staff affective commitment and job satisfaction is of great importance in market competition as well as for firm performance (Shaveison et al., 1976; Shrestha and Mishra, 2015; Skim-Lovseth and Feinberg, 2012; Sledge et al., 2008; Soane et al., 2013; Spector, 2011; Stets and Burke, 2014; Story and Neves, 2015; Su and White, 2008). Thus, the question of how to promote staff affective commitment and job satisfaction has gained more and more popularity and attention, not only in practical fields but also in academic fields. Prior studies have found that the allocation of justice, welfare, and freedom at work are positively related to staff affective commitment and job satisfaction (Golob et al., 2015). However, the method of promoting staff affective commitment and job satisfaction through welfare or salaries has its limitations (Rupp et al., 2006; Rupp et al., 2013; Salancik and Pfeffer, 1978; Schmeltzer and Hilton, 2014; Sen et al., 2006; Settle, 1972; Sharma and Mavi, 2001), such as imitation by competitors, restrictions in resources etc. Unlike the traditional method of promoting staff affective commitment and job satisfaction, CSR has advantages such as sustainability (Porter et al., 1974; Pratt and Ashforth, 2003; Preble and Reichel, 1988; Rajasekar and Simpson, 2014; Rosenberg,
Therefore, the effect of CSR on staff affective commitment and job satisfaction has drawn attention in the literature (Persic et al., 2014). Thematically, there have been three main problems to be addressed in this area. Specifically, the literature has addressed the problems of whether, why, and under what conditions, CSR has a positive link with staff affective commitment and job satisfaction (McWilliams et al., 2001; Mellat-Parast, 2013; Meyer et al., 1993; Moon et al., 2005; Moon et al., 2014; Moreland and Sweeney, 1984; Neumann and Reichel, 1987; Newman et al., 2015).

2.3.1 The direct link of CSR and employee work-related attitudes

Prior studies have examined the direct link of CSR and staff affective commitment and job satisfaction (Golob and Podnar, 2013; Skinder Savic and Skela-Savic, 2014). The main difference between these prior studies is the definition of CSR. Some studies have regarded CSR as a whole construct (Madison and Merker, 2002; Marecek and Mettee, 1972; Margolis et al., 2001; Marsh, 1990; May et al., 2004; McNulty and Swann Jr., 1994), while others have regarded it as a specific social responsibility, such as responsibility for environmental matters, for consumers, for philanthropy, for economic matters etc. (Kovenklioglu and Greenhaus, 1978; Leary and Tagney, 2002; Lecky, 1945; Lee and Bruvold, 2003; LIU
et al., 2010; Lockett et al., 2006; Luhtanen and Crocker, 1992; MacKenzie et al., 2005).

2.3.1.1 The direct link of specific CSR and staff affective commitment and job satisfaction

According to differences in stakeholders, there are three types of specific CSR related to employee work-related attitudes that have been mentioned in the literature (D Ubler, 2011): (1) the CSR for internal stakeholders (e.g. employees); (2) the CSR for external stakeholders (e.g. consumers); (3) the CSR for other specific stakeholders (e.g. the environment, government and competitors).

As far as the effects of CSR related to internal stakeholders and external stakeholders on employee work-related attitudes are concerned, De Roeck et al.(2014) have examined the link of CSR related to internal stakeholders (e.g. employees and shareholders) and employee job satisfaction, the results of which have found that CSR has a positive link with employee job satisfaction. This suggests that employees’ job satisfaction can be promoted when their firms practise social responsibility activities related to their internal stakeholders. Similarly, Brammer et al.(2007) have examined the link of CSR related to external stakeholders and employee organizational commitment, the results of which suggest that CSR for external stakeholders (e.g. governments and competitors) has a
positive link with employee organizational commitment.

Hofman and Newman (2014) have examined the simultaneous effects of internal and external CSR on employee affective commitment, the results of which suggest that internal CSR has a positive link with employee affective commitment, while external CSR has no direct link with employee affective commitment. Thus, the prior research has not provided consistent results for the effects of CSR on employee work-related attitudes such as affective commitment and job satisfaction. Some studies have found that CSR has a positive link with employee work-related attitudes (Barnett, 2007; De Roeck et al., 2014). Others, however, have found that CSR has either no direct link or a negative link with employee work-related attitudes (Hofman and Newman, 2014).

There are some studies which have examined the link of CSR related to stakeholders (e.g. employees and government) and employee work-related attitudes. For example, Newman et al. (2015) have examined the link of corporate social responsibilities and employee work performance and organizational citizenship, the results of which are based on 184 useable samples collected from Zhejiang province in China and suggest that environmental social responsibility is positively related with employee work performance and organizational citizenship, while social responsibility for employees, as well as customs, has no effect on employee work performance and organizational citizenship.
Similarly, Farooq et al. (2014) have examined the effects of CSR for the environment, communities, employees and customs on employee affective commitment, the results of which suggest that CSR for the environment has a positive link with employee affective commitment, while CSR for communities, employees and customs has either no direct link or a negative link to employee affective commitment. The above studies suggest that the link of CSR and employee affective commitment is inconsistent in the literature.

2.3.1.2 The direct link of overall CSR and staff affective commitment and job satisfaction

Compared with the studies of the link of specific CSR and employee work-related attitudes, studies of the link of overall CSR and work-related attitudes are more abundant in the literature. For example, based on 827 usable employee samples collected from 27 enterprises, Glavas and Kelley (2014) have examined the link of overall CSR and staff affective commitment and job satisfaction, the result of which suggests that overall CSR is positively related with staff affective commitment and job satisfaction.

Using 6,710 usable employee samples collected from Norway and Sweden, Ditlev-Simonsen (2015) has examined the link of overall CSR and employee affective commitment, the result of which suggests that overall
CSR has a positive link with employee affective commitment, a result that is essentially the same when considering the effect of perceived organizational support (POS) on employee affective commitment. Zhu et al. (2014) have examined the link of overall CSR and employee job loyalty, using 438 usable employee samples collected from China, and have found that overall CSR is positively related with employee job loyalty. Using the equation modelling method, Mellat-Parast (2013) has examined the link of overall CSR and employee work involvement, the result of which suggests that overall CSR has a positive link with employee work-involvement. Rupp et al. (2013) have examined the effect of overall CSR on employee citizenship behaviour, and found that overall CSR has a positive link with employee citizenship behaviour. Hansen et al. (2011) have examined the link of overall CSR and employee turnover intention and citizenship behaviour, the result of which suggests that overall CSR has a positive link with employee turnover intention and citizenship behaviour.

Mueller et al. (2012) have examined the link of overall CSR and employee affective commitment, the result of which suggests that overall CSR has a positive link with employee affective commitment. Roeck and Delobbe (2012) have examined the link of overall CSR and employee organizational identity, and found that overall CSR has a positive link with employee organizational identity. From what has been discussed and examined in the literature, we can clearly see that most prior studies on the
link of overall CSR and employee work-related attitudes have found that overall CSR has a positive link with employee work-related attitudes, while a few have found that overall CSR has a negative link with employee work-related attitudes.

2.3.2 The mediating role on the link of CSR and employee work-related attitudes

The mechanism of the link of CSR and employee work-related attitudes has drawn widespread attention among scholars. Using social identity theory, social exchange theory and social information theory, prior studies have examined some of the mediating variables in the link of CSR and employee work-related attitudes. These studies can help us to have a better understanding of how and why CSR affects employee work-related attitudes. Thematically, I systematically review these studies in the following sections.

2.3.2.1 Studies of the use of organizational trust as a mediating variable in the link of CSR and employee work-related attitudes:

Farooq et al. (2014) have examined the mediation role of organizational trust and organizational identity on the link of CSR and employee affective commitment, the result of which suggests that both organizational trust and organizational identity positively mediate the link of CSR and employee affective commitment. Looking in more detail, CSR can have a positive
effect on both employee organizational trust and organizational identity, which in turn promote employee affective commitment. Roeck and Delobbe (2012) have examined the mediation role of organizational trust on the link of CSR and employee organizational identity, the result of which suggests that organizational trust positively mediates the link of CSR and employee organizational identity.

Hansen et al. (2011) have examined the mediation role of organizational trust on the link of CSR and employee turnover intention and citizenship behaviour, and have found that organizational trust negatively mediates the link of CSR and employee turnover intention, but positively mediates the link of CSR and employee citizenship behaviour. This result is consistent with the work of Faooq et al. (2014).

2.3.2.2 Studies of the use of perceived organizational justice as a mediating variable in the link of CSR and employee work-related attitudes:

De Roeck et al. (2014) have examined the mediation role of perceived organizational justice on the link of CSR and employee job satisfaction, the results of which are that perceived organizational justice positively mediates the link of CSR and employee job satisfaction. This study suggests that CSR has a positive effect on employee perceived organizational justice, which in turn promotes the level of employee job satisfaction. Moon et al. (2014) have examined the mediation role of
perceived organizational justice on the link of CSR and employee affective commitment. This study suggests that perceived distribution of justice, perceived procedural justice and perceived interactional justice positively mediate the link of CSR and employee affective commitment. Thus, the studies by De Roeck et al., (2014) and Moon et al., (2014) have obtained the same results, namely that perceived organizational justice positively mediates the link of CSR and employee work-related attitudes.

2.3.2.3 Studies of the use of perceived organizational prestige as a mediating variable in the link of CSR and employee work-related attitudes:

Kim et al.(2010)have examined the mediation role of perceived organizational prestige on the link of CSR and employee organizational commitment. Their results suggest that perceived organizational prestige positively mediates the link of CSR and employee organizational commitment. Roeck and Delobbe (2012) have examined the mediation role of perceived external organizational prestige and organizational trust on the link of CSR and employee organizational identity. Their results suggest that perceived external organizational prestige positively mediates the link of CSR and employee organizational identity. Thus, prior studies of the mediation role of perceived organizational prestige on the link of CSR and employee work-related attitudes are consistent.
2.3.2.4 Studies of the use of organizational identity as a mediating variable in the link of CSR and employee work-related attitudes:

Based on identity theory, several studies have examined the mediation role of organizational identity in the link of CSR and employee work-related attitudes. For example, Kim et al., (2010) have examined the mediation role of organizational identity in the link of CSR and employee organizational commitment. The results of their study suggest that organizational identity positively mediates the link of CSR and employee organizational commitment. Jones(2011) has examined the mediation role of organizational identity in the link of CSR and employee turnover intention, the results of which suggest that organizational identity negatively mediates the link of CSR and employee turnover intention. Prior studies have provided us with evidence of the mediation role of organizational identity on the link of CSR and employee work-related attitudes.

2.3.2.5 Studies of the use of organizational pride as a mediating variable in the link of CSR and employee work-related attitudes:

Although there are some studies based on organizational identity theory that have found organizational identity to be an important mediating variable in explaining the mechanism of the link of CSR and employee
work-related attitudes, it is still unclear whether or not the link of CSR and employee work-related attitudes is mediated by other variables. To date, there are a few studies that address this issue. Jones (2011) is an exception who, by using social exchange theory, has examined the mediation role of organizational pride on the link of CSR and employee organizational identity. His research has found that organizational pride positively mediates the link of CSR and employee organizational identity. Thus, Jones’ study not only gives us new knowledge of how and why social responsibility promotes the level of employee organizational identity, but also deepens the well-based organization theory.

2.3.2.6 Studies of the use of work meaningfulness as a mediating variable in the link of CSR and employee work-related attitudes:

Work meaningfulness has been suggested to be a unique psychological variable, playing an important role in academic fields and practical fields. However, there are few studies that examine the mediation role of work meaningfulness on the link of CSR and employee work-related attitudes. To the best of my knowledge, there is only one study that examines the mediation role of work meaningfulness on the link of CSR and staff affective commitment and job satisfaction. Glavas and Kelley (2014) found that work meaningfulness positively mediates the link of CSR and staff affective commitment and job satisfaction. It should be noted that there are
some limitations in Glavas and Kelley’s (2014) study. For example, they measured employee perceived corporate social responsibility, and staff affective commitment and job satisfaction at the same time which, to a large extent, may lead to serious common method bias. Thus, the mediation role of work meaningfulness on the link of CSR and employee work-related attitudes still needs further study.

2.3.3 The moderation role on the link of CSR and employee work-related attitudes

Some studies have examined the moderation role on the link of CSR and employee work-related attitudes (Altschuller et al., 2008; Golob and Podnar, 2007; Lange, 2008; Podnar and Golob, 2007). Generally speaking, prior studies of this area can be differentiated into two types: organizational level moderating variables and individual level moderating variables. In the following section, I review these studies.

2.3.3.1 Individual-level moderating variables

(1) Perceived CSR significance:

Employee perceived CSR refers to the extent to which employee feel their firms’ performing CSR. Korschun et al. (2014) have examined the moderation role of employee perceived CSR significance on the link of
CSR and employee organizational identity, the result of which suggests that the link of CSR and employee organizational identity is stronger when the level of employee perceived CSR significance is high than when it is low.

(2) Perceived allocation of justice:

Rupp et al. (2013) have examined the moderation role of employee perceived allocation of justice on the link of CSR and employee organizational citizenship, the result of which suggests that the link of CSR and employee organizational citizenship is stronger when the level of employee perceived allocation of justice is high than when it is low.

(3) Self-centered CSR attribution:

Roeck and Delobbe (2012) have examined the moderation role of self-centered CSR attribution on the link of CSR and employee organizational trust. They found that the link of CSR and employee organizational trust is stronger when the level of self-centered CSR attribution is high than when it is low. However, there are some limitations in Roeck and Delobbe’s (2012) study. For example, they regarded CSR as an environmental responsibility, and the samples in their study were only collected from the oil industry. More importantly, since other-centered CSR attribution is not the reverse of self-centered attribution, it is therefore still unclear whether or not other-centered CSR attribution has a moderation role on the link of CSR and employee work-related attitudes.
2.3.3.2 Organizational level moderating variables

Farooq et al. (2014) have examined the moderation role of collectivist culture on the link of CSR and employee organizational identity. They have found that the positive link of CSR and employee organizational identity is stronger when the level of collectivist culture is high than when it is low. Hofman and Newman (2014) have examined the moderation role of collectivist culture and masculinism on the link of CSR and employee organizational identity, the result of which suggests that collectivist culture has a positive moderation role on the link of CSR and employee organizational identity while masculinism has a negative moderation role on the link of CSR and employee organizational identity. Mueller et al. (2012) have examined the moderation role of collectivist culture, humanist orientation and power distance on the link of CSR and employee affective commitment. Their study has found that collectivist culture and humanist orientation positively moderate the link of CSR and employee organizational identity, while power distance has negative moderation effect on the link of CSR and employee organizational identity.

2.4 CSR attribution

According to attribution theory, the link of CSR and employee work-related attitudes could be affected by the attributions made by employees.
about the socially responsible activities conducted by their firms (Lobban et al., 1998; Minkoff, 2002). Therefore, it is necessary to examine the moderation role of CSR attribution on the link of CSR and employee work-related attitudes. To date, there are few studies that examine the moderating role of CSR attribution, so this is a significant gap in the literature. In the following section, I review the concept of attribution and attribution theory.

2.4.1 Attribution theory

In organizational settings, the attribution process, which is a perceptual phenomenon, is widely discussed. Attribution involves forming beliefs about the cause of behaviour or events (White, 1988; White, 1989; White, 1990; White, 1992). The most popular version of attribution theory is that we perceive whether an observed behaviour or event is caused mainly by personal characteristics (internal factors) or by the environment (external factors) (Stecyk and Chojnowski, 2011). Internal factors are believed to include a person’s ability or motivation, whereas external factors are believed to include resources, coworkers support, or luck (Stecyk and Chojnowski, 2011). For example, if an employee does not show up for an important meeting, the reasons can be inferred to be either internal attributions (e.g. the employee is forgetful or lacks motivation) or external attributions (e.g. traffic, a family emergency, or other
circumstances preventing the employee from attending the meeting).

There are three attribution rules that have been studied in the literature – consistency, distinctiveness, consensus; all three are used to decide whether a person’s behaviour and performance are mainly caused by their personal characteristics or by environmental influences (see figure 2-1) (Stecyk and Chojnowski, 2011). In order to illustrate how these three attribution rules work, consider the following example. Imagine a situation in which a member of staff makes a poor quality beverage. One may consider the reasons why this staff member has made this poor quality beverage. It would probably be concluded that this event is due to a lack of skill or motivation (an internal attribution) if the member of staff consistently makes poor quality beverages (high consistency), or makes poor quality beverages on other machines (low distinctiveness), and other staff produce a high level of good quality foods on this machine (low consensus).

In contrast, an external attribution is made, meaning it is thought that something is wrong with the machine, or that this machine is not good enough to use etc., if the staff member consistently makes low quality beverages on this machine (high consistency), or if the staff member makes high quality beverages on other machines (high distinctiveness), and other staff also make low quality beverages on this machine (high consensus). It would be confusing if consistency is high for both internal and external
attributions. The reason for this is that a low level of consistency (meaning the staff member’s output quality on this machine is sometimes good and sometimes poor) can, to a large extent, weaken people’s confidence in whether the causes for the staff producing poor quality beverages are internal attributions or external attributions (White, 1988; White, 1989; White, 1990; White, 1992).

Obviously, the attribution process is of great importance, not that we tend to use attribution processes to address the events or issues that are related to us, but because understanding cause-and-effect links makes us work more effectively with others, see things more deeply, produce different emotions and feelings about the same thing, and therefore assign praise or blame to someone (a person or a firm) (Taylor, 1973). An employee could approach a firm’s practice of CSR differently if he or she believed the reasons for his or her firm practising CSR were that the firm wanted to promote social welfare, strengthen consumer values, enhance its employee working conditions or welfare than if he or she believed that the reasons for the firm practising CSR were that it wanted to earn more profit, gain more social notice, and make the firm’s performance look better (Taylor, 1973).

Attribution process can be used not only in the context of firms, but can also be used in the context of individuals (Warburton, 2000). Supposing that the leader of a firm paid attention to practising CSR, what
would an employee in the firm like to think about this leader? According to attribution theory, the extent of an employee’s respect for the leader depends on whether he or she believe this leader’s action in practising CSR is due to personal characteristics (internal attributions) or to the situation (external attributions). In addition, people also react differently and produce different emotions to attributions of our own behaviour and performance (Thurman, 1988). An example illustrates this point. A student has poor grades. What should he do? According to attribution theory, how he reacts to his poor grades depends on the attributions he makes. If he makes internal attributions about his poor grades, such as his own low level of intelligence, he would drop out of the course. On the contrary, if he makes external attributions about his poor grades, he would continue with his course.
Although it seems good to use the above three rules for processing cause to construct a reason or reasons for an event, attribution errors should also be taken into consideration. A person is believed to make attribution errors even if he or she is strongly motivated to assign different attributions (e.g. internal or external attributions) (Taggar and Neubert, 2004). This is because a person’s perceptual process is susceptible to errors (Taggar and Neubert, 2004). There are many such errors, but one notable error is self-serving bias (Taggar and Neubert, 2004). Self-serving bias is used to describe people’s tendency to attribute their own failures to external
attributions (e.g. bad weather, bad luck, and bad working conditions) more than to internal attributions and, by contrast, to attribute their successes to internal attributions (e.g. great intelligence, good looking appearance) (Taggar and Neubert, 2004).

Self-serving bias means we tend to take credit for our successes and blame others, or the situation, for our mistakes (Taggar and Neubert, 2004). For example, Lenovo group, a large computer enterprise in China, experienced shrinkage in the stock market and poor performance in 2017. However, in Lenovo’s annual reports, the executive mainly referred to external factors as the reasons for their failures (e.g. bad financial performance) and referred to their personal qualities as the reasons for their success (e.g. good employee work-related attitudes and a low rate of employee turnover).

Similarly, the same results have been found in other countries, with entrepreneurs in one recent study overwhelmingly citing external factors or causes for their business failures (e.g. lack of funding, lack of governmental support, poor economic climate), whereas they understated internal reasons or causes for their business failures (e.g. lack of vision, lack of social skills, lack of experience with managerial functions, and lack of social ties) (Stecyk and Chojnowski, 2011).

Understanding self-serving bias is important in this dissertation, as it should be useful for us to understand the reasons why people tend to engage
in self-serving bias. Bad luck is said to be a merely defensive and self-consoling synonym for inefficiency (Stecyk and Chojnowski, 2011), which means self-serving bias is associated with the self-enhancement process that has been covered in much of the literature. To gain other people’s admiration and respect, one can generate a more positive self-concept by pointing to external reasons or causes for one’s failures (e.g., bad luck, bad weather and bad working or studying conditions).

In addition to self-serving bias, fundamental attribution error, which is also called correspondence bias, has been widely studied in the literature (Stecyk and Chojnowski, 2011). Fundamental attribution error is used to describe people’s tendency to overemphasize internal causes for another person’s behaviours and to discount or ignore external causes of these behaviours (Stecyk and Chojnowski, 2011). According to fundamental attribution error, employees tend to think that the reasons for their firms’ practising CSR is due to internal attributions rather than external attributions. The explanation for fundamental attribution error is that people can more easily see the external factors that constrain another person’s behaviour (Warburton, 2000). Also, people are said, to a large extent, to tend towards thinking that humans are the main sources of their own actions (Warburton, 2000). However, fundamental attribution error is not as common as was previously thought. Chinese people have been demonstrated to be less likely to engage in fundamental attribution error
because Chinese cultures emphasize the context of an action more than do Western cultures. In recent studies, there is some evidence to show that fundamental attribution error is not noticeable in Chinese society (Stecyk and Chojnowski, 2011).

In summary, attribution is a psychological process in which an individual is trying to understand and infer the reasons or causes of particular outcomes (Weiner, 1985, 1986). Attribution theory has been proposed to explain how and why an individual makes an attribution to particular outcomes, as well as how and why the attribution made by someone affects his or her behaviours and attitudes.

Generally speaking, there are two different branches in attribution theory: (1) attribution process theory; (2) attributional effect theory.

