



The International Journal of Human Resource Management

ISSN: 0958-5192 (Print) 1466-4399 (Online) Journal homepage: <http://www.tandfonline.com/loi/rijh20>

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To cite this article: Richa Chaudhary (2018): Corporate social responsibility and employee performance: a study among indian business executives, The International Journal of Human Resource Management, DOI: [10.1080/09585192.2018.1469159](https://doi.org/10.1080/09585192.2018.1469159)

To link to this article: <https://doi.org/10.1080/09585192.2018.1469159>



Published online: 30 Apr 2018.



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Corporate social responsibility and employee performance: a study among indian business executives

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ABSTRACT

The present study examines the impact of employees' perception of their employer's corporate social responsibility (CSR) on their in-role and extra-role behaviors. In addition to examining the direct association between the study variables, the study goes a step ahead and explores the boundary conditions of CSR effects on employee performance. Specifically, the relationship between CSR perceptions and employee performance was proposed to be stronger for the employees who place high importance on CSR activities for an organization. Data were collected from 187 subordinate/supervisor dyads from select business organizations in India. Results of hierarchical regression analysis reveal significant influence of employees' CSR perceptions on both their job performance and organizational citizenship behavior (OCB). However, the study rules out any significant effect of importance placed by employees on CSR efforts of an employer on the strength of the relationship between CSR and employee performance. The study addresses to the call for more micro-level CSR research and advances the literature by providing evidence on the proposed set of relationships from developing economy of India. Implications for research and practice are discussed.

KEYWORDS

Corporate Social Responsibility; Job Performance; Organizational Citizenship Behavior; CSR Importance; Gender; India

Introduction

CSR being a macro level concept, most of the research in the area focuses at the organizational level of analysis. It is only recently that scholars have begun to touch upon the micro-foundations of CSR. Researchers have suggested that CSR exercises its influence at the macro level through its effect on stakeholders' attitudes and behaviors (Peterson, 2004). A review of literature unveils a skewed picture where stakeholders external to the organization (Graves & Waddock, 1994; Sen & Bhattacharya, 2001) have garnered more attention from CSR researchers when compared to internal stakeholders (Aguinis & Glavas, 2012). A few available

studies report that CSR by enhancing corporate reputation and attractiveness influences job seeking intent among potential employees (Backhaus, Stone, & Heiner, 2002; Greening & Turban, 2000), but they lack internal focus and are silent on how CSR affects incumbent employees. Only handful of research efforts have been made to examine the effect of CSR on existing employees (Rupp & Mallory, 2015). The available employee focused studies have mainly concentrated on employees' attitudinal outcomes such as organizational commitment (Brammer, Millington, & Rayton, 2007; Hofman & Newman, 2014; Peterson, 2004; Turker, 2009b) and job satisfaction (De Roeck, Marique, Stinglhamber, & Swaen, 2014; Glavas & Kelley, 2014), ignoring important workplace behaviors. Studies exploring the linkage between CSR and behavioral outcomes like job performance and organizational citizenship behaviors (OCBs) are severally lacking. Though some studies have started coming up slowly in the recent years (Fu, Ye, & Law, 2014; Lin, Lyau, Tsai, Chen, & Chiu, 2010; Newman, Nielsen, & Miao, 2015; Shen, Dumont, & Deng, 2016; Zhang, Fan, & Zhu, 2014), yet there exists a scarcity of empirical evidence in this area. Moreover, most of these studies utilize either an aggregated measure of CSR or a very specific measure of CSR directed toward a single set of stakeholders. For e.g. Shen et al. (2016) examined the impact of perceived green human resource management on employees' task performance, citizenship behaviours and intention to quit.

Since employees see CSR as a set of practices targeted towards different stakeholders groups rather than a unidimensional construct (El Akremi, Gond, Swaen, De Roeck, & Igalens, 2018), it is important to adopt a multidimensional perspective to CSR measurement and evaluation. However, only a limited effort has been made to investigate the effects of CSR directed toward different set of stakeholders (Hofman & Newman, 2014; Newman et al., 2015; Turker, 2009b) on employee attitudes and behaviors. At the same time, there exists a great deal of inconsistency in the results of these studies which calls for more research evidence to confirm the differential nature of relationships. Additionally, the underlying contingencies affecting the linkage between CSR and employee behaviors are inadequately inspected and understood (Farooq, Payaud, Merunka, & Valette-Florence, 2014). Besides, the extant CSR literature is dominated by studies ingrained in the institutional and business systems of developed countries such as USA and Europe (Jamali & Karam, 2018; Raman, 2006). CSR in developing countries is less aligned with the corporate strategy and is chiefly driven by socio-economic and development priorities. It has its roots in philanthropy and is less formalized in terms of CSR codes, standards and appeals systems (Visser, 2008). Feeble institutional architecture and peculiarity of national business systems that differentiate the expressions of CSR in developing countries from that in the developed countries (Balasubramanian, Kimber, Pussayapibul, & Davids, 2005; Jamali & Karam, 2018) can significantly reorient the nature of relationship between CSR and behavioral outcomes.