2.4.1.1 Attribution process theory

Attribution process theory explains how people infer a cause to a certain outcome. As is well known, the cause of a particular outcome is not easy to infer. In reality, we often find that the cause of a particular outcome is ambiguous (Stecyk and Chojnowski, 2011). Thus, an individual’s attribution process is complex. It seems that people do not make attributions for an outcome if its internal cause is difficult for them to understand. Indeed, people make attributions all the time; as pointed out by Heider(1958) people are naïve psychologists with internal interest in
understanding the causes of events that happen around them in order to improve predictions of their future, to gain a better sense of their world and to control their environments.

Therefore, it is important to understand how an individual infers causation by discovering how and why people believe their jobs are worth doing and feel satisfied or unsatisfied about their jobs. Besides, attribution processes can help us understand what causes an employee’s job satisfaction, turnover intention, affective commitment (Taylor, 1973; Thurman, 1988), and consumer recommendation (K Linda N and Gutierrez Eugenio, 2015; Stencyk and Chojnowski, 2011; Warburton, 2000; Workman and Freeburg, 1999). Unfortunately, it has been asserted that attribution theory has been underutilized and underappreciated in the organizational sciences (Blucker and Hershberger, 1983). In support of this argument, Majdi et al.(2011) have compared the two fields and have found nearly six times as many articles on attribution published in psychology journals as were found in management journals.

There are two kinds of attribution process theory in the current literature: rational processes theory and irrational processes theory (Stencyk and Chojnowski, 2011). Rational processes theory regards the average person as rational in their thinking and inference as scientists, while irrational processes theory regards the average person as irrational in their thinking and inference (Stencyk and Chojnowski, 2011). Kelley(1973) was
one of the earliest scholarly works to propose the rational processes model, and found that people attribute an outcome using three types of information. Specifically, there are three dimensions of information people use to attribute an outcome; these are distinctive information, consistency information and consensus information (Stecyk and Chojnowski, 2011). Distinctive information refers to the extent to which people think an actor’s action varies from individual to individual.

A high level of distinctive information leads people to attribute an outcome to an external cause, while a low level leads them to attribute it to an internal cause. Consistency information refers to the extent to which people think an actor’s action is consistent. A high level of consistency information leads people to attribute an action to an internal cause, while a low level of consistency information leads them to attribute it to an external cause. Finally, consensus information refers to the extent to which an attributor believes that there are many other actors who would take the same action. A high level of consensus information leads people to attribute an actor’s action to an internal cause, while a low level leads them to attribute it to an external cause.

Rational processes theory argues that people always make attributions using objective information (Stecyk and Chojnowski, 2011). If that were the case, then everyone would make one and the same attribution for the same outcome. However, in reality, for the same outcome, different people
may have different attributions. For example, as far as an outcome of John helping his college complete its work is concerned, some people may attribute John helping out to his altruistic behaviour, while others may attribute this to his egoistic behaviour (e.g. in order to gain a good impression from his colleagues) (Stecyk and Chojnowski, 2011). Thus, it is unrealistic for us to find a general theory which can depict how people make attributions.

By criticizing the classical attribution process theory, the rational processes theory has led scholars to find a new attributional processes theory. Contrary to rational processes theory, irrational processes theory argues that people do not attribute outcomes by their rational inference, but through their own goals and characters. Because irrational processes theory builds on the attribution that people in reality tend to make, it has been supported by many scholars, and has developed very quickly in the last 30 years (Stecyk and Chojnowski, 2011). There are now many branches in rational processes theory, among which normal theory and information processes theory are the most influential in the academic field (Stecyk and Chojnowski, 2011).

(1) Norm theory

Norm theory, which was proposed by Kahneman and Miller (1986), asserts that everyone has their norm for an outcome, and they attribute it to a cause through their norm. There has been much evidence to suggest that
people are more likely to attribute an outcome which is unexpected and personally relevant than one which is unimportant and normal (Stecyk and Chojnowski, 2011). Thus, whether or not people automatically make detailed causal search processes for an outcome depends on whether the outcome is consistent with their norm about such an outcome (Stecyk and Chojnowski, 2011). People are likely to make detailed causal search processes for an outcome which is unexpected, important and personally relevant to them, while they are less likely to make detailed causal search processes for an outcome which is expected and unimportant.

Why do people make detailed attributional searches for an outcome which is unexpected and important or personally relevant? There have been many explanations in the literature, among which the explanation of cognitive dissonance is most supported by scholars (Stecyk and Chojnowski, 2011). According to the cognitive dissonance explanation, if a personally relevant outcome is unexpected for individuals, this means that this outcome is inconsistent with their cognition, they feel uncomfortable and their cognition is in a state of dissonance (Stecyk and Chojnowski, 2011). Meanwhile, they try to change their dissonant cognitive state to a state that is consistent with the outcome. Attribution is suggested as the most efficient and quickest way to alleviate one’s cognitive dissonance (Stecyk and Chojnowski, 2011). Therefore, when a personally relevant outcome is unexpected in one’s mind, there is cognitive
dissonance, which in turn leads to the use of attribution to alleviate this cognitive dissonance. What happens if attribution cannot alleviate cognitive dissonance? This is an important and interesting question which has been discussed in the literature for years. Generally speaking, in a short time, such an individual feels unsatisfied before the cognitive dissonance disappears in some other way (e.g. by a change to the original cognition about the outcome, but this makes individuals feel upset), while there may be serious illness (e.g. psychosis is one of the most common diseases) if an individual cannot efficiently solve this cognitive dissonance in the long term.

Therefore, according to norm theory, different norms lead to different attributions, which is the reason why different individuals often make different attributions for the same outcome in reality (Stecyk and Chojnowski, 2011). From what has been discussed above, we can clearly see that norm theory has two important implications: (1) what people attribute depends on their norm; (2) norm theory explains why different people make different attributions for the same outcome.

(2) Causal processing theory

An addition to norm theory proposed by Kahneman and Miller (1986) and White (1988) is causal processing theory, which makes attribution more subjective. Causal processing theory asserts that the attribution that people make for an outcome depends on their subjective beliefs, not on objective
information. That is why attribution is an automatic, rapid and simple process. Although causal processing theory has many advantages in explaining attribution processes, care should be taken in using causal processing theory with respect to two points: (1) People attribute an outcome through their beliefs, but they also want their attribution to be rational. This is because one is less likely to attribute an outcome to a cause which one does not believe in. (2) The belief aspect in causal processing theory, as proposed by White (1988), is a concept which is different from the norm aspect proposed by Kahneman and Miller (1986) in their norm theory. Belief refers to one’s cognition about what the world should be and what the world should not be, while norm refers to one’s internal standards for an outcome. Put simply, norm theory suggests people make an attribution for an outcome only through comparing it with their norms, while causal processing theory suggests people make an attribution for an outcome through their beliefs. The difference between norm and belief are associated with different periods of causal search processing.

### 2.4.1.2 Attributional effect theory

Weiner (1985) founded attributional effect theory, identifying three dimensions within the theory: (1) locus of causality; (2) stability; and (3) controllability.

**Locus of causality.** The most commonly studied attributional
dimension by far is locus of causality, which refers to whether the perceived cause of an outcome is internal or external (Harvey et al., 2012). In the case of attributions made for one’s own outcomes (i.e. self-attributions), an internal attribution occurs when the cause is perceived to reflect some characteristic of the person, such as effort or ability (Harvey et al., 2012). For example, a manager who asks employees a question, making them feel angry, believes that this outcome is because the question is stupid and unworthy of being asked, at which point this manager is conducting internal causal processing. An external attribution for the same result may lead the manager to decide that his employees are unworthy of being asked this question, or that his employees should be fired.

**Stability.** Intelligence is regarded as a stable cause in one’s success, while fortune is regarded as an unstable cause. Unlike locus of causality, there are fewer studies that examine the role of the stability dimension in people’s attitudes and behaviours. For example, if an employee is criticized by a supervisor, what does he or she react to this criticism? The reaction depends on whether the supervisor’s criticism is attributed to a stable cause or an unstable cause. If it is attributed to a lack of ability for the work, which is a stable cause, the employee may feel upset, because his or her lack of ability will lead to the same result in the future. If the criticism is attributed to bad fortune, which is an unstable cause, the employee does not feel upset, because he or she will predict that the supervisor is less
likely be critical in the future.

The perceived stability of a cause is also likely to help shape leader-member relationship quality and reward/punishment decisions (Harvey et al., 2012). As mentioned above, the negative impact of attributions that target blame for undesirable outcomes on one’s supervisor or subordinate is often weaker if the attribution is unstable rather than stable in nature (Harvey et al., 2012). This is because unstable attributions reduce the expectation that similar outcomes will occur in the future (Harvey et al., 2012). This attenuating effect has been shown to reduce the frequency and severity of punishments for undesirable workplace outcomes (Wood and Jones, 1995).

**Controllability.** Effort, which is usually viewed as internal and unstable, is most often seen as controllable, whereas task difficulty, which is seen as external and stable, is most often viewed as uncontrollable (Harvey et al., 2012). As such, controllability has been linked to a number of the same affective and leadership outcomes that the other dimensions predict, albeit in a smaller number of studies (Harvey et al., 2012). This overlap might explain why controllability has received less attention than the other two dimensions (Harvey et al., 2012). To consider the following example to illustrate controllability. A basketball team is narrowly beaten by another team. If audiences think the cause of this basketball team losing the game is because their rival is strong, which means to beat their rival is
a difficult task for them, then the audiences will lose their confidence in this basketball team beating the rival in the future, at which point they may fall into depression. If the audience think the cause of their basketball team losing the game is due to referees taking the side of their rival, which means the cause for losing the game is controllable, then the audience will feel confidence of their team of winning another game in the future, given the referees in future games will not take the side of their rival team.

2.4.2 Prior studies of CSR attribution

There are some studies in the literature that address the effect of CSR attribution on employee work-related attitudes and behaviours. Generally speaking, prior studies in this field can be classified into three categories: (1) the direct effect of CSR attribution on employee work-related attitudes and behaviours; (2) the mediation role of CSR attribution on the link of CSR and employee work-related attitudes and behaviours; (3) the moderation role of CSR attribution on the link of CSR and employee work-related attitudes and behaviours.

2.4.2.1 The direct effect of CSR attribution on employee work-related attitudes and behaviours

Barone et al. (2000) and Webb and Mohr (1998) have examined the link of CSR attribution and consumer satisfaction and recommendation. Their
research has found that other-centered CSR attribution is positively related with consumer satisfaction and recommendation, whereas self-centered CSR attribution is negatively related with consumer satisfaction and recommendation. Yoon et al. (2006) have examined self-centered CSR attribution and consumer brand satisfaction, with their results suggesting that self-centered CSR attribution being negatively related with consumer brand satisfaction.

Becker-Olsen et al. (2006) and Bhattacharya and Sen (2004) have examined the effect of CSR attribution on consumer trust, finding that other-centered CSR attribution has a positive link with consumer trust, while self-centered CSR attribution is negatively related with consumer trust. Similarly, Vlachos et al. (2009) have examined the effect of CSR attribution on consumer trust, their results suggesting that other-centered CSR attribution has a positive effect on consumer trust, while self-centered CSR attribution has a negative effect on consumer trust. What was interesting in this study was that they found that service quality moderates the link of CSR attribution and consumer trust, a moderation role that suggests the negative link of self-centered CSR attribution and consumer trust is weaker when the level of service quality is high than when it is low. Vlachos et al. (2013) have examined the direct link of CSR attribution and employee job satisfaction, finding that both other-centered CSR attribution and self-centered CSR attribution are positively related to employee job
satisfaction. Obviously, the effect of self-centered CSR attribution on employee work-related attitudes is different from that on consumer attitudes.

The reason why self-centered attribution has a negative link with consumer attitudes and positively related to employee attitudes can be attributed to the fact that employees and consumers are different types of stakeholders in firms, with employees being internal stakeholders, whereas consumers external stakeholders. Story and Neves (2015) have examined the joint effect of other-centered CSR attribution and self-centered CSR attribution on employee job performance, suggesting that other-centered CSR attribution and self-centered CSR attribution can jointly affect employee job performance, with the strongest positive relationship occurring when both other-centered CSR attribution and self-centered CSR attribution are at a high level, while the weakest positive relationship occurs when both are at a low level.

2.4.2.2 The mediation role of CSR attribution on the link of CSR and employee work-related attitudes

Geue and Plewa (2010) have found that the link of CSR and consumer satisfaction can be mediated by CSR attribution, their research suggesting that other-centered CSR attribution positively mediates the link of CSR and consumer satisfaction, whereas self-centered CSR attribution negatively
mediates the link of CSR and consumer satisfaction. Groza et al. (2011) have made a distinction between proactive CSR and reactive CSR, and have examined the mediation role of CSR attributions on the link of proactive and reactive, with their results suggesting that social value oriented CSR attribution and strategic CSR attribution can positively mediate the link of CSR and consumer purchase intention, whereas stakeholder attribution can negatively mediate the link of CSR and consumer purchase intention.

Similarly, Becker-Olsen et al. (2006), Bhattacharya et al. (2009) and Yoon et al. (2006) have examined the mediation role of CSR attribution on the link of CSR and consumer attitudes and behaviours, and in summary, they suggest that self-centered CSR attribution negatively mediate the link of CSR and consumer attitudes and behaviours, while other-centered CSR attribution positively mediates the link of CSR and consumer attitudes and behaviours.

2.4.2.3 The moderation role of CSR attribution on the link of CSR and employee work-related attitudes

To date, there are fewer studies in the literature that examine the moderation role of CSR attribution on the link of CSR and employee work-related attitudes (Weiner, 1985). Although some studies have examined the moderation role of CSR attribution on the link of CSR and employee work-
related attitudes, considering that employees are internal stakeholders, therefore different from consumers, who are external stakeholders, it is improper for us to extend the results for the moderation role of CSR attribution on the link of CSR and consumer attitudes and behaviours to that on the link of CSR and employee attitudes and behaviours. For example, Barnett (2007) has examined the moderation role of CSR attribution on the link of CSR and consumer satisfaction, and has found that the positive link of CSR and consumer satisfaction is stronger when the level of other-centered CSR attribution is high than when it is low. On the other hand, the negative link of CSR and consumer satisfaction is stronger when the level of self-centered CSR attribution is high than when it is low.

However, as for employees, Roeck and Delobbe (2012) have found that self-centered CSR attribution moderates the link of CSR and employee organizational trust and organizational identity, finding that the positive link of CSR and employee organizational trust and organizational identity are stronger when the level of self-centered CSR attribution is high than when it is low. Realizing that there are different results from prior studies on the moderation role of CSR attribution in consumers and employees, it is important for us to know that the moderation role of CSR attribution on employees is very different from that on consumers. Unfortunately, to date, few studies have addressed this issue.
2.5 Gaps in the literature

After systematically reviewing prior studies, I have found some gaps in the literature, among which the three most significant ones are addressed in the current dissertation.

Firstly, prior studies have examined the link of CSR and employee work-related attitudes through empirical study methods. However, the methods used in these prior studies have important limitations. For example, prior studies measure CSR and employee work-related attitudes (e.g. job satisfaction, affective commitment and turnover intention) through employee self-reported data which, to a large extent, can cause serious common method bias problems (e.g. Roeck et al., 2012). Thus, the question is still unclear whether CSR is the cause of employee work-related attitudes, whether employee work-related attitudes is the cause of CSR, or whether they are both a cause for each other. In this study, I examine the link of CSR and employee work-related attitudes (e.g. staff affective commitment and job satisfaction) by using a longitudinal method. This answers the question of whether CSR has a positive link with employee work-related attitudes or negatively related to employee work-related attitudes, and the question of whether or not CSR is the cause of employee work-related attitudes.

In addition, prior studies in this field are mainly limited to
corporations in Western developed markets with relatively stable institutional environments. Although several scholars have demonstrated the significant differences in the effect of CSR on employee work-related attitudes between Western developed economies and China’s undeveloped economy (Bohinc, 2014; Ejumudo, 2015; Letnar Cernic, 2013; Ribarova, 2011), this line of research has mainly focused only on the theoretical analysis rather than specifically examining the link of transition economy CSR and employee work-related attitudes. The question of whether and how CSR is related to employee work-related attitudes in transition economies is still unanswered. In response to this point, as it is well known that China is the largest transition economy in the world, in this dissertation I examine Chinese employees, and how they react to their firms’ CSR activities.

Secondly, there are still few studies that examine the mediating role on the link of CSR and employee work-related attitudes. Most prior studies have examined only the mediation role of organizational identity on the link of CSR and employee work-related attitudes, and regard employee organizational identity to be the only mediating variable in explaining the effect of CSR on employee work-related attitudes (Altschuller et al., 2008; Gainer, 2010; Muchlinski, 2011; Salmon, 2010). However, it should be noted that employees have multiple needs, identity need being just one of these needs, and it may not be the most important need (Christopher and
Linda, 2012; Christopher and Skitka, 2012). According to work meaningfulness theory, employees want meaningful work (Christopher and Linda, 2012; Christopher and Skitka, 2012). Because employees are internal stakeholders, their firms practising social responsibility can promote their work meaningfulness which, in turn, can benefit their job satisfaction and affective commitment. The fact that employees want to make their contribution to society should be considered with the mediation role of the link of CSR and employee work-related attitudes. However, limited studies have examined the mediation role of work-meaningfulness in the link of CSR and employee work-related attitudes.

In this study, I examine the mediation role of employee work-meaningfulness on the link of CSR and employee work-related attitudes through a longitudinal approach. In addition, this study gives a clear answer to the questions of whether and how employee work-meaningfulness mediates the link of CSR and employee work-related attitudes.

Thirdly, the link of CSR and employee work-related attitudes is not consistent in the literature, with some studies finding a positive link of CSR and employee work-related attitudes (Dashwood, 2004; Destefanis and Mastromatteo, 2010; Dimovski et al., 2010; Ejumudo, 2015), while others have found a negative link of CSR and employee work-related attitudes (Elving and Vuuren, 2011; Fairbrass, 2011; Gainer, 2010; Gergely Szab
and Engsig S Rensen, 2013). Thus, the link of CSR and employee work-related attitudes is not universal, but rather can be defined by specific contexts. While there are some studies that examine the moderation role on the link of CSR and employee work-related attitudes, few have examined the moderation role of CSR attribution on the link of CSR and employee work-related attitudes.

Although Roeck and Delobbe (2012) have examined the moderation role of self-centered CSR attribution on the link of CSR and employee work-related attitudes, their study has not examined the effect of other-centered CSR attribution on the link of CSR and employee work-related attitudes. The fact that other-centered CSR attribution is not the reverse of self-centered CSR attribution is important, because other-centered CSR attribution has its own characteristics, which are very different from the characteristics of self-centered CSR. Thus, it is important to examine the moderation role of other-centered CSR attribution on the link of CSR and employee work-related attitudes. To date, there are limited studies that examines the moderation role of other-centered CSR attribution on the link of CSR and employee work-related attitudes. In this study, I examine the moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and employee work-related attitudes respectively. The study also gives an answer to the questions of whether and how other-centered CSR attribution and self-centered CSR attribution
moderate the link of CSR and employee work-related attitudes respectively.

Fourthly, since other-centered CSR attribution is not the reverse of self-centered attribution (Ellen Scholder et al., 2006), other-centered CSR attribution and self-centered CSR attribution may jointly moderate the link of CSR and employee work-related attitudes. To date, there are limited studies in the literature that examine the joint moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and employee work-related attitudes, which is a significant gap in the literature and limits theoretical completeness. Since other-centered CSR attribution and self-centered CSR attribution coexist in employees’ causal search processing with respect to CSR, then a question that is both important and interesting is: Under what CSR attribution combination can CSR make the strongest positive effect on employee work-related attitudes? For instance: What will be the effect on the link between CSR and staff affective commitment and job satisfaction under a combination of a high level of other-centered CSR attribution and a high level of self-centered attribution? What will be the effect on this link under a combination of a high level of other-centered CSR attribution and a low level of self-centered attribution? What will the effect be under a combination of a low level of other-centered CSR attribution and a high level of self-centered attribution? And what will it be under a combination of a low level of other-centered CSR attribution and a low level of self-centered attribution? In the
current dissertation, I use this joint moderating method to examine the joint moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and staff affective commitment and job satisfaction.

The following chapters are arranged as follows:

Chapter 3: I will introduce the method to examine the hypotheses.

Chapter 4: This chapter deals with the role of CSR in staff affective commitment and job satisfaction, which is the main effect of CSR on employee work-related attitudes. By supporting the main effect by the data, I then develop and test the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction.

Chapter 5: In this chapter I examine the moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and staff affective commitment and job satisfaction.

Chapter 6: Since other-centered CSR and self-centered CSR can coexist, the joint moderation role of these two factors is intricate and very different from the contingent effect, it is worth having a separate chapter to address the combinational effect of other-centered and self-centered CSR attribution. Therefore, this chapter develops and tests the joint moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and staff affective commitment and job satisfaction.
satisfaction.

Chapter 7: This chapter is a discussion, which mainly focuses on the research contributions and managerial implications of this study.
Chapter 3 Methodology

3.1 Introduction

In the following parts, I am going to address the gaps in the literature as has been mentioned in the Chapter 2 by examining the contingent relationship between CSR and employee work-related attitudes (e.g., job satisfaction and affective commitment). Considering there are three main Chapters to examine the contingent relationship (e.g., the Chapter for examining the moderating effect of work-meaningfulness, moderating effect of CSR attributions, and moderated-mediating effects of work-meaningfulness), it would be sensible for us to branch out a chapter alone for introducing the method used to testify the hypotheses to be suggested to make this thesis look neatly. Thus an important question is what method should be used.

In the literature are mainly two methods used to testify the correlations between variables. Namely, there are qualitative research and quantitative research that have been used in the literature. In recent years, scholars have increasingly realized that qualitative research has its limitations in testifying the statistical relationship between dependent variables and independent variables. And with more and more advanced
statistical method to introduce in the literature, a vast amount of scholars have been using quantitative research to examine their hypotheses. Without statistic method to apply, one could hardly persuade others their hypotheses can be accepted in statistical sense. Thus it would be sensible for this thesis to use quantitative research method to examine the hypotheses that are going to be suggested in the following chapters.

One may argue that qualitative method might be better than quantitative method in examine the CSR and employee work-related attitudes, especially when the definition of CSR is still misty and controversial. However, in this paper I use employee perceived CSR rather than objective CSR, it is preferable to use quantitative research to examine the hypotheses. What is more, all things considered, what counts is not what method should be used, but that the method used is suitable and practicable in all respects (i.e., time and cost expenditure); not which method can provide more information than needed, but which method can efficiently and persuasively testify the hypotheses; not that qualitative method provides the means to analysis the nature of CSR, but that quantitative method provides the means to check the statistical relationship between variables that is needed to justify the hypotheses.

Therefore compared to qualitative method, quantitative method I believe is more preferable to use in this thesis. In this chapter I will introduce the empirical method which is going to testify the hypotheses to
be suggested in Chapter 4, Chapter 5 and Chapter 6. This chapter will mainly contain three parts: data collection, measures and validation.

3.2 Data collection

Considering that China is a country whose government is encouraging its firms to practice social responsibility, and that China is experiencing a transitional economy stage, I collected samples from China, which has helped me to gain suitable samples for this study. Before I collected samples, I contacted those firms that I had prepared for the investigation and survey, in order to confirm that these firms would like me to collect data from them. Realizing that China’s postal system has had serious problems, I collected the data through an onsite survey rather than mail survey or archival data. Collecting the onsite data helped me gain access to the right samples, ensured the correct use of the items in the questionnaire, and provided a high response rate.

The questions in the questionnaire were derived from the prior literature and in-depth interviews with 108 employees and 11 managers from 11 companies in China which, to a large extent, contributed to promoting the questionnaire’s validity and reliability. In this process, I asked each respondents (employees or managers) for making the difference between western countries and China in the items of CSR, work-
meaningfulness, job satisfaction, and affective commitment. Revisions were made to improve the understandability of the questions and the validity of the measures.

In detail, I found no difference in employee job satisfaction, affective commitment, CSR and CSR attribution between western cultures and Chinese cultures. For example, under the condition of western culture, those who got high level of salaries tend to be more satisfied with their job than those who got low level of salaries. My findings suggested that this tendency can be applied in Chinese culture and Chinese people through in-depth interviews with 108 employees and 11 managers from 11 companies in China. And as has been suggested that employees who work in developed countries tend to get high level of affective commitment when they believe their values are consistent with their firms’ culture. Based on results of the in-depth interviews, the same goes for the employees who work in China, which is widely regarded as a developing country.

The only thing I found need to arouse our attention is that Chinese workers and Western workers have different understanding of work-meaningfulness. For example, in the in-depth interviews, strange that most employees and managers said that work-meaningfulness is what can put food on the table, raise their family and children etc., even if I offer them the hint of some examples of work-meaningfulness and the clearest definition of it. Namely the employees and managers I investigated in the
in-depth interviews take it for granted that one can gain work-meaningfulness through the way they can benefit their family members, relatives and those who have a lot to do with their own interests. When I asked them what they would think and if they could gain the sense of meaningful when their work were to benefit others. They told me it depends.

A manager who worked in a state-owned firm told me what it would happen to him if his work benefited to their firm’s competitors. And he told be in this case he would rather feel dreadful than delightful, not even to say gaining the sense of work-meaningfulness. Whenever we talked about work-meaningfulness and all that goes with it, we could somehow get into the subject of whether their firms’ performing CSR can strengthen their gaining the sense of work-meaningfulness. I was surprised to find the employees thought that they would gain the sense of work-meaningfulness only if CSR could be beneficial to strengthen their own interests. In the process of the in-depth interviews, I find what Chinese workers consider to be most important thing when talking about work-meaningfulness is that people are the creatures of logic, who are bursting with emotion, bristling with prejudices, and motivated by pride and vanity. This suggests that Chinese works have mixed feeling of work-meaningfulness, on the one hand they think it takes their self-interests to fulfill their sense of work-meaningfulness, and on the other hand it takes other people’s interests, as
it were fulfilling their pride, dreams, basic needs and dignity, to strengthen their sense of work-meaningfulness.

Thus this finding is very different from the previous findings in the literatures mainly focused on investigating employee work-meaningfulness in western cultures that one could gain a sense of work-meaningfulness through the way their work was benefit to promote others’ interests no matter how it could benefit to their own interests.

According to the results of the in-depth interviews, what counts is not to revise the questionnaire of employee work-meaningfulness, but to select a suitable employee perceived CSR questionnaire, which should take employees’ interests into consideration. Based on previous CSR questionnaire, I choose Tuker’s CSR questionnaire (2009b), which takes eight stakeholders’ interests into consideration, and thus this questionnaire is preferable for me to measure CSR.

The first version of the questionnaire was designed in English, which I translated into Chinese in order to enable the employees being investigated to have a better understanding of it. Considering the great differences between Chinese and Western culture, the Chinese version of the questionnaire was translated back into English, during which procedure I paid great attention to detecting any significant misunderstandings due to translation. No problem was found in this procedure.

While it is preferable to use an objective measurement of CSR, I
selected employee perceived CSR to measure the extent that firms practise CSR. This is because prior studies have found that employee perceived CSR is as reliable and valid as objective CSR, and because employee perceived CSR was easier for me to measure. Realizing that both CSR and work-related attitudes were being measured via the same employees, which might have led to serious common method bias problems, I used longitudinal data rather than cross-sectional data to reduce such potential common method bias problems. Specifically, the data was collected at two points, ‘time1’ and ‘time2’, separated by two months. At time1 I measured perceived CSR reported by employees, and at time2 I measured staff affective commitment and job satisfaction. In order to maximize validity and credibility, the samples were collected from three Chinese cities (Chengdu, Beijing and Xian), which differ greatly in their population size, economic development and culture.

Before collecting data, I informed the employees being investigated about the confidentiality of the questionnaire and the academic purposes of this study. After the employees had completed their questionnaires, I collected and checked the finished questionnaires. At time1 I collected 897 completed questionnaires, and I asked those who had completed the useable questionnaires to participate in the second survey which would be conducted after two months, and promised to give them a present after they had completed the questionnaires for the second survey. At time2, there
was a total of 781 employees participating in the second survey, with 701 employees completing the questionnaires, among which 650 were identified as useable questionnaires. Thus the valid response rate is 72.46%. Among the employees responding, 50.5% were from the oil industry, 30.6% from the finance industry and the others were classified as agricultural industry. The reasons why I chose these three industries were that, first oil industry, finance industry and agricultural industry had become more and more important in China, and has drawn Chinese governments and authorities attention to an extremely extent; second as for performing CSR, these three industries were ranging from bad to excellent (e.g., oil industry at bad level, while finance industry at excellent level), which allowed me to get a desired internal validity.

Using CFA methodology, I found that there were no significant differences between responding employees and non-responding employees in terms of age, gender, educational background, and job position. In order to guarantee the reliability of the collected data, I collected additional data by sending identical questionnaires to a random subset (N=93) of those employees who had completed two useable questionnaires, of which 89 were returned. Using the Pearson correlation method, I found that all of the correlations of the matched variables between the two raters were within the range 0.91-1.00, which indicated that my collected data has strong inter-rater reliability.
3.3 Measures

**CSR.** There are two methods to measure CSR, the one is to use objective CSR. The other is to use perceived CSR. While using objective CSR has its strengths, up to date there is no objective CSR data in China. So it is preferable to use employee perceived CSR. In fact, using employee perceived CSR has a couple of advantages (e.g., much cheaper than obtaining objective CSR data). Thus I used employee perceived CSR to measure the level of firms’ social responsibility. I used Turker (2009) CSR scale, which captured the extent to which employees perceived their firms practice social responsibility. There were six items in total to measure employee perceived CSR. I used a five point Likert-type scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure all of the employee perceived CSR items. Using a CFA method, I found that all of the loadings on each employee perceived CSR item exceeded 0.81 and were significant at a level of 0.001, while the fit index of measurement model indicated that the model fits the data satisfactorily ($\chi^2=288.10$, p=0.00; GFI (Goodness-of-Fit Index)=0.88; RMSEA (Root Mean Square Error of Approximation)=0.067; NNFI (Non-Normed Fit Index)=0.95; CFI (Comparative Fit Index)=0.96; IFI (Incremental Fit Index)=0.96). The reliability of CSR is 0.97, which indicates that the CSR questionnaire has good and satisfactory reliability.
**Employee job satisfaction.** I adopted Tsui and Schriesheim (1980) scale to measure employee job satisfaction. This scale taps into the extent to which employees feel satisfied in their jobs. There were six items in total to measure employee job satisfaction. Using CFA methods, I found that all the loadings on each employee job satisfaction item were larger than 0.85 and significant at a level of 0.001, while the fit index of measurement model indicated that the employee job satisfaction measurement model fits the data satisfactorily ($\chi^2=325.22$, $p=0.00$; GFI (Goodness-of-Fit Index)=0.89; RMSEA (Root Mean Square Error of Approximation)=0.066; NNFI (Non-Normed Fit Index)=0.99; CFI (Comparative Fit Index)=0.99; IFI (Incremental Fit Index)=0.99). The reliability of employee job satisfaction is 0.99, which indicates that the employee job satisfaction questionnaire has good and satisfactory reliability.

**Employee affective commitment.** I adopted Porter et al. (1974) scale to measure employee affective commitment. This scale taps into the extent to which employees feel committed to their organizations. There were three items in total to measure employee affective commitment. I used a five point Likert-type scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure all of the employee affective commitment items. Using CFA methods, I found that all the loadings on each of the employee affective commitment items is larger than 0.85 and significant at a level of
0.001, while the fit index of measurement model indicates that the employee affective commitment measurement model fits the data satisfactorily ($\chi^2=198.26$, $p=0.00$; GFI (Goodness-of-Fit Index)=0.86; RMSEA (Root Mean Square Error of Approximation)=0.056; NNFI (Non-Normed Fit Index)=0.93; CFI (Comparative Fit Index)=0.94; IFI (Incremental Fit Index)=0.95). The reliability of employee affective commitment is 0.93, which indicates that the employee affective commitment questionnaire has good and satisfactory reliability.

**Employee work-meaningfulness.** I adopted Thompson’s (2009) scale to measure employee work-meaningfulness. This scale taps into the extent to which employees feel meaningful in their work. There was a total of three items to measure employee work-meaningfulness. Example employee work-meaningfulness items include: “The work that I do makes the world a better place”. I used a five point Likert-type scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure all of the employee work-meaningfulness items. Using CFA methods, I found that all the loadings on each employee work-meaningfulness items were larger than 0.78 and significant at a level of 0.001, while the fit index of measurement model indicates that the employee work-meaningfulness measurement model fits the data satisfactorily ($\chi^2=89.65$, $p=0.00$; GFI (Goodness-of-Fit Index)=0.84; RMSEA (Root Mean Square Error of Approximation)=0.058; NNFI (Non-Normed Fit Index)=0.98; CFI (Comparative Fit Index)=0.99;
IFI (Incremental Fit Index)=0.98). The reliability of employee work-meaningfulness is 0.96, which indicates that the employee work-meaningfulness questionnaire has good and satisfactory reliability.

**Organizational identification.** While in this study, I examine the mediating effect of employee work-meaningfulness on the relationship between CSR and employee work-related attitudes, previous studies have examined the employee organizational identification mediating effect on the relationship between CSR and employee work-related attitudes, and have found that employee organizational identification mediates the relationship between CSR and employee work-related attitudes. Thus in order to rule out the mediating effect of employee organizational identification on the relationship between CSR and employee work-related attitudes, employee organizational identification as a mediating variable has to be contained in the process of examining the mediating effect of employee work meaningfulness. Organizational identification was measured using the famous six-item scale developed by Roeck etc., (1992). A sample item is “When someone criticizes my firm, I feel like a personal insult”. I used a five point Likert-type scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure all of the employee organizational identification items. Using CFA methods, I found that all the loadings on each employee organizational identification items were larger than 0.72 and significant at a level of 0.001, while the fit index of
measurement model indicates that the employee organizational identification measurement model fits the data satisfactorily ($\chi^2=562.54$, $p=0.00$; GFI (Goodness-of-Fit Index)=0.83; RMSEA (Root Mean Square Error of Approximation)=0.052; NNFI (Non-Normed Fit Index)=0.97; CFI (Comparative Fit Index)=0.97; IFI (Incremental Fit Index)=0.97). The reliability of employee organizational identification is 0.79, which indicates that the employee organizational identification questionnaire has good and satisfactory reliability.

**Moderating variables** (self-centered CSR attribution and other-centered CSR attributions).

The introductory question for the employee CSR attributions is: “What do you think of the reasons that your firm practises CSR activities”.

Other-centered CSR attribution attribution items include: “Our company is genuinely concerned about being socially responsible (Du et al., 2007)”; “Our firm feels morally obligated to help (Ellen et al., 2006)”; “Our firm is trying to give something back to the community (Ellen et al., 2006)”; and “Our firm sincerely wants to help others (Du et al., 2007)”.

I used a five point Likert-type scale for measuring all of the other-centered attribution items. Using CFA methods, I found that all the loadings on each of the other-centered attribution items exceeded 0.85 and were significant at a level of 0.001, while the fit index of measurement model indicates that the model fits the data satisfactorily ($\chi^2=581.17$, $p=0.00$; GFI (Goodness-
of-Fit Index)=0.86; RMSEA (Root Mean Square Error of Approximation)=0.067; NNFI (Non-Normed Fit Index)=0.94; CFI (Comparative Fit Index)=0.94; IFI (Incremental Fit Index)=0.95). I averaged the item scores to form an indicator for other-centered attribution. Cronbach’s α for other-centered attribution is 0.97, which indicates that the questionnaire for other-centered attribution has good and satisfactory reliability.

Self-centered CSR attribution items include: “Our company hopes to increase its profit by implementing social responsibility activities (Ellen et al., 2006)”; “Our firm wants to alleviate pressure from stakeholders (Du et al., 2007)”; “Our firm feels their stakeholders expect it (Ellen et al., 2006)”; “Our firm wants to get publicity (Ellen et al., 2006)” and “Our firm wants to gain competitive advantage (Du et al., 2007)”. I used a five point Likert-type scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure all of the other-centered attribution items. Using CFA methods, I found that all the loadings on each of the other-centered attribution items exceeded 0.82 and were significant at a level of 0.001, while the fit index of measurement model indicates that the model fits the data satisfactorily ($\chi^2=897.21$, p=0.00; GFI (Goodness-of-Fit Index)=0.89; RMSEA (Root Mean Square Error of Approximation)=0.034; NNFI (Non-Normed Fit Index)=0.98; CFI (Comparative Fit Index)=0.99; IFI (Incremental Fit Index)=0.99). I averaged the item scores to form an indicator for other-
centered attribution. Cronbach’s α for other-centered attribution is 0.98, which indicates that the questionnaire for other-centered attribution has good and satisfactory reliability.

Controls. In the analyses, I controlled for the following firm and individual characteristics, the aim of which was to rule out certain potential alternative explanations. At the firm level, I controlled for firm size, as measured by the natural log of the number of employees in a firm. I controlled for the size of firms because, as a firm’s size increases, its employees’ external prestige may also increase, which may influence the extent to which employees feel satisfied with their jobs and committed to their organizations. Firm age was measured by how long it had been since a firm was founded. It is possible that as a firm ages, employees may feel more satisfied with their jobs and more committed to their organizations, which can be evidenced by the fact that the link of employees and their organizations can be strengthened as firm age increases.

Firm performance was also controlled, as employees may feel unsatisfied and uncommitted, and thus seek to leave a firm if it is performing poorly. I asked the respondents to compare their firms with the top ten competitors in the same industry in terms of return on investment, sales growth, level of profit and market share on a five point Likert-type scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure firm performance. Using CFA methods, I found that all the loadings on
each firm performance item is larger than 0.91 and significant at a level of 0.001, while the fit index of measurement model indicates that the firm performance measurement model fits the data satisfactorily ($\chi^2=569.23$, $p=0.00$; GFI (Goodness-of-Fit Index)=0.91; RMSEA (Root Mean Square Error of Approximation)=0.022; NNFI (Non-Normed Fit Index)=0.99; CFI (Comparative Fit Index)=0.99; IFI (Incremental Fit Index)=0.99). The reliability of firm performance is 0.89, which indicates that the firm performance questionnaire has good and satisfactory reliability.

At the individual level, the study firstly controls for employee age. The employees investigated were asked to report their age as follows: 0 if 20 years or younger; 1 if ranging from 21 to 35; 3 if ranging from 36 to 50; and 4 if 51 or older. Previous studies have found that as employee age increases, employees become less likely to leave their organization and more committed to their supervisors. Secondly, the study controls for employee gender (coded 1 for male and 0 for female). The reasons that I controlled for gender in this study are that male employees might be more committed to their organizations than female employees, and that female employees might suffer from serious discrimination in their workplaces, which could lead to them feeling unsatisfied with jobs. Thirdly, I controlled for employee education, which was coded 1 for bachelor or below, 2 for master and 3 for doctor or higher. It is possible that with increasing level of education, employees are more likely to commit to their organizations.
and find their jobs meaningful.

3.4 Validation

3.4.1 Checking the results for common method bias

Although I used a longitudinal research design to measure dependent variables and independent variables at different times to reduce common method bias, this may not be completely avoided, especially when collecting self-reported data from the same respondent. Thus, I used the Harman one factor test (Podsakoff and Organ(1986)) to check for this problem. A factor analysis was run on the items in the four perceptual scales (employee job satisfaction, employee affective commitment, CSR and employee work-meaningfulness).

3.4.2 Results for validity of the constructs

To test the discriminate and convergent validity of the constructs, I used confirmatory factor analysis. The goodness indexes suggested that the CFA analysis (four constructs in a first-order factors model: job satisfaction, organizational affective commitment, CSR, employee work-meaningfulness) fits the data satisfactorily ($\chi^2 = 889.23$, RMSEA = 0.065, NNFI = 0.91, CFI = 0.91, IFI = 0.93). Through use of Mplus8.7 statistical software, the results suggest that the AVE on each construct is larger than
0.68, which suggests that the constructs in the study have good unidimensional validity.

In order to check the discriminate validity of the constructs, I used the confirmatory factor analyses to compare a model, the pairwise tests indicated that in each case, the $\chi^2$ difference was significant at P<0.001 level, suggesting that the constructs of my model have a good discriminate validity. For example, the comparison between employee job satisfaction and employee affective commitment produced a $\chi^2$ difference of 569.27 ($P<0.001$), which suggested employee job satisfaction and affective commitment are two distinct constructs.

3.5 Discussion

In this chapter I introduced the empirical method that is going to be used to testify the hypotheses in the following chapters. What counts is that I found it preferable to use the questionnaires that have been used in western cultures, such as employee job satisfaction, affective commitment, organization identity, CSR and CSR attributions. In the in-depth interviews I found that those who worked in China or Chinese culture had a very different views of work-meaningfulness compared to those who worked in western countries. The reason is that Chinese employees believe that their own-interest has a lot to do with their work-meaningfulness. The same goes
for managers who works in Chinese firms.

Thus it is not so much that work-meaningfulness has different connotation between employees who work in China and employees who work in western countries as it is Chinese workers think their own interests must be, instead of should be, taken into consideration when come to the subject of employee work-meaningfulness. Therefore it should be careful to choose what the CSR questionnaire shall be used, and what I consider to be most important is that the CSR questionnaire must take into consideration the employee interests which to a degree have something to do with work-meaningfulness in order to investigate the effect of CSR on employee work-meaningfulness correctly. Thus all things considered, I choose to use Tuker (2009b)’s questionnaire to measure CSR, which takes eight stakeholders into consideration, such as employee, consumer, government, environment, competitor, community etc.
Chapter 4 The Role of CSR in Employee Attitudes: the 

Mediation role of Work-Meaningfulness 

4.1 Introduction 

In this chapter I develop and test the role of CSR in employee work-related attitudes (e.g. staff affective commitment and job satisfaction) through a longitudinal study. What this chapter answers is whether and how CSR is related to staff affective commitment and job satisfaction. As has been discussed in Chapter 2, there are few studies that examine the mediating roles on the link of CSR and employee work-related attitudes. Based on the previous studies, employee work-meaningfulness might be an important variable which can explain why CSR can have an effect on employee work-related attitudes. 

Unfortunately, up to date, limited studies have examined the mediation role of employee work-meaningfulness on the link of CSR and employee work-related attitudes, which is a significant gap in the literature and limits theoretical completeness. Thus, the aim of this chapter is to address this gap in research on the mediation role of work-meaningfulness on the link of CSR and employee work-related attitudes. In doing so, I choose staff affective commitment and job satisfaction as employee work-related attitudes, in recognition of the fact that staff affective commitment
and job satisfaction are the most important work-related attitudes and are the most mentioned in the literature, as well as the fact that they are related to CSR in theory.

In this chapter, I address the questions of whether and how employee work-meaningfulness moderates the link of CSR and staff affective commitment and job satisfaction. The rest of the chapter is organized as follows: First, I present my theory and research hypotheses. Second, I discuss the research method, which is an empirical method, used to examine the mediation role of work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction. Third, I present the empirical results, including validity analyses results, variable correlation results and regression results. Finally, I discuss the implications of these empirical results.

4.2 Hypothesis development

4.2.1 The direct link of CSR and employee work-related attitudes

According to the definition of CSR these scholars have stated that employees’ needs can be satisfied through CSR. For example, firms which practise social activities can provide their employees with external prestige, which in turn can satisfy their employee’s self-esteem needs. Additionally, CSR can promote employees’ identity needs. As has been mentioned in the
literature, firms that practise CSR can persuade the public to believe that these firms are ethical and prestigious. Because employees are internal stakeholders, they tend to work in prestigious firms as they can benefit from this prestige. Therefore, firms practising social responsibility can promote employees’ work-related attitudes. From what has been discussed above, I propose the following hypotheses:

**H1:** CSR has a positive link with employee job satisfaction (H1a) and affective commitment (H1b).

4.2.2 The mediation role of work-meaningfulness and organization identity

Several potential underlying mechanisms for this effect have been proposed. According to Rupp et al. (2006), CSR may influence employees’ work-related attitudes through the satisfaction of control needs, belongingness needs, and meaningful existence needs.

Work meaningfulness is the perceived significance and positive value of work to an individual employee. Work can be meaningful if it has a positive impact on others’ lives in addition to benefitting the worker (Grant 2007; Hackman and Oldham 1976). In other words, people can derive a sense of meaningfulness from work they perceive as contributing to individuals’ wellbeing, improving their community, or vital to society (Grant 2007). CSR is something that takes into account stakeholders’
expectations and contributes to the wellbeing of individuals, groups of individuals, and society as a whole. Therefore, CSR has the potential to make employees feel their work to be meaningful.

According to Aguinis and Glavas (2013), meaningfulness involves: (a) *meaningfulness at work*, a meaningfulness which stems from membership of the organization and not necessarily from what one does; or (b) *meaningfulness in work*, a meaningfulness which stems from what one does. If CSR is embedded, it potentially leads to meaningfulness both at and in work. The literature provides preliminary support for the mediation role of perceived work meaningfulness. For example, Hackman and Oldham (1976) argued that a sense of work meaningfulness could contribute to positive work outcomes, such as greater job satisfaction, greater affective commitment, and lower rates of job turnover. Glavas and Kelley (2014) have also provided empirical evidence for the mediation role of work meaningfulness in the positive link of perceived CSR and employee attitudes. From what has been discussed above, I propose the following hypotheses:

**H2:** Employee work-meaningfulness positively mediates the link of CSR and employee job satisfaction (H2a) and affective commitment (H2b).

It has proved in the literatures that employee organization identity can mediate the relationship between CSR and employee work-related attitudes. Scholars argued that CSR can enable employees to gain the sense
of prestige, which in turn lead them to have a high level of organization identity. Though the mediating effect of employee organization identity is not my focus, I put it into the model in order to have a comprehensive analysis of how employee work-meaningfulness mediates the relationship between CSR and employee work-related attitudes.

Like most literatures have suggested a positive mediating effect of employee organization identity on the link between CSR and employee work-related attitudes, I propose the following hypotheses:

**H3:** Employee work-meaningfulness positively mediates the link of CSR and employee job satisfaction (H3a) and affective commitment (H3b).

![Figure 4-1 Concept Model](image)

**Figure 4-1 Concept Model**

### 4.3 Results

#### 4.3.1 Checking the results for common method bias

Although I used a longitudinal research design to measure dependent
variables and independent variables at different times to reduce common method bias, this may not be completely avoided, especially when collecting self-reported data from the same respondent. Thus, I used the Harman one factor test (Podsakoff and Organ(1986)) to check for this problem. A factor analysis was run on the items in the four perceptual scales (employee job satisfaction, employee affective commitment, CSR and employee work-meaningfulness).

4.3.2 Results for validity of the constructs

To test the discriminate and convergent validity of the constructs, I used confirmatory factor analysis. The goodness indexes suggested that the CFA analysis (four constructs in a first-order factors model: job satisfaction, organizational affective commitment, CSR, employee work-meaningfulness) fits the data satisfactorily ($\chi^2 = 889.23$, RMSEA = 0.065, NNFI = 0.91, CFI = 0.91, IFI = 0.93). Through use of Mplus8.7 statistical software, the results suggest that the AVE on each construct is larger than 0.68, which suggests that the constructs in the study have good unidimensional validity.

In order to check the discriminate validity of the constructs, I used the confirmatory factor analyses to compare a model the pairwise tests indicated that in each case, the $\chi^2$ difference was significant at P<0.001
level, suggesting that the constructs of my model have a good discriminate validity. For example, the comparison between employee job satisfaction and employee affective commitment produced a $\chi^2$ difference of 569.27 ($P<0.001$), which suggested employee job satisfaction and affective commitment are two distinct constructs.

4.3.3 Hypothesis testing results

The Pearson correlation results in table 4-1 suggest that multicollinearity problem is not a concern in the study. In the analysis, I used the Lisrel 8.7 SEM software to verify the study’s hypotheses, which consisted of two steps. In the first step, I checked the integral model to check if it matched the data. In the second step, I verified the moderation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction.

From the results of the first stage of data analysis, the correlations between CSR, employee job satisfaction, employee affective commitment, employee work-meaningfulness, and employee organizational identity are positive and significant (see figure 4-1). Additionally, the goodness of fit index shows that the integral model properly matches the data. According to the two stage method of testing mediating roles suggested by Aiken and West(1991)and Anderson and Gerbing(1988), I tested the mediation role
of work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction when the first stage analysis had shown that the integral model matched the data.

As has been suggested in the two-stage modeling method (Aiken and West, 1991; Anderson and Gerbing, 1988), in the second stage I had to use a SEM method to test the mediation role of work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction. The results from the structural equation model suggest that CSR has a positive link with employee job satisfaction ($\beta=0.38, p<0.001$), which suggests that hypothesis 1a is supported by the empirical results. Hypothesis 1b, which proposes that CSR has a positive link with employee affective commitment, is also strongly supported by the empirical results ($\beta=0.42, p<0.001$).

The mediation role of employee work-meaningfulness is summarized in figure 4-3, which suggests that employee work-meaningfulness positively mediates the link of CSR and employee job satisfaction (indirect effect $=0.09, P<0.01$), which suggests that hypothesis 2a is supported by the empirical results. According to figure 4-3, the empirical results additionally suggest that work-meaningfulness positively mediates the link of CSR and employee affective commitment (indirect effect $=0.12, P<0.01$), which suggests that hypothesis 2b is supported by the empirical results.
Table 4-1 Means, Standard Deviations, and Correlations $a,b$

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<tr>
<th>Variable</th>
<th>Mean</th>
<th>S.D.</th>
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<th>2</th>
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<th>4</th>
<th>5</th>
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<th>7</th>
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<tr>
<td>1. Firm size</td>
<td>6.31</td>
<td>1.39</td>
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<tr>
<td>2. Firm age</td>
<td>10.23</td>
<td>2.56</td>
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<td>3. Firm performance</td>
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<td>4. Employee age</td>
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<td>.0307</td>
<td>.070</td>
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<td>5. Employee education</td>
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<td>6. Employee gender</td>
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<td>0.44</td>
<td>.0210</td>
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<tr>
<td>7. Work-meanfulness</td>
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<td>0.36</td>
<td></td>
<td>.318</td>
<td>.253</td>
<td>.088</td>
<td>.034</td>
<td>.037</td>
<td>.006</td>
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<td>8. Organizational identity $b$</td>
<td>3.38</td>
<td>0.48</td>
<td></td>
<td>.03</td>
<td>-.151</td>
<td>.072</td>
<td>.055</td>
<td>.057</td>
<td>.125</td>
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<td><strong>Dependent variables</strong></td>
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<tr>
<td>9. Employee job satisfaction</td>
<td>3.13</td>
<td>0.63</td>
<td></td>
<td>.053</td>
<td>-.074</td>
<td>.025</td>
<td>.131</td>
<td>.033</td>
<td>.228</td>
<td>.260</td>
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<td>10. Employee affective commitment</td>
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<td>.037</td>
<td>.007</td>
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<td>11. CSR</td>
<td>3.57</td>
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<td>.146</td>
<td>-.078</td>
<td>.049</td>
<td>.064</td>
<td>.057</td>
<td>.023</td>
<td>.224</td>
<td>.28</td>
<td>.179</td>
</tr>
</tbody>
</table>

Note: $a. N=650, *p<0.05, **P<0.01$. $b$. Because prior studies have suggested that employee organizational identity moderates the link of CSR and employee work-related attitudes, in the data analysis, employee organizational identity was concluded to be a mediated variable in the model.
Figure 4-2 Results of the integral model a, b
a. GOODNESS OF FIT INDEX: REMSEA=0.056; χ²/D.F.=1.31; NFI=0.97; NNFI=0.97; CFI=0.98; TFI=0.97; **p<0.01.

b. Because most of the control variables are not dramatically related to staff affective commitment and job satisfaction, in the above SEM analysis I dropped these control variables. Additionally, in the supplementary analysis, these control variables are included in the model, and the results are essentially the same.

**Figure 4-3 Results of the structural equation model**

The empirical results suggest employee organizational identification positively mediates the link of CSR and employee job satisfaction (indirect effect=0.03, P<0.05). Thus, this result is consistent with prior studies of the mediation role of organizational identity on the link of CSR and employee work-related attitudes. Additionally, the empirical results suggest that employee organizational identity positively mediates the link of CSR and employee affective commitment (indirect effect=0.02, non-significant). Thus, this result is inconsistent with prior studies of the mediation role of organizational identity on the link of CSR and employee
work-related attitudes, and thus H3a and H3b have been supported by the empirical data.

4.4 Discussion

Through empirical study, in this chapter I presented the following findings:

1. CSR is positively related with staff affective commitment and job satisfaction. This result is consistent with previous studies, which have found that CSR has a positive effect on employee work-related attitudes (Hansen et al., 2011; Jones, 2011; Kim et al., 2010; Kim and Baek, 2014; Moon et al., 2005; Newman et al., 2015). The positive direct effect of CSR on employee work-related attitudes (e.g. staff affective commitment and job satisfaction) has two significant meanings: Firstly, as ethics specialists have suggested, CSR becomes important with economic development. Note that the firms which have been examined here belong to the Chinese government, and have emerged along with China’s economic transition.

   Practising CSR is more crucial in enabling these firms to promote employee work-related attitudes than ever before. Secondly, in the data analysis I have found the positive effect of CSR on staff affective commitment and job satisfaction to be stronger than that of employee promotion opportunities, which suggests that employees pay more
attention to the extent to which their firms practise CSR activities than to what promotion opportunities their firms provide for them.

2. Using the SEM method, this study has examined the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction. The empirical results from this study suggest that the link of CSR and staff affective commitment and job satisfaction is positively mediated by employee work-meaningfulness. This empirical result also suggests two important issues. Firstly, the effect of CSR on staff affective commitment and job satisfaction may not necessarily be transformed into better employee work-related attitudes, because they may not feel their work is meaningful to them, even if their corporation practises social responsibility.

For example, those who believe their own interests are more important may not pay much attention to CSR practised by their firms, and some of these may even argue that it is useless and meaningless to practise socially responsible activities (Dashwood, 2004; Dimovski et al., 2010; Fairbrass, 2011; Gergely Szab and Engsig S Rensen, 2013; Graafland and Mazereeuw-Van Der Duijn Schouten, 2012; Guobadia, 1991). My empirical result for the mediation role of employee work-meaningfulness thus suggests that when promoting employee work-related attitudes, the practise of CSR needs to have a positive effect on employee work-meaningfulness. Secondly, compared with the mediation role of employee
organizational identity on the link of CSR and staff affective commitment and job satisfaction, the mediation role of employee work-meaningfulness is stronger.

This result suggests that although organizational identity is still important in mediating the link of CSR and employee work-related attitudes, employee work-meaningfulness plays a more crucial mediating role. The statistical results in figure 4-2 suggest that the indirect effect of employee organizational identity (the indirect effect of employee identity=0.017, $P<0.05$) on the link of CSR and employee affective commitment is five times less than that of employee work-meaningfulness (the indirect effect of employee work-meaningfulness=0.017, $P<0.05$). Most studies in the literature state that employee organizational identity is the only mediating variable of the link of CSR and employee work-related attitudes (Acutt and Hamann, 2003; Aguirre, 2005; Ali, 2006; Altschuller et al., 2008; D Ubler, 2011; De Schutter, 2008). My findings, however, suggest that employee work-meaningfulness plays a more important role in explaining the link of CSR and employee work-related attitudes.
Chapter 5 The Moderation roles of CSR Attribution

5.1 Introduction

In Chapter 3, I demonstrated that CSR has a positive link with staff affective commitment and job satisfaction. However, according to attribution theory, whether or not CSR has a positive effect on employee work-related attitudes depends on the attribution employees make for their firms’ CSR activities. Because CSR attribution consists of other-centered CSR attribution and self-centered CSR attribution (Ellen Scholder et al., 2006), the link of CSR and staff affective commitment and job satisfaction is likely to be moderated by other-centered CSR attribution and self-centered CSR attribution respectively.

Thus, an important and interesting question is how self-centered CSR attribution and other-centered CSR attribution moderate the link between CSR and staff affective commitment and job satisfaction respectively. Furthermore, the evidence from the empirical results in Chapter 3 suggests that employee work-meaningfulness positively mediates the link of CSR and staff affective commitment and job satisfaction. This evidence further suggests that it is possible that this mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job
satisfaction is moderated by CSR attribution. Thus, the following questions arise: How does other-centered CSR attribution moderate the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction? How does self-centered CSR attribution moderate the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction?

The rest of this chapter is organized as follows: first, I introduce the definition of CSR attribution; second, I present my theory and research hypotheses; third, I discuss the methods used in this chapter; fourth, I present the empirical results; and finally I discuss these results.

5.2 Hypothesis development

5.2.2 The moderation effect of other-centered CSR attribution

Other-centered CSR attribution refers to CSR activities being used as genuine concern for the firms’ stakeholders. Other-centered CSR attribution means that employees believe their firms’ CSR activities are driven by values (Ellen et al., 2006). According to Weiner’s (1985) arguments for the stability of a cause, when employees make other-centered CSR attribution for their firms’ CSR activities they tend to believe that their firms have stable willingness to carry out CSR activities. As far as firms’ CSR activities are concerned, it is hard to imagine that any firm
has no ability to carry out CSR activities. Therefore, as long as CSR-willingness is highly stable, employees tend to believe that the causes of their firms’ CSR activities are stable.

As noted earlier, the positive link of CSR and employee work-related attitudes is stronger when the stability of the cause is high than when it is low, and the stability of the cause of CSR activities can be strengthened by other-centered CSR attribution. That is to say, stronger positive effects of CSR on employee work-related attitudes is more likely to occur when other-centered CSR attribution is high than when it is low. Therefore, I suggest the hypothesis as follow:

**H4**: CSR will have a stronger positive effect on employee work-meaningfulness (H4a), employee job satisfaction (H4b), and employee affective commitment (H4c) when the level of other-centered attribution is high than when it is low.

### 5.2.3 The moderating role of self-centered attribution

Self-centered CSR attribution refers to CSR activities being perceived as acting out of the organization’s self-interests or prestige or mitigation of stakeholders’ pressure (Ellen, 2006). It should be noted that practising social responsibility activities is costly. For example, firms practising social responsibility need to invest in the advertisement of how and what
they have done in terms of social responsibility activities. For instance, Coca-Cola invests annually 3% of its total profits in advertisement of CSR activities. Additionally, firms need to invest in environmental protection. Only by strongly promoting the making of money, can firms practise socially responsible activities continuously. Obviously, if firms can make money through CSR, in which case employees are likely to make self-centered CSR attribution, it is likely for them to promote firm performance. Good firm performance caused by social responsibility activities improves the level of firms’ willingness to practise social responsibility, and improves their ability to practise social responsibility.

Thus, if a firm practises social responsibility activities because it wants to promote its own interests, then this firm may have high levels of both CSR-willingness stability and CSR-ability stability. Therefore, self-centered motivation to practise social responsibility causes firm’s practice of social responsibility to be stable. Thus, it is very likely for employees to believe that practising social responsibility with self-centered motives will make their firm’s practice of social responsibility activities stable. As has been argued earlier, the more employees believe that the cause of practising social responsibility is stable, the stronger the positive link of CSR and employee work-related attitudes. From what has been discussed above, I propose the following hypotheses:

**H5:** CSR will have a stronger positive effect on employee work-
meaningfulness (H5a), employee job satisfaction (H5b), and employee affective commitment (H5c) when the level of self-centered attribution is high than when it is low.

5.2.4 Employee work-meaningfulnes as a moderated-mediating variable

As has been suggested in Edwards and Lambert’s (2007) first stage moderation model, there are three steps for arguing that employee work-meaningfulness is a mediating variable moderated by other-centered CSR attribution. Step one is to argue that CSR attribution moderates the link of CSR and employee work-meaningfulness. Step two is to argue that employee work-meaningfulness is dramatically related to staff affective commitment and job satisfaction.

Step three is to argue that the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction is different for a high level of other-centered CSR attribution than for a low level of other-centered CSR attribution. These three steps in the argument that other-centered CSR attribution moderates the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction are also suitable in arguing that the mediation role of employee work-meaningfulness is moderated by self-centered CSR attribution.
As argued above, and corresponding to step one, both other-centered CSR attribution and self-centered CSR attribution moderate the link of corporate social responsibility and employee work-meaningfulness (Woods and Sofat, 2013). Step two, which argues that employee work-meaningfulness is related to employee work-related attitudes, has been explicited and evidenced in Chapter 3 of this dissertation. Thus, there is one further step to argue: can the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction be moderated by other-centered CSR attribution and self-centered CSR attribution.

For those who attribute their firms’ CSR activities to a high level of other-centered CSR attribution, CSR is strongly related to their work-meaningfulness. Also, because work-meaningfulness is positively related with staff affective commitment and job satisfaction, employee work-meaningfulness has a strong mediating role on the link of CSR and staff affective commitment and job satisfaction for those who make a high level of other-centered CSR attribution. On the contrary, for those who attribute their firms’ CSR activities to a low level of other-centered CSR attribution, CSR is weakly related to their work-meaningfulness. And because work-meaningfulness is positively related with staff affective commitment and job satisfaction, there is a weak mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction.
satisfaction for those who make a low level of other-centered CSR attribution. Based on the above arguments, I propose the following hypotheses:

**H6**: The mediation role of employee work-meaningfulness on the link of CSR and employee job satisfaction (H6a) and affective commitment (H6b) is moderated by other-centered CSR attribution.

Similarly, as has been explicated for H4, for those who attribute their firms’ CSR activities to high levels of self-centered CSR attribution, CSR is strongly related to their work-meaningfulness. And because work-meaningfulness has a positive link with staff affective commitment and job satisfaction, there is a strong mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction for those who make high levels of self-centered CSR attribution. On the contrary, for those who attribute their firms’ CSR activities to low levels of self-centered CSR attribution, CSR is weakly related to their work-meaningfulness. And because work-meaningfulness has a positive link with staff affective commitment and job satisfaction, there is a weak mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction for those who make low levels of self-centered CSR attribution. From what has been discussed above, I propose the following hypotheses:

**H7**: The mediation role of employee work-meaningfulness on the link
of CSR and employee job satisfaction (H7a) and affective commitment (H7b) is moderated by self-centered CSR attribution.

5.3 Results

5.3.1 Checking the results for common method bias

Harman one factor test (Podsakoff and Organ, 1986) has been use to test the CMP in Chapter 4. The factor which involves employee job satisfaction, employee affective commitment, CSR, employee work-meaningfulness, other-centered CSR attribution, and self-centered CSR attribution has been check in the CMP method. The results of CMP method suggests that there is no common method problem in this study.

5.3.2 Results for validity of the constructs

The convergent validity which have contained four key variable was examined using AVE factor analysis. The results suggest that the AVE values for all of the constructs are larger than 0.65, which indicates that the constructs in the study have satisfactory convergent validity. If the $\chi^2$ difference between the two constructs is significant, this would mean these two constructs would be distinct from each other.

The discriminant validity among the constructs are summarized in table 5-1. The comparison involving other-centered CSR attribution and
self-centered CSR attribution yielded a chi-square difference ($\triangle \chi^2$) of 198.90 ($P<0.001$), indicating that self-centered CSR attribution and other-centered CSR attribution are two distinct constructs. The comparison involving other-centered CSR attribution and employee work-meaningfulness yielded a chi-square difference ($\triangle \chi^2$) of 269.21 ($P<0.001$), indicating that other-centered CSR attribution and employee work-meaningfulness are two distinct constructs. The comparison involving other-centered CSR attribution and CSR yielded a chi-square difference ($\triangle \chi^2$) of 105.03 ($P<0.001$), indicating that other-centered CSR attribution and CSR are two distinct constructs. The comparison involving other-centered CSR attribution and employee job satisfaction yielded a chi-square difference ($\triangle \chi^2$) of 89.56 ($P<0.001$), indicating that other-centered CSR attribution and employee job satisfaction are two distinct constructs.

The comparison involving other-centered CSR attribution and employee affective commitment yielded a chi-square difference ($\triangle \chi^2$) of 451.77 ($P<0.001$), indicating that other-centered CSR attribution and employee affective commitment are two distinct constructs. The comparison involving self-centered CSR attribution and employee work-meaningfulness yielded a chi-square difference ($\triangle \chi^2$) of 46.31 ($P<0.001$), indicating that self-centered CSR attribution and employee work-meaningfulness are two distinct constructs. The comparison involving self-
centered CSR attribution and CSR yielded a chi-square difference ($\Delta \chi^2$) of 105.56 ($P<0.001$), indicating that self-centered CSR attribution and CSR are two distinct constructs.

The comparison involving self-centered CSR attribution and employee job satisfaction yielded a chi-square difference ($\Delta \chi^2$) of 186.80 ($P<0.001$), indicating that self-centered CSR attribution and employee job satisfaction are two distinct constructs. The comparison involving self-centered CSR attribution and employee affective commitment yielded a chi-square difference ($\Delta \chi^2$) of 302.01 ($P<0.001$), indicating that self-centered CSR attribution and employee affective commitment are two distinct constructs.

The comparison involving employee work-meaningfulness and CSR yielded a chi-square difference ($\Delta \chi^2$) of 111.09 ($P<0.001$), indicating that employee work-meaningfulness and CSR are two distinct constructs. The comparison involving employee work-meaningfulness and employee job satisfaction yielded a chi-square difference ($\Delta \chi^2$) of 209.67 ($P<0.001$), indicating that employee work-meaningfulness and employee job satisfaction are two distinct constructs. The comparison involving employee work-meaningfulness and employee affective commitment yielded a chi-square difference ($\Delta \chi^2$) of 105.31 ($P<0.001$), indicating that employee work-meaningfulness and employee affective commitment are two distinct constructs. The comparison involving CSR and employee job
satisfaction yielded a chi-square difference ($\Delta \chi^2$) of 56.47 ($P<0.001$), indicating that CSR and employee job satisfaction are two distinct constructs.

The comparison involving CSR and employee affective commitment yielded a chi-square difference ($\Delta \chi^2$) of 188.87 ($P<0.001$), indicating that CSR and employee affective commitment are two distinct constructs. The comparison involving employee job satisfaction and employee affective commitment yielded a chi-square difference ($\Delta \chi^2$) of 569.27 ($P<0.001$), indicating that employee job satisfaction and employee affective commitment are two distinct constructs.

Overall, these results suggest that, in each case, the chi-square difference is significant at the level of 0.001, providing evidence of the discriminant validity of the constructs (see Table 5-1).

Table 5-1 The discriminant validity of the constructs

<table>
<thead>
<tr>
<th>chi-square difference</th>
<th>Other-centered CSR attributions</th>
<th>Self-centered CSR attributions</th>
<th>Work-meaningfulness</th>
<th>CSR</th>
<th>Job satisfaction</th>
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<td>Self-centered CSR attributions</td>
<td>198.90***</td>
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<td></td>
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<tr>
<td>Work-meaningfulness</td>
<td>269.21***</td>
<td>46.31***</td>
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<td></td>
</tr>
<tr>
<td>CSR</td>
<td>105.03***</td>
<td>105.56***</td>
<td>111.09***</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job satisfaction</td>
<td>89.56***</td>
<td>186.80***</td>
<td>209.67***</td>
<td>56.47***</td>
<td></td>
</tr>
<tr>
<td>Affective commitment</td>
<td>451.77***</td>
<td>302.01***</td>
<td>105.31***</td>
<td>188.87***</td>
<td>569.27***</td>
</tr>
</tbody>
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Note: ***$P<0.001$. 

137
5.3.3 Hypothesis testing results

Table 5-2 Regression analysis results

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<td>Affective commitment</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Firm size</td>
<td>-0.03</td>
<td>-0.06</td>
<td>-0.11</td>
</tr>
<tr>
<td>Firm age</td>
<td>0.02</td>
<td>0.07</td>
<td>0.01</td>
</tr>
<tr>
<td>Firm performance</td>
<td>-0.12</td>
<td>-0.03</td>
<td>-0.10</td>
</tr>
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<td>0.00</td>
<td>-0.01</td>
</tr>
<tr>
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<tr>
<td>Employee gender</td>
<td>-0.13*</td>
<td>-0.21**</td>
<td>-0.16*</td>
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<td>0.29***</td>
<td>0.20***</td>
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<tr>
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<td>Other-centered CSR attribution</td>
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<td>0.13*</td>
<td>0.25**</td>
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<tr>
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<td>0.23**</td>
<td>0.24***</td>
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<tr>
<td>Self-centered attribution × CSR</td>
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<td>0.15*</td>
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Note: N=650. Employee gender was coded 1 for male and 0 for female. *p<0.05; **p<0.01; ***p<0.001

5.3.3.1 The results for the moderation role of other-centered CSR attribution

Table 5-2 presents the results of the regression analysis, in which three models are evaluated. Model 1 is the regression for employee work-meaningfulness. Among the controls, employee gender has a negative link with employee work-meaningfulness ($\beta=-0.13, P<0.05$), which means that, compared with male employees, the level of employee work-meaningfulness is higher for female employees. Because most control
variables were not significant in model 1, employee work-meaningfulness was regressed again with the condition that the controls which were not significant in model 1 were dropped. The results of this regression were essentially the same.

As for the predictor, CSR, the results of model 1 suggests that CSR has a positive link with employee work-meaningfulness ($\beta=0.31, P<0.001$), which means as the level of CSR increases, the level of employee work-meaningfulness also increases. Among the moderators, other-centered CSR attribution has a positive link with employee work-meaningfulness, which means those who believe that the level of their firms’ other-centered motivation for practising social responsibility is high have a higher level of work-meaningfulness than those who believe such motivation is low. Among the interactions, the other-centered CSR attribution $\times$ CSR interaction has a positive link with employee work-meaningfulness ($\beta=0.12, P<0.05$).

The nature of the other-centered CSR attribution $\times$ CSR interaction is indicated in figure 5-1. Figure 5-1 was created by SAS 9.4 software, in which all variables, except CSR and other-centered CSR attribution, were constrained to the mean value. The variables of CSR and other-centered CSR attribution took the values of one standard deviation below and above the mean values. In order to avoid multicollinearity problems, before calculating the interaction, the terms of interaction were mean centered.
Figure 5-1 shows that CSR has a stronger positive relation with employee work-meaningfulness when the level of other-centered CSR attribution is high than when it is low.

Using the method what has been used by Aiken etc. (1991), I calculated the gradients of the two lines in figure 5-1. The results suggest that when the level of other-centered CSR attribution is high, the gradient in figure 5-1 is 0.38 ($P<0.001$), and when the level of other-centered CSR attribution is low, the gradient in figure 5-1 is 0.02 (n.s.). These results suggest that CSR and employee work meaningfulness is not dramatically related when the level of other-centered CSR attribution is low, but have a strong positive relationship when the level of other-centered CSR attribution is high. Thus hypothesis H4a was evidenced by the empirical data.
Figure 5-1 CSR and employee work-meaningfulness: The moderation role of other-centered CSR attribution

Table 5-2 also shows the results of the effect of other-centered CSR attribution on the link of CSR and employee job satisfaction. The coefficient of interaction term for other-centered CSR attribution × CSR is 0.23 ($P<0.01$), suggesting that other-centered CSR attribution positively moderates the link of CSR and employee job satisfaction. In order to facilitate the interpretation of the moderation role of other-centered CSR attribution on the link of CSR and employee job satisfaction, I have drawn the straight lines as in figure 5-2.

As show in figure 5-2, for those who make a high level of other-centered CSR attribution, CSR has a positive link with their job satisfaction, and for those who make a low level of other-centered CSR attribution, CSR has a negative link with their job satisfaction. By using the method which had been used by Aiken etc. (1991:33-121), the gradients of straight line in the data that have been calculated the two lines in figure 5-2. For those employees who make high levels of other-centered CSR attribution, the line’s gradient is 0.36. For those who make low levels of other-centered CSR attribution, the gradient of the line is -0.21 ($P<0.05$). These results suggest that hypothesis H4b is supported by the empirical data.
Figure 5-2 CSR and employee job satisfaction: The moderation role of other-centered CSR attribution

The results in table 5-2 for model 3 suggests that the coefficient for the combination term of other-centered CSR attribution and CSR on employee affective commitment is positive ($\beta=0.24$, $P<0.001$). To explain interpretation easily, I have drawn the straight lines for the moderation role of other-centered CSR attribution on the link of CSR and employee affective commitment in figure 5-3.

As has been depicted in the figure 5-3, for those who make high levels of other-centered CSR attribution, the link of CSR and employee affective commitment is positive ($\beta=0.35$) and statistically significant at $P<0.001$ level, while for those who make low levels of other-centered CSR attribution, the link of CSR and employee affective commitment is
negative ($\beta=-0.17$) and significant at $P<0.001$ level. Thus hypothesis H4c is evidenced by the empirical data.

![Graph](image)

**Figure 5-3 CSR and employee affective commitment: The moderation role of other-centered CSR attribution**

**5.3.3.2 The results of the moderation role of self-centered CSR attribution**

The results of the contingent effect of self-centered CSR attribution on the link of CSR and employee work-meaningfulness is shown in table 5-2 for model 1. I pay attention to VIFs which is associated with each regression coefficient. The results suggest that VIFs associated with the control variables are below 2.1, and other VIFs are below 1.5, suggesting that there are no multicollinearity problems in the data analyses. The results for the effect of self-centered CSR attribution on the link of CSR and employee work-meaningfulness are summarized in table 5-2 for model 1.
The coefficient of interaction term for self-centered CSR attribution × CSR is 0.16 ($P<0.01$), suggesting that self-centered CSR attribution positively moderates the link of CSR and employee work-meaningfulness. To facilitate the interpretation of the moderation role of self-centered CSR attribution on the link of CSR and employee work-meaningfulness, I have drawn the straight lines as in figure 5-4.

As has been depicted in the figure 5-4, CSR has a stronger positive relation with employee work-meaningfulness when the level of self-centered CSR attribution is high than when it is low. Based on the Aiken etc. method, straight line gradients (e.g. straight line standardized regression coefficients for employee work-meaningfulness on CSR) associated with the two lines in figure 5-4 were calculated. For those employees who make high levels of self-centered CSR attribution, straight line gradient is 0.39 ($P<0.05$). For those who make low levels of self-centered CSR attribution, meanwhile, straight line gradient is 0.05 (non-significant). These results suggest that hypothesis H5a is supported by the empirical data.
Figure 5-4 CSR and employee work-meaningfulness: The moderation role of self-centered CSR attribution

The coefficient of interaction term for self-centered CSR attribution $\times$ CSR on employee job satisfaction is 0.15 ($P<0.05$), suggesting that self-centered CSR attribution positively moderates the link of CSR and employee job satisfaction. In order to facilitate the interpretation of the moderation role of self-centered CSR attribution on the link of CSR and employee job satisfaction, I have drawn the straight lines as in figure 5-5. As figure 5-5 shows, for employees who make high levels of self-centered CSR attribution, CSR has a positive link with their job satisfaction, and for those who make low levels of self-centered CSR attribution, CSR has a negative link with their job satisfaction.

By using the Aiken etc. method, straight line gradients that have been associated with the two date lines in figure 5-5 were measured. For those
employees who make high levels of self-centered CSR attribution, straight line gradient is 0.41, which is dramatically larger than 0 at P<0.01 level. For those who make low levels of self-centered CSR attribution, straight line gradient is -0.37 (P<0.001). These results suggest that hypothesis H5b is supported by the empirical data.

![Graph](image)

**Figure 5-5 CSR and employee job satisfaction: The moderation role of self-centered CSR attribution**

The contingent effect of self-centered CSR attribution on the link of CSR and employee affective commitment have been summarized in table 5-2, which suggest that the coefficient for interaction term of self-centered CSR attribution and CSR on employee affective commitment is 0.20 (P<0.01). Thus, self-centered CSR attribution positively moderates the link of CSR and employee affective commitment. To facilitate the interpretation of the moderating role of self-centered CSR attribution on the link of CSR
and employee affective commitment, I have drawn the straight lines as in figure 5-6, which indicates that for employees who make high levels of self-centered CSR attribution, CSR and their affective commitment is positively related, and for those who make low levels of self-centered CSR attribution, CSR and their affective commitment is negatively related.

By using the Aiken etc. method, straight line gradients that have been associated with the two date lines in figure 5-6 were measured, I calculated the gradients of the two lines in figure 5-6, and the resulting in a gradient of 0.37 for the line associated with high levels of self-centered CSR attribution ($P<0.001$), whereas the gradient of the line associated with low levels of self-centered CSR attribution is -0.28($P<0.001$). Thus, hypothesis H5c is supported by the empirical data.
Figure 5-6 CSR and employee affective commitment: The moderation role of self-centered CSR attribution

5.3.3.3 The results for the moderated-mediation role of employee work-meaningfulness

I use Mplus 7.4 SEM software to test the moderated-mediating role about employee work-meaningfulness.

The mediating role about employee work-meaningfulness on the link of CSR and employee job satisfaction can be expressed as follows:

Employee work-meaningfulness = a1 + a2×CSR + a3×other-centered CSR attribution + a4×self-centered CSR attribution + a5×CSR×other-centered CSR attribution + a6×CSR×self-centered CSR attribution + a7×employee gender +σ. (1)

In addition, employee job satisfaction can be expressed as follows:

Employee job satisfaction = b1 + b2×CSR + b3×other-centered CSR attribution + b4×self-centered CSR attribution + b5×CSR×other-centered CSR attribution + b6×CSR×self-centered CSR attribution + b7×employee gender + b8×employee work-meaningfulness + γ. (2)

Putting equation (1) into equation (2), we find that b5×b8×other-centered CSR attribution is the item that presents the mediation role of work-meaningfulness as being moderated by other-centered CSR attribution. Thus, testing hypothesis H6a is tantamount to testing
b5\times b8\times high level of other-centered CSR attribution – b5\times b8\times low level of other-centered CSR attribution = 0, while testing hypothesis H6a is tantamount to testing b6\times b8\times high level of self-centered CSR attribution – b6\times b8\times low level of self-centered CSR attribution = 0.

Table 5-3 The moderated-mediation role of other-centered CSR attribution on the link of CSR and employee job satisfaction

<table>
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<tr>
<th></th>
<th>Lower 0.5%</th>
<th>Lower 2.5%</th>
<th>Lower 5%</th>
<th>Estimate</th>
<th>Upper 5%</th>
<th>Upper 2.5%</th>
<th>Upper 0.5%</th>
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</tr>
<tr>
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To test for the moderated-mediation role of other-centered attribution in hypothesis 5, I used a bootstrap procedure to check the magnitude of the indirect role (the effect of CSR on staff affective commitment and job satisfaction through the mediator, employee work-meaningfulness) at each level of the moderator variable, for example -1 standard error other-centered CSR attribution and +1 standard error other-centered CSR attribution. For a high level of other-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee job satisfaction is 0.722, and the 95% confidence interval for this mediating role excludes zero (0.553, 0.918), indicating a significant indirect effect (see SAH in table 5-3). For the low level of other-centered CSR attribution condition, the indirect effect of employee work-meaningfulness is 0.148, and the 95% confidence interval excludes zero (0.025, 0.290), indicating a significant indirect effect (see SAL in table 4-3).
Under the condition of the difference between high levels and low levels of other-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee job satisfaction is 0.574, and the 95% confidence interval for this mediating role excludes zero (0.459, 0.701), indicating a significant difference in indirect effect of employee work-meaningfulness (see SAD in table 5-3). Thus hypothesis H5a is supported by the empirical data.

Table 5-4 The moderated-mediation role of other-centered CSR attribution on the link of CSR and employee affective commitment

<table>
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</tr>
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For high levels of other-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee affective commitment is 0.519, and the 95% confidence interval for this mediating role excludes zero (0.386, 0.665), indicating a significant indirect effect (see SAH in table 5-4). Under the condition of low levels of other-centered CSR attribution, the indirect effect of employee work-meaningfulness is -0.047, and the 95% confidence interval excludes zero (-0.149, 0.057), indicating a non-significant indirect effect (see SAL in table 5-4). Under the condition of the difference between high and low levels of other-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee affective commitment is 0.567,
and the 95% confidence interval for this mediating role excludes zero (0.456, 0.704), indicating a significant difference in the indirect effect of employee work-meaningfulness (see SAD in table 5-4). Thus hypothesis H5b is supported by the empirical data.

Table 5-5 The moderated-mediation role of self-centered CSR attribution on the link of CSR and employee job satisfaction

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For high levels of self-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee job satisfaction is 0.411, and the 95% confidence interval for this mediating role excludes zero (0.279, 0.557), indicating a significant indirect effect (see SAH in table 5-5). For the low level of self-centered CSR attribution condition, the indirect effect of employee work-meaningfulness is -0.143, and the 95% confidence interval excludes zero (-0.265, -0.006), indicating a significant indirect effect (see SAL in table 5-5). Under the condition of the difference between high and low levels of self-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee job satisfaction is 0.553, and the 95% confidence interval for this mediating role excludes zero (0.431, 0.689), indicating a significant difference in the indirect effect of employee work-meaningfulness (see SAD in table 5-5).

Thus hypothesis H7a is supported by the empirical data.
Table 5-6 The moderated-mediation role of self-centered CSR attribution on the link of CSR and employee affective commitment

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For high levels of self-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee affective commitment is 0.426, and the 95% confidence interval for this mediating role excludes zero (0.285, 0.581), indicating a significant indirect effect (see SAH in table 5-6). In the low level of self-centered CSR attribution condition, the indirect effect of employee work-meaningfulness is -0.122, and the 95% confidence interval excludes zero (-0.257, -0.021), indicating a significant indirect effect (see SAL in table 5-6). Under the condition of the difference between high and low levels of self-centered CSR attribution, the indirect effect of employee work-meaningfulness from CSR on employee affective commitment is 0.548, and the 95% confidence interval for this mediating role excludes zero (0.418, 0.701), indicating a significant difference in the indirect effect of employee work-meaningfulness (see SAD in table 5-6). Thus hypothesis H7b is supported by the empirical data.

5.4 Discussion

There have been many scholars who have increasingly recognized the
important role of CSR in employee work-related attitudes (e.g. employee job satisfaction, employee affective commitment and turnover intention). However, there are few studies that examine the link of CSR and employee work-related attitudes and how this linked is caused by attribution theory. By using Weiner’s (1985, 1986) attribution theory, I have examined the moderation role of CSR attribution on the link of CSR and employee job satisfaction, work-meaningfulness and affective commitment. I have proposed that employee perceived stability of CSR affects the link of CSR and employee work-related attitudes. In addition, I have proposed that perceived stability of CSR consists of CSR-willingness stability and CSR-ability stability. High levels of self-centered CSR attribution lead to employees believing that their firms have both high levels of CSR-willingness stability and high levels of CSR-ability stability, while high levels of other-centered CSR attribution lead to employees believing that their firms have high levels of CSR-willingness stability.

Because stability theory argues that the positive link of positive outcomes (e.g. CSR activities) and individual attitudes is stronger when the cause of these outcomes is stable than when it is unstable, and because self-centered CSR attribution has a positive effect on both CSR willingness-stability and CSR ability stability, I have argued that the positive link of CSR and employee work-attitudes is stronger when the level of self-centered CSR attribution is high than when it is low. In addition, because
other-centered CSR attribution has a positive effect on CSR willingness-stability. I have argued that the positive link of CSR and employee work-attitudes is stronger when the level of other-centered CSR attribution is high than when it is low. On the whole, these arguments are supported by the empirical results.

My findings suggest that the link of CSR and staff affective commitment and job satisfaction is positive when the level of other-centered CSR attribution is high, while this relationship is negative when the level of other-centered CSR attribution is low. In addition, my findings suggest that the link of CSR and staff affective commitment and job satisfaction is positive when the level of self-centered CSR attribution is high, while this relationship is negative when the level of self-centered CSR attribution is low.

These findings contribute to our knowledge of the role of CSR attribution in the effect of CSR on employee work-related attitudes. While previous studies have examined the direct link of CSR attribution and employee work-related attitudes (Muchlinski, 2011; Mujih, 2008; Musiolek, 2000; Peterlin et al., 2011; Quirico, 2012; Reich, 1998; Ribarova, 2011), my study suggests that both other-centered CSR attribution and self-centered CSR attribution affect the extent to which employee work-related attitudes can benefit from their firms practising CSR. Specifically, my findings suggest that, while those employees who make low levels of self-
centered CSR attribution may perceive a higher level of CSR than those who make high levels of self-centered CSR attribution (as evidenced by the negative and significant Pearson correlation between CSR and self-centered CSR attribution), they are less able to benefit from their firms’ social responsibility activities than are those who make high levels of self-centered CSR attribution. CSR positively affects work-related attitudes of employees who make high levels of self-centered CSR attribution, because they believe that with the self-centered motivation to practise CSR activities, firms will not only have stable CSR-willingness but also have stable CSR-ability which, in turn, can help them reap more benefits from their firms’ CSR. Additionally, my findings suggest that other-centered CSR attribution positively moderates the link of CSR and staff affective commitment and job satisfaction, indicating that those who make high levels of other-centered CSR attribution can benefit more from their firms’ CSR than those who make low levels of other-centered CSR attribution. The reason for the positive link of CSR and staff affective commitment and job satisfaction is that employees who make high levels of other-centered CSR attribution believe that their firms have relatively stable CSR-willingness in practising social responsibility.

My findings suggest that, for those employees who make low levels of self-centred CSR attribution, the effect of CSR on their work-meaningfulness is harder to predict than what I had thought before. What
is more, the expectation that there is a positive link of CSR and work-meaningfulness for those who make low levels of self-centred CSR attribution. As has been argued above, those who make low levels of self-centred CSR attribution believe that the outcomes of their firms’ practising CSR are unstable, which to a large extent makes them feel it is meaningless to work in their firms. It should be noted that the sample is collected from China which, in essence, advocates a spirit of doing good things in a persistent way and disapproves of doing so in a non-persistent way. Therefore, employees who make low levels of self-centred attribution think their firms’ practice of social responsibility is just temporary, with some of them even thinking this temporary social responsibility indicates their firm is untrustworthy.

This argument is consistent with the results of Roeck et al. (2012), who evidenced that low levels of self-centred CSR attribution make employees think their firms are untrustworthy and unreliable. Further analyses suggest that, for those who make low levels of self-centred CSR attribution, CSR has a negative link with their job satisfaction and affective commitment. These results are totally inconsistent with the view that we usually believe CSR is always good for employee work-related attitudes. My findings also suggest that whether or not employee work-related attitudes can benefit from CSR depends on the attribution employees make for their firms’ social responsibility activities. Even if firms practise a high
level of CSR, their employees’ job satisfaction and affective commitment would still be low. Particularly considering that Chinese people dislike sharp fluctuations in their lives, those who make low levels of self-centred CSR attribution could be extremely worried that their firm will not practise social responsibility in the future, having known that their firms have practised excellent social responsibility.

As a result, these employees making low levels of self-centred CSR attribution are more dissatisfied with their jobs and more uncommitted to their firms, while the extent of their firm’s practice of social responsibility increases.

Similarly, the results of other-centred CSR attribution indicated that CSR was unrelated to employee work-meaningfulness and negatively related to employee affective commitment and job satisfaction when the level of other-centred attribution was low. The reasons of these results are as follows: first, as stability attribution theory predicts, if good things are not stable, they will turn to bad things. Thus, those who make low level of other-centred CSR attribution, believing that the outcomes of their firms’ practising CSR are unstable, might think that their firms are untrusted, at which point they would be unsatisfied with their jobs and uncommitted to their firms.

Second, it should be noted that most Chinese employees are living in the edge of poverty, even if their wages have been increasing since the
liberation in 1949, the most important thing for them to do is to earn enough money for living, not to gain the sense of work-meaningfulness (Rozman, 2016; Salmon, 2010; Semic, 2010; Servais, 2005). Therefore, if they think that their firm cannot practising social responsibility continuously, which to large extent relates to their welfare for living, CSR will be unrelated with their work-meaningfulness. Third, CSR in its essence is a kind of altruistic action, it is proper for employees to believe that a trusted firm should practise CSR with other-centred motivation and practise it continuously. Thus if employees believe that the level of the motivation of their firm practise CSR is low, they may think their firms were unethical, and not deserve to trust. This argument is consistent with that of Roeck et al., (2012), who stated that employees with low level of other-centred CSR attribution would not trust their firm, no matter what CSR activities the firms had practised.

The arguments that the mediation role of employee work-meaningfulness is moderated by self-centred CSR attribution and other-centred CSR attribution are supported by my empirical results. These results indicate that whether or not employee work-meaningfulness can mediate the link of CSR and staff affective commitment and job satisfaction depends on the attribution employees make for their firms’ CSR activities.

On the whole, the link of CSR and staff affective commitment and job
satisfaction is positively mediated by employee work-meaningfulness, when the level of self-centred CSR attribution is high. In contrast, when the level of self-centred CSR attribution is low, the mediating effect of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction is not significant. Further analysis suggests that the link of CSR and staff affective commitment and job satisfaction is positively mediated by employee work-meaningfulness when the level of other-centred CSR attribution is high, and is not mediated by employee work-meaningfulness when the level of other-centred CSR attribution is low. These results provide evidence of the conditions under which employee work-meaningfulness positively or negatively mediates, or does not mediate, the link of CSR and employee work-related attitudes. Therefore my findings contribute to our knowledge of the well-established boundary of CSR attribution theory.
Chapter 6 The Joint Moderation role of Other-Centred CSR Attribution and Self-Centred CSR Attribution

6.1 Introduction

In Chapter 5, I proposed the moderation role of self-centred CSR attribution and other-centred CSR attribution on the link of CSR and employee work-related attitudes (e.g. staff affective commitment and job satisfaction). However, self-centred CSR attribution and other-centred CSR attribution can coexist, thus the link of CSR and employee work-related attitudes can be affected by self-centred CSR attribution and other-centred CSR attribution simultaneously. Therefore, a question that is both interesting and important is whether and how the link of CSR and employee work-related attitudes varies across different combinations of self-centred CSR attribution and other-centred CSR attribution (e.g. the combination of a high level of self-centred CSR attribution and a low level of other-centred CSR attribution). To date, limited studies have addressed this issue.

Combination scholars have been emphasizing the argument that employee work-related attitudes can be better analysed by taking a deep
look into the distinct, and convergent sets of employees than by looking into every employees and organizations (Steurer, 2011; Strojin Stampar, 2010; Stumberger and Golob, 2016; Tripathi, 2008; Vaillancourt, 2010). As a consequence, an integrative mechanism that ensures complementarity among an employee’s various CSR attribution dimensions can better explain the employee’s work-related attitudes (Waldman and Konrad, 2006; Wilkie, 2004; Zylberstajn, 2011). Based on the contingent arguments of the moderation role of self-centred CSR attribution and other-centred CSR attribution on the link of CSR and staff affective commitment and job satisfaction presented in Chapter 4, in the following section I examine the combinational effect of self-centred CSR attribution and other-centred CSR attribution on the link of CSR and employee work-meaningfulness, job satisfaction and affective commitment.

6.2 Hypothesis development

One of the characteristics of CSR attribution characteristics is that other-centered and self-centered attribution can coexist (Ellen et al., 2006). Thus, an important question is how other-centered CSR attribution and self-centered CSR attribution jointly affect the link of CSR and employee work-related attitudes.

Using a joint moderating method, I argue that the strongest positive
link of CSR and employee work-related attitudes occurs when the levels of both other-centered CSR attribution and self-centered CSR attribution are high. As noted earlier, when high other-centered CSR attribution is made, employees are more likely to believe that their firms have highly stable willingness to carry out CSR activities. Meanwhile, when high self-centered CSR attribution is made, employees are more likely to believe that their firms have more ability and more willingness to carry out CSR activities because firms with high self-centered CSR attribution pay more attention to competitiveness and financial performance, and sound financial performance can increase the ability and willingness to carry out CSR activities.

According to Weiner’s (1985) argument on the stability of a cause, in this combination, the stability of the firms’ CSR activities, as perceived by the employees, is most stable. Further, CSR satisfies employees’ needs (e.g. safety needs, positive identity needs, and meaningful existence needs), which increases employees’ job satisfaction, work-meaningfulness and affective commitment. As such, in the combination of high other-centered CSR attribution and high self-centered CSR attribution, CSR has its strongest positive effect on employee job satisfaction, affective commitment and work-meaningfulness.

Relatively speaking, the stability of the firms’ CSR activities as perceived by the employees in terms of other other-centered-self-centered
CSR attribution combinations is weaker than is the case with the high other-centered CSR attribution and high self-centered CSR attribution combination. More specifically, in the combination of high other-centered CSR attribution and low self-centered CSR attribution, although high other-centered CSR attribution makes employees believe that their firms have highly stable willingness to carry out CSR activities, low self-centered CSR attribution makes employees think their firms do not pay enough attention to competitiveness and financial performance, which would weaken the ability to carry out CSR activities in the future. Thus, in this combination, the stability of firms’ CSR activities, as perceived by the employees, is weaker than in the combination of high other-centered CSR attribution and high self-centered CSR attribution.

In the combinations of low other-centered CSR attribution and high/low self-centered CSR attribution, because their firms’ CSR-willingness is unstable, the stability of the firms’ CSR activities, as perceived by the employees, is weak no matter whether their CSR-ability is high or low. Therefore, in these combinations of low other-centered CSR attribution and high/low self-centered CSR attribution, the effects of CSR on employee job satisfaction, affective commitment and work-meaningfulness is less than in the combination of high other-centered CSR attribution and high self-centered CSR attribution. Based on the above arguments, I propose the following hypothesis:
**H8:** The strongest positive link of CSR and employee work-meaningfulness (H8a), job satisfaction (H8b) and affective commitment (H8c) occurs when the levels of both other-centered CSR attribution and self-centered CSR attribution are high, compared with other combinations of self-centered CSR attribution and other-centered CSR attribution.

As has been argued and evidenced in Chapter 3, employee work-meaningfulness has a positive link with staff affective commitment and job satisfaction. Thus, it is reasonable to argue that the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction can be moderated by other-centered CSR attribution and self-centered CSR attribution simultaneously. In more detail, in the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution, employees believe that their firms not only have strong willingness to practise CSR, but also have strong abilities to realize this willingness.

Thus, according to stability theory, in this combination, CSR has its strongest positive effect on employee work-meaningfulness, and because the level of employee work-meaningfulness increases, the level of staff affective commitment and job satisfaction is improved. Therefore, in the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution, the positive mediation role of employee work-meaningfulness on the link of CSR and staff affective
commitment and job satisfaction is the strongest.

Relatively speaking, for employees with other combinations of self-centered and other centered CSR attribution, it is difficult for their work-meaningfulness to benefit from their firms’ CSR. More specifically, in the combination of a high level of other-centered CSR attribution and a low level of self-centered CSR attribution, although employees believe their firms have strong willingness to carry out CSR, they do not think their firms have the ability to turn this into reality. This is due to it being quite unlikely for employees to believe that firms with low self-centered CSR motivation have stable enough resources to practise CSR because it is costly.

In the combination of a low other-centered CSR attribution and a high self-centered CSR attribution, it is unlikely that employees believe that their firms’ corporate social responsibly is stable, because in this combination, the low level of other-centered CSR attribution makes them believe that their firms lack a strong willingness to practise CSR activities, even if the high level of self-centered CSR attribution makes them believe that their firms have stable ability to practise CSR. In this combination, the employees may think their firms’ CSR is just a kind of self-interested activity. This means, in this combination, employees would think that their firms will not practise CSR if the rewards of practising it were less than its cost. Put it in simple, in this combination, employees believe that their firm
would practise CSR only if the rewards of practising it were greater than its cost. Considering that Chinese people hate it if their firms do good things but in an unstable manner, it is unlikely for them to gain work-meaningfulness from their firms practising CSR activities. Thus, in the combination of a low other-centered CSR attribution and a high self-centered CSR attribution, the link of CSR and staff affective commitment and job satisfaction can be negatively mediated by employee work-meaningfulness.

Finally, in the combination of a low level of self-centered CSR attribution and a low level of other-centered CSR attribution, employees think that their firms’ practise of social responsibility activities will not be long lasting. This is because a low level of other-centered CSR attribution makes them believe their firms have unstable willingness to practise CSR, while a low level of self-centered CSR attribution makes them believe their firms have unstable ability to practise CSR. Based on Weiner’s (1985, 1986) argument on the stability of causes, CSR has a negative link with employee work-meaningfulness, because employees think that their firms have neither stable willingness nor stable ability to practise CSR. Because employee work-meaningfulness has a positive link with staff affective commitment and job satisfaction, it is likely that the link of CSR and staff affective commitment and job satisfaction will be negatively mediated by employee work-meaningfulness.
From what has been discussed above, I propose the following hypothesis:

**H9:** employee work-meaningfulness has the strongest positive mediating role on the link of CSR and employee job satisfaction (H9a) and affective commitment (H9b) when the level of both other-centered CSR attribution and self-centered CSR attribution are high.

### 6.3 Mathematical analysis

In this section, I introduce the methods used to examine the joint moderation role of other-centred CSR attribution and self-centred CSR attribution on the link of CSR and employee work-related attitudes. Empirically, combinations can be represented by the simultaneous interactions of three variables (e.g. Baker and Cullen, 1993). The equation for testing the joint moderation role of other-centred CSR attribution and self-centred CSR attribution on the link of CSR and employee job satisfaction can be expressed as follows:

\[
\text{Job satisfaction} = \beta_1 + \beta_2 \times (\text{CSR}) + \beta_3 \times (\text{self-centered CSR attribution}) + \beta_4 \times (\text{other-centered CSR attribution}) + \beta_5 \times (\text{self-centered CSR attribution}) \times (\text{other-centered CSR attribution}) + \beta_6 \times (\text{CSR}) \times (\text{other-centered CSR attribution}) + \beta_7 \times (\text{CSR}) \times (\text{self-centered CSR attribution}) + \beta_8 \times (\text{CSR}) \times (\text{self-centered CSR attribution}) \times (\text{other-centered CSR attribution})
\]
attribution) + β9×(employee gender) + ε, in which equation ε is a random perturbation of normal distribution.

In this equation, the coefficient β8 in the three-way interaction between CSR, self-centered CSR attribution and other-centered CSR attribution is the item with which I test the joint moderation role of self-centered CSR attribution and other-centered CSR attribution on the link of CSR and employee job satisfaction. If the coefficient β8 is dramatically larger than 0, then the hypothesis that there is a joint moderation role of self-centered CSR attribution and other-centered CSR attribution on the link of CSR and employee job satisfaction is supported by the empirical data.

By using the method which has been suggested by Aiken etc. (1991), all three of the lower level interaction terms (e.g. the interaction between self-centered CSR attribution and other-centered CSR attribution) are also included in the equation. Before building the terms that contain three variables, I mean-centered the variables in order to reduce the potential multi-collinearity problem (Aiken etc., 1991). I further used the error creating method centering procedure (Lance, 1988; Jong et al., 2005) to address multi-collinearity between the interaction term (e.g. self-centered CSR attribution × other-centered CSR attribution) and its constituent parts (e.g. self-centered CSR attribution and other-centered CSR attribution), in which procedure two stages were involved. First, all of interaction terms
have been calculated on its variables; second, I saved the residuals and used these instead of the original interaction terms (Jong et al., 2005).

The methods for testing the joint moderation role of self-centered CSR attribution and other-centered CSR attribution on the link of CSR and employee affective commitment and work-meaningfulness are essentially the same as those for the link of CSR and employee job satisfaction.

6.4 Results

6.4.1 Stability theory and CSR attribution

In this chapter, I use the stability theory argued for by Weiner (1985) to build and develop my hypotheses. For readers to understand better, I first elaborate stability theory, which is important, not only in the field of psychology but also in the field of organization. Stability theory argues that how an individual reacts to an outcome depends on the extent to which this individual believes that the outcome will happen in the future or thinks that the cause of the outcome is stable. An individual will believe an outcome will happen in the future, if he or she attributes the outcome to a stable cause.

More importantly, stability theory predicts that negative outcomes lead to more strongly negative individual attitudes when an individual believes the cause of an outcome to be stable than when he or she believes
the cause to be unstable (White, 1988; White, 1989; White, 1990; White, 1992). On the contrary, stability theory predicts that positive outcomes lead to more strongly positive individual attitudes when individuals believe the cause of an outcome to be stable than when they believe the cause to be unstable (White, 1988; White, 1989; White, 1990; White, 1992). Consider the following example: A new employee does not complete his work, because he is not a skillful worker. A senior employee helps him finish the work. How does this new employee react to the senior employee’s help?

According to stability theory, this depends on the extent to which the new employee believes that the cause of the senior employee helping him is stable. Obviously, the outcome of the senior employee’s help is a positive outcome which, of course, leads to a positive feeling or affect, such as appreciation, praise or admiration, on the part of the new employee. The level of the new employee’s positive feeling or affect is greater if he believes that the senior employee will help him in the future than if he believes that the senior employee will not help him in the future. If the new employee believes that the senior employee’s help is just to make himself look like a warm-hearted person, he may not have a positive feeling or affect, because he may think the senior employee will not help him when he or she does not need to project an ethical image or when the cost of doing so is greater than the return. However, if the new employee believes that the senior employee’s help is to make him feel at ease with the work,
the level of his positive feeling will be high, in which case the new employee believes that the cause of the senior employee’s help is stable and that the senior employee will help him whenever there are difficulties in his work.

The reverse is true too. An example to illustrate the moderation role of stability on the link between negative outcomes and an individual’s reaction is the following. An employee is late for his work, which is, of course, a negative outcome for his supervisor, and one that makes his supervisor angry. However, the level of the supervisor’s anger depends on the extent to which the supervisor believes that the cause of the employee’s lateness is stable.

If the supervisor believes that the cause is the distance between the employee’s home and workplace being too long for the employee to arrive in time, then the level of anger will be very strong, because he will believe the employee will be late in the future. However, if the supervisor believes the cause of the lateness is that the employee missed the last bus, then he or she will not feel angry, because he or she thinks it unlikely the employee will be late in the future. From what has been discussed above, we can clearly see that the same outcome leads to a different feeling or affect on the part of a person depending on what level of stability attribution that person makes.

As far as the outcome of CSR is concerned, CSR is a firm’s positive
social activities, as is generally accepted. According to stability theory, the link of CSR and staff affective commitment and job satisfaction depends on the extent to which an employee believes that the cause of the firm practising social responsibility is stable. Thus Weiner’s (1985) viewpoint of the impact of the stability of the cause of an event on the link between the event and individuals’ attitudes helps to better explain why CSR has different effects on different employees.

As Weiner (1985) states, the stability of the cause of an event refers to the extent to which that cause fluctuates over time. Stability of the cause of an event magnifies particularly affected reactions (Weiner, 1986: 213). Specifically, positive outcomes lead to much stronger positive effects on individuals’ attitudes when the stability of the cause is high than when stability is low, while negative outcomes lead to much stronger negative effects on individuals’ attitudes when the stability of the cause is high than when it is low. For example, research by Folkes (1985) shows that when the cause of flight delays is perceived as stable (such as poor management), the anger of passengers is expected to be greater, but when the cause of flight delays is perceived as unstable (such as bad weather), the anger of passengers is expected to be less.

The link of CSR and staff affective commitment and job satisfaction is likely to depend on the stability of the cause that employees perceive for their firms’ CSR activities, and a much stronger positive relationship is
more likely to occur when the stability of the cause is high. I propose that the stability of the cause of CSR activities can be examined through two dimensions: CSR-willingness stability and CSR-ability stability. CSR-willingness stability refers to the extent to which a firm is willing to carry out CSR activities continuously.

The more a firm is willing to carry out CSR activities continuously, the more likely its employees are to believe that CSR activities will be continuously carried out in the future. CSR-ability stability refers to the extent to which a firm has the ability to carry out CSR activities continuously. The greater the ability of a firm to carry out CSR activities, the more likely its employees are to believe that CSR activities will be continuously carried out in the future. Both CSR-willingness and CSR-ability are important, but CSR-willingness is more important. Having willingness without ability is the same as having ability without willingness in carrying out CSR activities. Since it is almost impossible for a firm not to have any ability to carry out CSR activities, willingness becomes a dominant dimension for anticipating a firm’s future CSR efforts.

Under what conditions do employees believe that their firms have either stable CSR-willingness or stable CSR-ability or both? I argue that employees’ assessment of the stability of the cause of their firms’ CSR activities is affected by their CSR attributions. For example, the positive effect of CSR on employees’ job satisfaction is contingent upon employees’
CSR attributions.

I expect that those employees who make other-centered CSR attribution tend to believe that their firms have stable CSR-willingness to carry out CSR activities, and that those who make self-centered CSR attribution tend to believe that their firms have stable CSR-ability to carry out CSR activities. Thus, other-centered CSR attribution and self-centered CSR attribution independently moderate the link of CSR and staff affective commitment and job satisfaction. In the following sections, I develop hypotheses to examine these contingent relationships.

6.4.2 The results for the joint moderation role of other-centered CSR attribution and self-centered CSR attribution

I first pay attention to VIFs that have been associated with each model coefficient. The VIFs that have been related with employee gender, which is a dummy variable, and CSR were below 1.88, and the other VIFs were below 1.50, indicating there were no multi-collinearity problems in my analysis.

Using SAS 9.4 software, I found that the coefficient $\beta_8$ is 0.14, which is statistically significant at the level of 0.001. To facilitate interpretation, I have drawn the straight lines as in figure 6-1. As is shown in figure 6-1, CSR has a strong and positive link with employee job satisfaction for
employees who make both high levels of self-centered CSR attribution and high levels of other-centered CSR attribution, while CSR has either no direct link or a negative link with employee job satisfaction for those who make other combinations of self-centered CSR attribution and other-centered CSR attribution.

By using the method that has been suggested by Aiken etc. (1991: 18-19), the line gradients that has been related with the four lines in figure 6-1 have been calculated. In detail, in the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution, straight line gradient is 0.33, which is dramatically larger than 0 at P<0.001 level. In contrast, in the combination of a high level of other-centered CSR attribution and a low level of self-centered CSR attribution, straight line gradient is 0.01, which is non-dramatically larger than 0. In the combination of a low level of other-centered CSR attribution and a high level of self-centered CSR attribution, straight line gradient is -0.10, which is dramatically larger than 0 at P<0.05 level. In the combination of a low level of other-centered CSR attribution and a low level of self-centered CSR attribution, straight line gradient is -0.12, which is dramatically larger than 0 at P<0.01 level. Thus, hypothesis 8b is supported by the empirical data.
Figure 6-1 The joint CSR attributions in the link of CSR and employee job satisfaction

Similarly, the joint moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and employee work-meaningfulness can be expressed as follows:

Employee work-meaningfulness = β1 + β2×(CSR) + β3×(self-centered CSR attribution) + β4×(other-centered CSR attribution) + β5×(self-centered CSR attribution)×(other-centered CSR attribution) + β6×(CSR)×(other-centered CSR attribution) + β7×(CSR)×(self-centered CSR attribution) + β8×(CSR)×(self-centered CSR attribution)×(other-centered CSR attribution) + β9×(employee gender) + ε, in which ε is a random perturbation of normal distribution.

Testing hypothesis H8a is tantamount to testing whether β8 is
statistically larger than 0. Using a multiple regression method, I found that \( \beta_8 \) is 0.61, which is dramatically larger than 0 at \( P<0.001 \) level. To facilitate interpretation, I have drawn the straight lines as in figure 6-2. As has been depicted in the figure 6-2, CSR has a strong and positive link with employee work-meaningfulness for those employees who make both a high level of self-centered CSR attribution and a high level of other-centered CSR attribution, while CSR has either no direct link or a negative link with employee work-meaningfulness for those who make other combinations of self-centered CSR attribution and other-centered CSR attribution.

Based upon the Aiken etc. (1991: 18-19) approach, straight line gradients (e.g. straight line standardized regression coefficients for employee work-meaningfulness on CSR) associated with the four lines in figure 6-2 were calculated. Specifically, in the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution, straight line gradient is 0.46, which is dramatically larger than 0 at \( P<0.001 \) level. In contrast, in the combination of a high level of other-centered CSR attribution and a low level of self-centered CSR attribution, straight line gradient is 0.02, which is non-dramatically larger than 0. In the combination of a low level of other-centered CSR attribution and a high level of self-centered CSR attribution, straight line gradient is -0.26, which is dramatically larger than 0 at \( P<0.001 \) level. In the combination of a low level of other-centered CSR attribution and a low level of self-centered
CSR attribution, straight line gradient is -0.31, which is dramatically larger than 0 at P<0.001 level. Thus, hypothesis 8a is supported by the empirical data.

![Figure 6-2 The Joint CSR Attributions on the link of CSR and Employee Work-Meaningfulness](image)

In the same way, the joint moderation role of other-centered CSR attribution and self-centered CSR attribution on the link of CSR and employee affective commitment can be expressed as follows:

Employee affective commitment = $\beta_1 + \beta_2 \times (\text{CSR}) + \beta_3 \times (\text{self-centered CSR attribution}) + \beta_4 \times (\text{other-centered CSR attribution}) + \beta_5 \times (\text{self-centered CSR attribution}) \times (\text{other-centered CSR attribution}) + \beta_6 \times (\text{CSR}) \times (\text{other-centered CSR attribution}) + \beta_7 \times (\text{CSR}) \times (\text{self-centered CSR attribution}) + \beta_8 \times (\text{CSR}) \times (\text{self-centered CSR attribution}) \times (\text{other-...}
centered CSR attribution) + β9×(employee gender) + ε, in which ε is a random perturbation of normal distribution.

Testing hypothesis H8c is to the same as testing whether β8 is statistically larger than 0. Using a multiple regression method, I found that β8 is 0.55, which is dramatically larger than 0 at P<0.001 level. To facilitate interpretation, I have drawn the straight lines as in figure 6-3. As has been depicted in the figure 6-3, CSR has a strong and positive link with employee affective commitment for employees who make both a high level of self-centered CSR attribution and a high level of other-centered CSR attribution, while CSR has either no direct link or a negative link with employee affective commitment for those who make other combinations of self-centered CSR attribution and other-centered CSR attribution. Based upon the Aiken etc. (1991: 18-19) approach, straight line gradients (e.g. straight line standardized regression coefficients of employee affective commitment on CSR) associated with the four lines in figure 6-3 were calculated.

Specifically, in the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution, straight line gradient is 0.38, which is dramatically larger than 0 at P<0.001 level. In contrast, in the combination of a high level of other-centered CSR attribution and a low level of self-centered CSR attribution, straight line gradient is -0.12, which is dramatically larger than 0 at P<0.01 level. In the
combination of a low level of other-centered CSR attribution and a high level of self-centered CSR attribution, straight line gradient is -0.22, which is dramatically larger than 0 at P<0.001 level. In the combination of a low level of other-centered CSR attribution and a low level of self-centered CSR attribution, straight line gradient is -0.41, which is dramatically larger than 0 at P<0.001 level. Thus, hypothesis 8a is supported by the empirical data.

Figure 6-3 The joint CSR attributions in the link of CSR and employee affective commitment

6.4.3 The results for the moderated-mediation role of work-meaningfulness

As has been suggested, to test the moderated-mediation role of employee work-meaningfulness is to test the difference between the
mediating roles of employee work-meaningfulness when in the combination of a high other-centered CSR attribution and a high level of self-centered CSR attribution, and when in the combination of a low other-centered CSR attribution and a low self-centered CSR attribution.

Using statistical software Mplus 7, I test the moderated-mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction. This method has two procedures: Firstly, I group employees into two groups, with the first group labeled as the combination of high other-centered CSR attribution and high self-centered CSR attribution, and the second group labeled as the combination of low other-centered CSR attribution and low self-centered CSR attribution. Secondly, the coefficient of employee work-meaningfulness on the interaction of CSR, self-centered CSR attribution and other-centered CSR attribution is saved as A, while the coefficient of employee job satisfaction on employee work-meaningfulness is saved as B. According to the moderated-mediating role testing method suggested by Ato Forson and Afrakomah Opoku (2014) and Bostjancic (2010), testing hypothesis H8a is equivalent to testing whether A×B of the first group is dramatically different from that of the second group.

As for employee job satisfaction, the results from Mplus 7 indicate that A×B for the first group (the combination of high level of other-centered CSR attribution and high level of self-centered CSR attribution)
is dramatically different from that of the second group (the combination of low level of other-centered CSR attribution and low level of self-centered CSR attribution) at P<0.001 level, suggesting that the mediation role of employee work-meaningfulness on the link of CSR and employee job satisfaction is simultaneously moderated by other-centered CSR attribution and self-centered CSR attribution. Thus hypothesis H8a is supported by the empirical data. Similarly, for employee affective commitment, the results indicate that A×B of the first group is dramatically different from that of the second group, which indicates that the mediation role of employee work-meaningfulness on the link of CSR and employee affective commitment is simultaneously moderated by other-centered CSR attribution and self-centered CSR attribution. Thus, hypothesis H9b is supported by the empirical data.

All the hypotheses have been supported by the empirical data (as was depicted in figure 6-4).
Figure 6-4 The integrated model

Note: H2 and H5 refer to the mediating effect of work meaningfulness on the relationship between CSR and job satisfaction and affective commitment respectively; H6 and H7 refer to the moderated mediating effect of work meaningfulness on the relationship between CSR and job satisfaction and affective commitment respectively.

6.5 Discussion

My empirical results suggest that the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution produces a strong positive link of CSR and employee job satisfaction, affective commitment and work-meaningfulness, and that this
relationship does not exist for other combinations of self-centered CSR attribution and other-centered CSR attribution. This finding suggests that CSR is most stable for those employees who believe their firms practise it with both high self-centered CSR motivation and high other-centered CSR motivation.

The high level of other-centered CSR attribution provides employees with information to believe that their firms have stable willingness to practise CSR, so employees are more likely to believe that their firms will practise CSR activities continuously. In addition, the high level of self-centered CSR attribution provides employees with information to believe that their firms have stable ability to practise CSR, thereby making them highly confident that their firms will turn their willingness to practise CSR activities in a stable way into reality. In other words, the combination of a high level of other-centered CSR attribution and a high level of self-centered CSR attribution provides employees with important grounds to believe that their firms can stably practise CSR. Further, in this combination, firms are more likely to obtain employees’ trust, because it is reasonable for employees to believe that a firm is just like a breathing human being in having both its own interests and consideration of others when practising social activities (Cerne et al., 2014; Comlan, 2007; Daley, 1986; Danchev and Ilg N, 2013; DeSantis and Durst, 1996; Donegani and McKay, 2012).
In addition, my findings also suggest that the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction is moderated by the combination of self-centered CSR attribution and other-centered CSR attribution. These findings have two important implications. First, when discussing the mediation role of employee work-meaningfulness on the link of CSR and employee work-related attitudes, it should be noted that this mediating role should be confined to the specific context of CSR attribution (Ducharme and Martin, 2000).

Importantly, my findings suggest that the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction can be positive only when the levels of both other-centered CSR attribution and self-centered CSR attribution are high, while when the levels of other-centered CSR attribution or self-centered CSR attribution are low, employee work-meaningfulness either negatively mediates or does not mediate the link of CSR and staff affective commitment and job satisfaction.

These findings are consistent with the cause stability arguments put forward by Weiner (1985, 1986). Second, the findings for the moderated-mediation role of employee work-meaningfulness also suggest that whether or not the link of CSR and staff affective commitment and job satisfaction can be mediated by employee work-meaningfulness depends
on the attribution employees make for their firms’ CSR activities. This is because employees care more about whether their firms can practise CSR continuously and stably than about what they have done (Farnham, 2003; Forsyth, 1990; Grant et al., 1990; Jelusic and Garb, 2005).
Chapter 7 Conclusion

7.1 Contributions to the literature

While CSR has been highlighted in the literature, most prior studies have focused on the question of what factors can affect employee perceived CSR (Golob and Podnar, 2013; Nielsen et al., 2014; Rozman, 2014). It should be noted that employees, as internal stakeholders of a firm, play an important role in the development of firms (Lange, 2008; Lobban et al., 1998; Maric et al., 2011). In addition, employees are more sensitive to activities practised by their firms, thereby paying great attention to what their firms have done and their reasons for doing it. Thus, CSR is more important in employee work-related attitudes (Mihelic, 2014; Muchinsky, 1993; Mueller and Mulinge, 1998; Mys Kov, 2013). To date, there are a few studies that examine the role of CSR in employee work-related attitudes.

My study contributes to this line of research by empirically demonstrating how, why and under what conditions CSR can produce positive outcomes for employees. Specifically, using a sample from China, my study finds that CSR positively affects staff affective commitment and job satisfaction. To the best of my knowledge, this is the first study to
examine the link of CSR and staff affective commitment and job satisfaction in the Chinese context. It has long been argued that, as in developing countries, Chinese firms do not need to practise CSR, as there has been no governmental mapping out of relevant policies for them to do so (Penger and Cerne, 2014; Robnik et al., 2013; Skinder Savic and Skela-Savic, 2014; Sloane and Williams, 2000; Ting and International, 1997). Even many Chinese scholars believe that it is useless to practise CSR, because they do not think it can do any good for firms (Traut et al., 2000; Ulleberg and Rundmo, 1997).

Thus, my study highlights the potential limitations of these viewpoints in many of the previous studies. My findings suggest that, even if Chinese economic development is still in its infancy, practising CSR is still important for firms to improve their employees’ work-related attitudes. Importantly, my study focuses on the effect of CSR and staff affective commitment and job satisfaction. Because staff affective commitment and job satisfaction are two of the most important employee work-related attitudes (Williams, 1998; Wirth, 1990; Yousef, 1998), which can allow firms to achieve success in fiercely competitive markets and improve their performance. Thus, my study contributes to the literature concerning how to improve the levels of staff affective commitment and job satisfaction. In addition, the finding of a positive link of CSR and staff affective commitment and job satisfaction suggests that it is suitable for Chinese
enterprises to adopt CSR to improve their employees’ work-related attitudes.

Second, although many scholars have emphasized the importance of studying the mechanism of the link between CSR and employee work-related attitudes (Abdullah, 1997; Adomako, 1997; Androe, 1997; Brown, 2006; Cho and Kurtz, 2017; Clemens, 1996), there has been little research that has examined the mediating role on the link of CSR and employee work-related attitudes. While previous studies have examined the mediation role of employee organizational identity on the link of CSR and employee work-related attitudes (Fiol, 2002; Fryzel, 2015; G Ralczyk, 2015), these studies are limited on how employees react to their firms practising CSR. It should be noted that employee work-meaningfulness as an important psychological variable has potential to explain how and why CSR affects employee work-related attitudes. To date, limited studies have addressed this issue. This is a significant gap in the literature and limits theoretical development.

My study has addressed this gap by examining the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction. The study has found that the link of CSR and staff affective commitment and job satisfaction is positively meditated by employee work-meaningfulness. Thus, my study contributes to the present literature by providing evidence of how, why and under what
conditions employee work-meaningfulness can mediate the link of CSR and staff affective commitment and job satisfaction. Furthermore, this study has compared the mediation role of employee work-meaningfulness with that of employee organizational identity.

The empirical results have suggested that both employee work-meaningfulness and employee organizational identity positively mediate the link of CSR and staff affective commitment and job satisfaction. The positive mediation role of employee organizational identity on the link of CSR and staff affective commitment and job satisfaction is consistent with previous studies. However, further analysis suggests that the mediation role of employee work-meaningfulness is far stronger than that of employee organizational identity. This finding suggests that the mediating role, argued for in the literature, of employee organizational identity on the link of CSR and staff affective commitment and job satisfaction is not the only mediating variable, not even the most important one.

Third, as has been mentioned above, the present literature has not yet provided consistent results for the link of CSR and employee work-related attitudes. Some studies have found that the link of CSR and employee work-related attitudes is positive (Acutt and Hamann, 2003; Aguirre, 2005; Ali, 2006; Altschuller et al., 2008; Arslanagic-Kalajdzic and Zabkar, 2017; Avina, 2013), while others have found that CSR either has no direct link, or has a negative link, with employee work-related attitudes (Bohinc, 2014;
Based on attribution theory, I have argued that a consistent link of CSR and employee work-related attitudes can be identified according to the attributions that employees make for their firms. Using a contingent method, my study has examined the moderation role of self-centered CSR attribution and other-centered CSR attribution on the link of CSR and employee work-meaningfulness, job satisfaction and affective commitment.

The results for the moderation role of other-centered CSR attribution suggest that the positive link of CSR and employee work-meaningfulness, job satisfaction and affective commitment occurs when the level of other-centered CSR attribution is high. In addition, the results for the moderation role of self-centered CSR attribution suggest that the positive link of CSR and employee work-meaningfulness, job satisfaction and affective commitment occurs when the level of self-centered CSR attribution is high. Importantly, the study has also found that CSR either has no direct link or has a negative link with employee work-meaningfulness, job satisfaction and affective commitment.

These results support my argument that the positive effect of CSR on employee work-related attitudes should be confined to the specific context of CSR attribution. Thus, my findings contribute to an emerging research stream on the effect of CSR on employee work-related attitudes. It has been
noted that practising CSR activities in China is challenging for firms because related CSR policies have not been mapped out, and because the public have many misunderstandings of what CSR can be used for due to their low level of education (De Schutter, 2008; Destefanis and Mastromatteo, 2010; Dimovski et al., 2010; Ejumudo, 2015). Meanwhile, it has been observed that an increasing number of Chinese enterprises are increasingly conducting CSR (Elving and Vuuren, 2011; Fairbrass, 2011; Gainer, 2010; Gergely Szab and Engsig S Rensen, 2013).

Roeck et al., (2012) have argued that for those who make a high level of self-centered CSR attribution, firms will find it effective to practise CSR. They have found that the positive link of CSR and employee trust is stronger for those who make high levels of self-centered CSR attribution than for those who make low levels of self-centered CSR attribution. My study adds to this line of research by showing that, in addition to self-centered CSR attribution, other-centered CSR attribution can strengthen the positive link of CSR and employee work-related attitudes. Thus, this research broadens our understanding of the moderation role of CSR attribution on the link between CSR and employee work-related attitudes.

Fourth, this study has extended Weiner’s (1985) stability logic into the context of firms’ CSR activities, and has proposed that there are two types of CSR stability: CSR-willingness stability and CSR-ability stability. I have promoted the literatures by building a stronger and more practical
model to check how these two CSR attribution can have the moderation effect on the link of CSR and employee work-related attitudes, and how they affect the mediating effect of employee work-meaningfulness on the relationship between CSR and employee work-related attitudes. While CSR activities represent only a special type of outcome for a firm, they offer me a chance to find out the stability issues about an outcome.

My result will not limited to only CSR fields, and can explain other management phoniness about employee work-related attitudes for other outcomes. For example, colleagues’ organizational citizenship behavior can have a more positive link with staff affective commitment and job satisfaction for those who believe it to be stable, while for those who believe it to be unstable, it has either no direct link, or a negative link, with their job satisfaction and affective commitment. Additionally, with economic development, the Chinese government has encouraged firms to practise CSR by promulgating a series of laws which, to a large extent, will lead to firms practising social responsibility activities stably. CSR attribution will not be as important for employees as it is now, because the laws to be promulgated will compulsorily require firms to practise CSR stably. As far as this point is concerned, the study of this paper for CSR stability can be a good theory to be used as knowledge for solving employee work-related attitudes of a firm’s activities, not only in corporate social responsibility but also in other areas.
Fifth, the result for the moderated-mediation role of employee work-meaningfulness suggests that the mediation role of employee work-meaningfulness on the link of CSR and staff affective commitment and job satisfaction is moderated by self-centered CSR attribution and other-centered CSR attribution. Previous studies have long argued that employee work-meaningfulness is always good for employees, while my study finds that whether or not employee work-meaningfulness can produce a positive effect on staff affective commitment and job satisfaction depends on attributional context.

Importantly, my findings suggest that employee work-meaningfulness can negatively mediate the link of CSR and staff affective commitment and job satisfaction. Apart from stability reasons, there are other explanations. It should be noted that my data for the testing of the mediation role of employee work-meaningfulness are collected from Chinese firms, the employees of which are said to have been struggling for a living. Thus, most Chinese employees are still at the level of trying to satisfy their basic needs, such as solving problems of food and clothing, which means that they pay little attention to the extent to which their firms can satisfy their need for meaningfulness in work. What makes this situation even worse is that improper work-meaningfulness can lead to bad employee work-related attitudes. For example, in recent times, Co. Letv, once a large enterprise in China, wanted to improve the meaningfulness of work for its employees.
However, the managers took the wrong measures to improve the level of work-meaningfulness, giving flowers to those who finished their work on time.

Although the action of giving flowers could improve the level of employee work-meaningfulness, it could also make employees feel themselves to be treated as elementary school students. Thus, my findings for the moderated-mediation role of employee work-meaningfulness contribute to our understanding of the conditions under which employees can benefit from work-meaningfulness.

Sixth, my study has examined the contingent effect of self-centered CSR attribution and other-centered CSR attribution on the link of CSR and staff affective commitment and job satisfaction. My findings show that the highest levels of staff affective commitment and job satisfaction occur in the combination of a higher level of other-centered CSR attribution, a higher level of self-centered CSR attribution and a higher level of CSR. These findings to some extent can be used as a catalyst for our knowledge on why the combination of employees’ various CSR attributions (as far as self-centered CSR attribution and other-centered CSR attribution are concerned) can lead to higher levels of employee work-related attitudes.

More importantly, as has been argued earlier, ability-stability can be represented by self-centered CSR attribution, and willingness-stability can be represented by other-centered CSR attribution. Thus, although self-
centered CSR attribution and other-centered CSR attribution are only two special contexts of the causal search process, it provides us with a unique opportunity to explore how willingness-stability and ability-stability can jointly affect an individual’s attitudes and behaviours. To date, there are few studies that examine the joint moderation role of ability and willingness on the link of an outcome and an individual’s attitudes and behaviours. This is an important limitation in the literature, because the effects of willingness-stability and ability-stability on an individual’s attitudes and behaviours can only be understood by considering them together.

7.2 Managerial implications

With the increasingly serious aging problem in China, the proportion of the labor force in the total population shows an accelerating decline trend. Labor shortage has increasingly become a major problem faced by Chinese enterprises. Improving employee job satisfaction and affective commitment are naturally believed to have the potential to solve the problem of labor shortage in China. For example, if employees are satisfied with their job, it is unlikely for them to leave their present job. And this certainly can decrease the firms’ need to recruit new employees. Thus how to improve employee job satisfaction, affective commitment and other
attitudes has become the key to solve these problems. However, how to avoid the unsustainability and homogeneity of traditional methods to improve employee job satisfaction, affective commitment and other attitudes has become an urgent problem for enterprise managers. The results of this study provide important enlightenment for the management practitioners.

First, the empirical test results of this study show that perceived CSR has a significant positive impact on employee job satisfaction and affective commitment. This shows that enterprise management practitioners should take more initiative to improve employee perceived CSR, rather than just fulfill CSR. In fact, since employee work-related attitudes such as job satisfaction and affective commitment are variables at the employees’ psychological level, the improvement of these attitudes depends on the employee perceived CSR, rather than the CSR that is actually performed by enterprises (Kim et al., 2010).

Although the CSR performed by the enterprise is still very important, as an internal stakeholder of the enterprise, employees will know the objective CSR level of their enterprise through various channels in a timely manner. However, the research results of my study show that how CSR affects employees' attitudes such as job satisfaction and affective commitment also depends on the employee perceived CSR. Generally speaking, enterprise managers can communicate with stakeholders about
CSR performance by issuing CSR reports, so as to improve the perception level of CSR of employees, consumers, investors, shareholders and other stakeholders. Unfortunately, however, many enterprise managers in both China and western developed countries tend to ignore the importance of issuing CSR reports to enhance employees' perceived CSR level, therefore, in addition to strengthening their CSR performance, enterprise managers should also strengthen communication with employees on CSR performance, so as to improve the level of employee perceived CSR. Besides, it might be desired for firms to improve employee perceived CSR through disseminating what they have done about CSR activities to the public.

Second, the results of this study show that the sense of work meaningfulness mediates the relationship between perceived CSR and employee job satisfaction and emotional commitment. This result suggests that enterprise managers should pay attention to improving employees' sense of work meaningfulness when performing corporate social responsibility. If the fulfillment of social responsibility cannot effectively improve employees' sense of work meaningfulness, the positive impact of CSR on employees' job satisfaction, affective commitment and other attitudes will be reduced. What I want to emphasize is that Chinese people might feel stronger meaningfulness than western countries’ people if they could get the sense of being treated fairly. Thus it would be great for
Chinese firms to create a fair working environment for their employees in order to strengthen their employees’ work meaningfulness by performing CSR.

Besides, in order to improve employee work meaningfulness through CSR, firm should think carefully what their employees need, and note that the employee needs are very different from person to person. Thus, It would be reasonable for employers to find out the different needs of their employees. For example, some employees may pay more attention to their self-achievements than others, thus for these employees firms should pay more attention to the development of them through staff training programmers, while some employees may think that their contributions to the society is rank first, and thus firms should allow these employees to participate more social works.

Third, the empirical results of CSR attribution moderating effect in this study find that other-centered attribution and self-centered attribution positively moderate the relationship between CSR and employee job satisfaction and affective commitment. The results indicate the extent to which corporate social responsibility can improve employee job satisfaction, affective commitment also depends on the way employees understand their firms performing CSR. Thus firms not only need to communicate their employees the way they perform CSR, but also need to make their employees understand the reasons of their performing CSR, at
least to have their employees understand how they perform CSR in other-centered or self-centered causes. For example, firms should elaborate on the purpose of CSR in two aspects when issuing reports: (1) to improve social welfare, safeguard the interests of stakeholders and so on. This aspect mainly emphasizes that enterprises perform CSR in consideration of the interests of others. (2) to improve the competitiveness and profitability of enterprises. This aspect mainly emphasizes that enterprises' CSR activities takes their own development into consideration. In conclusion, enterprises should communicate with employees about the other-centered and self-centered purpose of CSR.

All thing considered, objective CSR is of vital important for firms in China as well as other countries in the world, although, as mentioned above that employee perceived CSR matters in employee work-related attitudes. This is because employee perceived CSR has a lot to do with objective CSR. Thus if firms performed CSR poorly in reality, it would be hard for their employees to get a high level of perceived CSR. Thus it is great important for Chinese firms to understand why they need to perform objective CSR as far as they can, and how they do it. In the following section, I will discuss this important issue. One may raise the question of whether or not there needs to be emphasis on the importance of practising CSR in China, since Chinese governments and the Communist Party have mapped out a serious economic plan. Thus, there are still many Chinese
who believe the Communist Party have kept, and will keep, a watchful eye on every aspect of firms’ production activities, and who think practising CSR is useless (Li et al., 2015). To many Chinese people, there is no need for firms to practise CSR (Verbic et al., 2014).

However, from my viewpoint, practising CSR is more important in China than in Western countries. This is because the Chinese government and authorities pay less attention to CSR (Rozman, 2014). To make the things worse, even if there were such a law in China requiring firms to practise CSR, Chinese authorities have often ignored such laws (for example, according to the Chinese Market Law, firms should provide safe products for consumers and give accurate product information to the public) (Eliasson et al., 2013). In many cases, local government officers emphasize the growth of the local area’s GDP, and ignore firms practising CSR so that they can achieve their desired political performance (Harrington-Hughes Associates, 2011).

Firms should do what they can to improve their prestige among the public by implementing CSR. What is more in addition to practising CSR activities, an efficient method of practising CSR is needed to enhance its positive effect on public attitudes, such as staff affective commitment and job satisfaction. The good news is that more and more attention is being given to how to practise CSR more efficiently, not only among the public but also in academic studies. For example, Chinese authorities have urged
firms to step up measures to practise CSR in suitable and efficient ways, to enhance consumer trust and confident, and to ensure a safe supply of foods, services and medicine etc.

Academically, there are more and more scholars who are looking into how firms can practise CSR more efficiently. In modern societies, which are increasingly emphasizing the importance of practising CSR, it is probably unavoidable for firms to practise it (Golob, 2016; Golob and Bartlett, 2007; Golob and Podnar, 2014; Graafland and Mazereeuw-Van Der Duijn Schouten, 2012; Guobadia, 1991). However, there are many firms in China, as well as elsewhere throughout the world, that neither know how to practise CSR in the right way, nor understand why they need to do so. Many of these firms just regard CSR as a tool for reaping a high level of benefit. There was a time when CNPC (China National Petroleum Corporation, a top ten enterprise in China) bitterly opposed the policy promulgated by China’s central government that CNPC would be punished if it did not practise CSR.

Why did CNPC not want to practise CSR? It was because CNPC thought it unreasonable to use shareholders’ money to do anything irrelevant to its profits (G Ralczyk, 2015; Glynn, 2008; Glynn and Abzug, 2002; Haslam, 2007; Hatch, 2011). In my view, the main problem for CNPC was that it did not know what CSR could be used of. It should be noted that many firms have the same puzzle (Kelly, 2014; Lee and Baker,
2015; Lerpold, 2007; Lerpold, 2007; Lewis and Sherman, 2003). Thus, in this sense, my findings will help such firms to understand why, and under what conditions, practising CSR will promote their performance (in terms of employee work-related attitudes). My findings suggest that CSR has a positive link with staff affective commitment and job satisfaction. According to stakeholder theory, there are four main stakeholders that are related to firms: employees, customers, environment, and governments. Thus, in order to improve the level of employee work-related attitudes, firms should practise CSR activities in relation to their employees, customers, suppliers, the environment, and governments. In the following discussion, I suggest what CSR activities a firm should practise to fulfill their stakeholder’s expectations. In the following I will discuss how to fulfill the main stakeholders’ expectations through carefully performing CSR activities.

(1) Employee-related CSR

Employees are said to be the most important internal stakeholders for firms to develop their production forces and improve their competitiveness. While it should be noted that the rights of employees have been often ignored by many Chinese firms. A survey released recently after years of study have found that there was a large amount of Chinese firms that paid less concern to their employees’ welfare (Gosforth, 2018). For example, many Chinese firms often paid less wages than what governments and laws
had required. Not that they were unable to pay enough money to their employees, but because they thought they were afraid of being dismissed when they asking for the wages the law required. More importantly, some employers of Chinese firms often ignore the working conditions of their employees.

For example, in order to save expenditure, many firms often provide their employees with poor working conditions. To make the things even worse, some employers often try to get rid of those who suffered from heavy illnesses that were caused by the poor working conditions. So it is of great important for Chinese firms to perform employee-related CSR activities. For this purpose, what is important is that firms should pay attention to their employees’ diversity needs. For example, employees have their self-achievement needs, their survival needs, their self-esteem needs, and their communication needs. However, in order to perform employee-related CSR activities properly, it is easier for Chinese firms to say than to do it. For most Chinese firms, their employers still believe the labor market in China is full of potential employees, and they don’t need to pay too much attention to their employee’s needs, even these needs are protected by the labor laws.

Here are some suggestion to fulfill employee-related CSR, which have also been recognized as the most efficient ways in the literature. The most important thing is that a firms should take care of what their
employees need. It should be noted that different employees may have different needs, and even different values to the same thing. For example, some employees think the most important things are their wages, while others believe the most important things are their promotion opportunities. So firms should not take it for granted that their employee are always running after the same things, or everything has the same value to every employees.

Thus it is important for firms to discover all kinds of needs of their employees. Only by this way can an employer first response what their employees ask them for. To this end, what have been said most frequently in the literature is employees’ survive needs. This is because in most Chinese areas Chinese people are still trying to shaken off poverty, therefore what they pay most attention to is whether their employers can offer them a desired wages. Enhancing the employees’ work-meaningfulness is always important. It can be seen from the case of Huawei’s practice of employee-related CSR that the most efficient way to promote employee work-meaningfulness is to offer employees an efficient training programs, because those who acquire new skills can always feel that their work is meaningful. In summary, as for practising employee-related CSR, the most important thing for a firm to do is to offer its employees suitable and enduring training programme.

However, a training programme alone may not enough to promote
employee work-meaningfulness. In order to strengthen employee work-meaningfulness further, firms should strive for strong organizations and for the happiness of their employees. Thus the most efficient way I can image for firms to do in China is to pay enough wages to their employees with what they can. And it should be noted that some employees, especially those working in the firms located in eastern areas of China, where the firms are developed relative faster, have stronger self-achievement needs. Therefore, employers of these firms should pay attention to employees self-achievement needs.

For example, those firms should provide more promotion opportunities to their employees in order to fulfill them self-achievement needs. However as most employers and scholars have been warning that promotion opportunities should be used under the condition of satisfying employees fairness needs, when this strategy is used properly, employees will feel satisfied, whereas when this strategy is used improperly, employees will fell unsatisfied about their employers, even their firms. Thus in order to perform employee-related CSR in a right and reasonable way, firms in China, especially those located in eastern areas, should think carefully about what their employees are thinking about. What a firms should first do is to make employees feel their employers are willing to treat every workers fairly. And under the condition of their employees being treated fairly, employers can offer them promotion opportunities.
That is only way I can imagine to fulfill employees’ promotion opportunity need.

It should be noted that employees working condition is also important. Especially considering the requirement of Chinese governments and authorities that any firms in China have to provide their employees with safety and comfortable working condition according to the Chinese constitutional law, firms should spare no effort to create a proper working environment condition to their employees. For example, a firms should provide those working in dangerous area with a high level of wages and buy commercial insurances for them.

The most important things for firms to do to fulfill employees-related CSR in China, as has been mentioned in literature, is to create a harmonious and comfortable working conditions for their employees. It is always easier for Chinese firms to say than to do it. Because nowadays most Chinese firms have to carry a heavy financial burdens, and they think it impossible for them to provide their employees a desired working condition. It should be noted that China is the country experiencing transitional institution, which is characterized as a coexisting economy. Put it in simple, there are two type of Chinese firms: state-owned firms and non-state-owned firms. It is well known that state-owned firms have been protected by Chinese governments and financed by authorities. Thus those working in state-owned firms may have a better working conditions, while those working in
non-state-owned firms may find it hard for their firms to provide them a desired working conditions.

Thus it is not the question of how, but the question of who can provide a proper working condition. Although there is no question for state-owned firms to provide their employee with a desired working conditions, non-state-owned firms for lacking money would find it impossible for them to improve their employees’ working conditions. So here are some suggestions which have been mentioned in the literature and have been evidenced to be practical and easily used for non-state-owned firms in China. The most important thing a firms should do to improve their employees’ working conditions is to provide them with safety clothes, safety foods. This is because without safety working condition, employee would not be satisfied with their works, and might appeal their firms to law, which I think would give rise to a great hurt to the firms. In order to improve employee working condition, the second most important thing a firms should do is to create a good feeling condition. This is because in most industries in China, for example the bank industry and financial industry, safety is not a concern.

Instead the employee working in these industries are always in a boring state. Thus firms belonging to these industry should try to find way to alleviate their employees’ working pressure and try to get rid of their feeling of working in a boring condition. A desired way to create a lighten
feel of working condition scholars have mentioned in the literature is to offer employees with a good communication atmosphere. This is because communication itself can fulfill employees’ communication need, which is the basic needs for human beings, and because it can have an effect of alleviating working pressure.

In order to perform employee-related CSR properly, it should be noted that employees have their self-achievement needs. Thus it would be desired for a firm to think carefully about what can make their employees feel achieved. Here I give some suggestions that I believe would be easy and practical for a firm to fulfill employee self-achievement needs. In the first place, a firm should spare no effort to provide their employees with deep learning opportunities, which to a large extent would make them believe they have the potential to be excellent workers or think they can be an indispensable work in the position. This becomes even more important in this age of information economy, because working skills needed in a certain position are necessarily changed. It is said that learning is the best way to adapt this fast changed world, so if an employee find it impossible to learn new skills, he or she would feel sad and think that their future is unable to forecast, which would make him or her feel useless working in his or her jobs. In the second place, a firm should offer its employees opportunities to work in different positions rather than working in a sole position, which I think would be useful for employers to fulfill their employees’ self-
achievement needs.

(2) Customer-related CSR

Customers are said to be one of most important outer stakeholders. This is because customers can have the potential to create a good financial performance. Thus without the supports of customers, any firms would not achieve any success. So it is important for firms to fulfill customer-related CSR. As for customer-related CSR, different industries should take on different social responsibilities. For example, the oil industry should make product safety a priority, while service industries should take customer satisfaction as their number one social responsibility.

From the Changsheng case, we can clearly see how important it is to conduct extra tests on a firm’s products, especially on the products’ core components, in order to satisfy its customers’ production safety needs. It can be seen that the scandal has taken its toll among large numbers of Chinese people, and many parents have shown distrust of Chinese vaccines, though there is no evidence to prove anyone has been hurt by the DPT vaccines produced by Changsheng. If Changsheng had given its rabies vaccines’ core components additional testing, this would have sown trust among its customers, and many parents would not have sent their children abroad to be inoculated. In my view, in addition to extra testing of core components, an eligible socially responsible firm should also continuously enhance its monitoring when it comes to risks.
In order to perform customer-related CSR, a firm should first know how to do it. Here are some suggestions which I think would be useful for both state-owned firms and non-state-owned firms. In the first place, a firms should carefully take into every aspects of what their customers’ needs.

Firms should not take it for granted that their customs can be satisfied with what they can provide them. And it should be noted that different customers have different needs. Thus it is important for a firm to know what their customers need most. To this end, firms should make an investigation of their present customers and even potential customers about what they need. And they should not think it useless for them to spend money and time in making a survey to know what their customers need. In the second place, firms should provide their customers with safe products and services.

It is not hard to imagine that what would happen for a firm if it doesn’t pay attention to the safety of foods, products and services it provides to its customers. According to the Chinese Constitutional law, any enterprises operating in China should provide customers safety products, and if they don’t, they would get punished by the law. So in order not to get punished by the law, firms should obey the law and produce safety products for their customers. The most important things a firm who wants to be a successful enterprise to do is not only to obey the law, but also to think carefully the
core interests of its customers. In my views, what customers really care is whether firms can provide them a reasonable prices, safety and useful products. In the second place, a firm should provide its customs with reasonable prices. This is because most Chinese people are good in choosing products that seems to be lower prices than before, which suggestion has been evidenced to be both practical and useful in fulfilling customer-related CSR for Chinese people. For example, firms should base on their industry prices to price.

(3) Environment-related CSR

Environment-related CSR is said to have been one of the most important types of CSR that a firm should practise. Why? It is not just that the environment is an indispensable resource we have to use to produce food, clothes, cars etc., but Earth is the only place where human beings live and develop, where we cultivate plants for food, where our next generations will live and develop. It would have been easy for us to live on Earth, to have healthier bodies and to spend less money on hospitals, had firms known how to practise environment-related social responsibility properly. Thus, it is urgent that firms understand why it is so important for them to practise CSR and to know how to practise it correctly. It should be noted that our Chinese are living in a condition that is characterized as poor environment.

So it is urgent for firms to perform environment-related CSR.
However, after 40 years fast economic development, most Chinese firms are used to coasting toward achieving good performance at the cost of ruining environment. Thus it may be hard for firms operating in China to reduce environment pollution thoroughly, yet they can take step-by-step way to protect our precious environment. To this end, here are some suggestions that can be both practical and useful for firms that have been operating in China.

In the first place, a firm should reduce the amount of water used in their production. This is because water is most shortage thing in China. Without water, there were nothing that we could do. In the second place, a firm should plant trees as far as it can. Because, trees can provide us fresh air which can make us feel happy. In the third place, a firm should invest its resources to update its facilities. As far as I know, the more modern a facility is, the more environmental it will be. So I do believe it is good for firms to adopt the latest facilities to produce their products. In the long run, the benefit of using the latest facilities not only allow firms to have the opportunities to protect our environment at a desired level, but also have the potential to save money and follow the world pace.

The above three key suggestions for firms to practise environment-related CSR on their own are not good enough, because firms should take more social responsibility than they can so that they can promote a high level of employee work-related attitudes, and a high level of consumer
attitudes toward their products and their brands. Here, I have emphasized much about what a firm should do in order to practise environment-related CSR; it is not that environment-related CSR is the most important thing for a firm to practise, but it is what comes easy for a firm to draw public attention.

An example illustrates my point. For many years, Bodao, one of the most famous cell-phone enterprises in China many years ago, went everywhere in search of investors willing to invest in the construction of their production plant which was located at Dujiangyan, a beautiful city in Sichuan province. This was all in vain. Local people and villagers wanted the place to be left untouched, as this place was where they had lived for a thousand years from generation to generation, and they found it unacceptable for it to be polluted by the poisonous substances used and produced in the process of the cell-phone production. However, Bodao wanted the new factory to be built there so that it would strengthen its competitiveness and performance. Knowing that it would increase the local GDP, the local government and authorities chased out those who objected the plan and allowed Bodao to build their new plant in Dujiangyan City. Finally, Bodao built their new production plant there. Some years later, Bodao was reported to have practised less environment-relate CSR than it should have done, which irritated the local people. At last, gone were the days when Bodao did not have to worry about its profit, prestige and
customers, which directly led to Bodao’ bankruptcy years later. From the example of Bodao, we can clearly see that it is important for a firm to practise environment-related CSR. Government-related CSR

It is important for firms to practise government-related CSR. The problem is that there are a large number of enterprises in China who do not know how to practise government-related CSR. Here, I give my suggestions for firms to practise government-related CSR. a firm should provide accurate business information to governments. There has been a tendency among Chinese enterprises, especially state-owned enterprises, to offer inaccurate business information to government for their own purposes (e.g. in order to earn more transferred payment or to lower their tax rate).

However, they should consider carefully the fact that government agencies can use information technology to check if firms are provide them with accurate business information. Gone are the days when government officers turned a blind eye to business information to give better looking statistical data such as local GDP, because in China today GDP is not the only matter that government officers and authorities want to pursue.

All in all, in order to promote the level of employee job satisfaction, work-meaningfulness and affective commitment, firms should practise CSR as much as possible under the condition of not making too much burden on firms finance and normal production activities. Importantly, as
has been argued earlier, firms should inform their employees about what they have done because, if employees do not perceive the extent to which their firms have practised CSR, their job satisfaction and affective commitment will not improve (Marada, 2008; Mills, 1993; Minkoff, 2002; Nasruddin et al., 2010).

To inform employees is easy because, in this information economy, firms can publish what they have done on the internet for their employees to view (Persic et al., 2014; Pipan, 2000; Podnar and Jancic, 2003; Prasad and Prasad, 2002; Reger, 2002). Additionally, my findings suggest that CSR attributions moderate the positive effect of CSR on employee work-meaningfulness, job satisfaction and affective commitment. The findings for other-centered CSR attribution indicate the positive link of CSR and employee job satisfaction, work-meaningfulness and affective commitment occurs when the level of other-centered CSR attribution is high, while when it is low, CSR has a negative link with employee job satisfaction, work-meaningfulness and affective commitment.

This finding informs that the extent to which firms can promote their employees’ work-related attitudes through practising CSR depends on the other-centered CSR attribution that employees make for their firms. Thus firms should promote the idea among their employees that their motivations are other-centered and self-centered. For example, firms should persuade their employees that practising CSR does a lot of good for
society as well as firm itself

7.3 Limitations and future work

This study has several limitations:

First, the study has examined the link of CSR and staff affective commitment and job satisfaction. However, I have measured CSR based on employee perceived CSR. Although perceived CSR has its strengths (e.g. it is easy to collect data), I suggest further studies should use objective measures to examine the role of CSR in employee work-related attitudes.

Second, the study has focused on staff affective commitment and job satisfaction. Although it is well known that staff affective commitment and job satisfaction are two of the most important employee work-related attitudes (Reynaud, 1983; Robertson, 2011; Schiller, 1987; Schmid, 2008; Sev N, 1998; Shebi, 1997; Simpson, 2007), I suggest that further studies should focus on a broad range of employee work-related attitudes. For example, studying the link of CSR and employee turnover intention would be both an interesting and important issue.

Third, because CSR and staff affective commitment and job satisfaction are measured by employee evaluation, common method bias cannot completely be ruled out (Smithson, 2005; Sulkowski, 2013; Sutton, 2007; Szoltysek, 2010). Although I have paid great attention to common
method bias problems, for example using a longitudinal design in the process of collecting data, common method bias is still an issue. To deal with this issue, I strongly suggest that further studies should measure CSR with objective data. Besides, another way for scholars to rule out common method bias problems is to measure employee work-related attitudes through the evaluation of their supervisions while measuring employee perceived CSR.

To conclude, using a longitudinal study design, this study has examined the effect of CSR on staff affective commitment and job satisfaction across different CSR attribution contexts. The findings contribute to our understanding of the roles of CSR in employee work-related attitudes.

7.4 Conclusions

In conclusion, this study has examined the effect of CSR on employee work-related attitudes (e.g. employee work-meaningfulness, job satisfaction and affective commitment) across different CSR attributional contexts. The findings contribute to our understanding of the role of CSR activities in employee work-related attitudes in the context of different CSR attribution contexts. What I would like to emphasize is that employee work-related attitudes may not necessarily benefit from CSR activities.
Focusing on Chinese employees, my findings highlight that Chinese firms have to carefully consider what CSR attributions their employees may make. Only if high levels of both other-centred CSR attribution and self-centred CSR attribution are made, can the employees benefit from their firms’ CSR activities.
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DEAR MR. /MISS:

PLEASE TICK YOUR ANSWERS IN THE FOLLOWING QUESTIONNAIRE, BASED ON YOUR OWN JUDGMENT. THERE IS NO RIGHT OR WRONG ANSWER FOR EACH ITEM. YOUR RESPONSES WILL BE SAFE WITH US; THE QUESTIONNAIRE IS USED ONLY FOR ACADEMIC PURPOSES AND WILL NOT BE USED FOR YOUR PERSONAL PERFORMANCE. YOU MAY NEED ABOUT 10 MINUTES TO FINISH THIS QUESTIONNAIRE. YOUR HELP IS HIGHLY APPRECIATED. THANKS FOR YOUR COOPERATION.

1. How would you evaluate your company’s performance in corporate social responsibility for the following items?
2. How would you evaluate the following items?

<table>
<thead>
<tr>
<th></th>
<th>Extremely disagree</th>
<th>Disagree</th>
<th>Not sure</th>
<th>Agree</th>
<th>Extremely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. our company implements special programmes to minimize its negative impact on the natural environment.</td>
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<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<td>2. our company targets sustainable growth which considers future generations.</td>
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<td>4</td>
<td>5</td>
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<td>3. our company pays attention to employees’ workplace safety.</td>
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<td>5</td>
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<td>4. our company takes care of consumers’ interests.</td>
<td>1</td>
<td>2</td>
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<td>5</td>
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<tr>
<td>5. our company pays taxes to governments.</td>
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<td>3</td>
<td>4</td>
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<td>6. our company never does anything that may be contrary to its moral rules.</td>
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<td>2</td>
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3 How would you evaluate the following items?

<table>
<thead>
<tr>
<th>Item</th>
<th>Extremely disagree</th>
<th>Disagree</th>
<th>Not sure</th>
<th>Agree</th>
<th>Extremely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. All in all, I am satisfied with my job.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<td>2. I am satisfied with my supervisors.</td>
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<td>2</td>
<td>3</td>
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<td>3. I am satisfied with my coworkers.</td>
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<tr>
<td>4. I am satisfied with my salary.</td>
<td>1</td>
<td>2</td>
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<td>4</td>
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<tr>
<td>5. I am satisfied with my working conditions.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<tr>
<td>6. I am satisfied with my promotion opportunities.</td>
<td>1</td>
<td>2</td>
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</table>

4. How would you evaluate the following items?

<table>
<thead>
<tr>
<th>Item</th>
<th>Extremely disagree</th>
<th>Disagree</th>
<th>Not sure</th>
<th>Agree</th>
<th>Extremely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. I am willing to put in a great deal of effort beyond what is normally expected in order to help this organization to be successful.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>2. I find that my values and the organization’s values are similar.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>3. I do believe that I belong to the organization.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
5. What do you think of the reasons that your firm practises corporate social responsibility ACTIVITIES?

<table>
<thead>
<tr>
<th></th>
<th>Extremely disagree</th>
<th>Disagree</th>
<th>Not sure</th>
<th>Agree</th>
<th>Extremely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. the work that I do makes the world a better place.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>2. I find it interesting to work in the organization.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>3. I feel it meaningful to work in the organization.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Extremely disagree</td>
<td>Disagree</td>
<td>Not sure</td>
<td>Agree</td>
<td>Extremely agree</td>
</tr>
<tr>
<td>---</td>
<td>-------------------</td>
<td>----------</td>
<td>----------</td>
<td>-------</td>
<td>-----------------</td>
</tr>
<tr>
<td>1. our company is genuinely concerned about being socially responsible.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>2. our firm feels morally obligated to help.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>3. our firm is trying to give something back to the community.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>4. our firm sincerely wants to help others.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>5. our company hopes to increase its profit by implementing social responsibility activities.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>6. our firm wants to alleviate pressure from stakeholders.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>7. our firm feels their stakeholders expect it.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>8. our firm wants to get publicity.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>9. our firm wants to gain a competitive advantage.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

6. **How would you evaluate the following items?**
7. How would you evaluate your company’s performance in the following areas in comparison with the top ten competitors in your industry?

<table>
<thead>
<tr>
<th>Area</th>
<th>Extremely disagree</th>
<th>Disagree</th>
<th>Not sure</th>
<th>Agree</th>
<th>Extremely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Return on investment (ROI)</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>2. Sales growth</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>3. Profit level</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>4. Market share</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

8. What is your gender?

- Male
- Female

9. How old are you?
1 if 25 years or younger;
2 if between 26 and 30;
3 if between 31 and 35;
4 if between 36 and 40;
5 if between 41 and 45;
6 if 46 or older.

10 What is your education level?

1 for elementary school;
2 for junior high school;
3 for senior high school;
4 for college degree;
5 for bachelors’ degree;
6 for masters’ degree;
7 for doctoral degree.