Against this backdrop, the current research attempts to examine the effect of perceived CSR on in-role and extra-role performance behaviors of business professionals in select business organizations in India. Exploring the outcomes of CSR in India, where CSR is shaped by unique socio-cultural values and traditions, carries special significance. Building on the existing evidence in the area, this research draws insights from social identity theory (SIT) (Hogg & Abrams, 1988), social exchange theory (SET) (Cropanzano & Mitchell, 2005) and organizational justice framework (Rupp, Ganapathi, Aguilera, & Williams, 2006) to decipher the complex dynamics of the association between CSR directed toward multiple stakeholders and performance behaviors of employees. In addition, an attempt is made to decrypt the boundary conditions of perceived CSR-employee performance relationship. Mainstream CSR research has predominantly controlled for the influence of demographic and other individual difference variables, leaving a block box around the understanding of role of individual differences in shaping employees' CSR experiences (Rupp & Mallory, 2015). Based on available evidences in the literature, this study proposes to test gender and the importance placed on CSR by the employees as moderators of CSR and employee performance relationship. Moderation analysis provides a deeper insight into dynamics of the relationships by illuminating the boundary conditions of the alleged relationships.

This study aims to make four major contributions. Firstly, by examining the impact of perceived CSR on performance behaviors of employees, it addresses the call for more individual level research in the CSR domain. Jamali and Karam (2018) in a recent review revealed that only 9% of the available studies on CSR focus on individual level of analysis. Secondly, by endeavoring to investigate the differential effects of CSR directed toward diverse set of stakeholders, this research advances the existing body of knowledge on CSR and aids the organizations in prioritizing their CSR investments for optimum benefit. Thirdly, it contributes to the understanding of role of individual differences in CSR process by examining gender and CSR importance as moderators. Finally, by providing empirical evidence on the relationship between CSR and employee performance behaviors from India, this study fulfills an important gap in the literature where the studies from industrialized western nations dominate the arena. It addresses the dearth of research from other cultural contexts in the literature by answering how CSR in a developing nation is perceived by employees, what impact it has on their behaviors and the conditions which stimulate or attenuate the relationship between CSR and employee outcomes.

Theoretical foundations, review of literature & hypotheses development

CSR

Since the stakeholder theory offers the most valid theoretical framework to understand the concept of CSR, this study adopts a stakeholder based classification of

CSR propounded by Turker (2009a). Turker (2009a) defines CSR as ‘corporate behaviors that aim to affect stakeholders positively and that go beyond its economic interests’ (p. 413). It is argued that CSR can best be understood as multi-dimensional construct (Backhaus et al., 2002). Therefore, the author utilizes four dimensional structure of CSR proposed by Turker (2009a) which focuses on CSR directed toward social and non-social stakeholders (CSR1), employees (CSR2), customers (CSR3), and government (CSR4). CSR1 consists of welfare deeds directed at secondary stakeholders such as society, future generations, environment and NGOs (Turker, 2009a). It includes actions like striving toward sustainable development, protecting and improving the quality of natural environment, contributing to NGOs working in the problematic areas and projects aimed at well-being of the society. CSR2 is concerned with programs and policies focusing on welfare of employees such as fair treatment, support and avenues for career growth and advancement, and care and concern for their well-being. CSR3 covers transparency with regard to information about products and services, protection of consumer rights and priority to customer satisfaction. CSR4 comprises timely tax payments and compliance with legal regulations (Turker, 2009a).

Social identity theory

SIT states that peoples’ self-esteem is tied to their group membership (Hogg & Abrams, 1988). In order to distinguish themselves from others and to see themselves in positive light, individuals seek positive social identity. As a result, people tend to affiliate themselves to highly esteemed and well-regarded organizations. Membership in organizations known for their CSR activities and characterized by unique organizational values and practices may satisfy individuals’ psychological need for distinctiveness (Turker, 2009b).

To fulfill the psychological desires of belongingness, uniqueness and meaningful existence (De Roeck et al., 2014), individuals have a propensity to associate themselves to social groups with similar values and attributes. CSR actions by reflecting moral and ethical temperament of the organization prompt employees to engage in self-categorization process. This self-enhancement process in turn results in development of an elevated level of identification with the organization (De Roeck et al., 2014). Identification with a reputed organization reinforces employees’ self-image making them find their work more meaningful and feel proud of it. Consequently, higher organizational identification results in behaviors which benefit the organization (Dutton, Dukerich, & Harquail, 1994).

Thus, based on SIT, it is argued that working for a socially responsible organization with high moral values and ethics as reflected in care and concern for well-being of their stakeholders, strengthens employees’ self-esteem and boosts their identification with the organization. As organizational identification heightens, employees seek every possible opportunity to indulge in work related behaviors that augment organizational performance. These behaviors may include both

in-role behaviors like job performance and extra-role behaviors like OCBs. Job performance refers to ‘the extent to which an employee contributes to organizational effectiveness given the expectations associated with his/her work role’ (Zablah, Franke, Brown, & Bartholomew, 2012, p. 25). On the other hand, OCB is defined as ‘individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system and that in turn promotes the efficient and effective functioning of the organization’ (Organ, 1988, p. 4).

CSR, job performance and OCB

Using meta-analysis, Riketta (2005) demonstrated a strong correlation between organizational identification and in-role and extra-role behaviors. The more employees identify with an organization, the more they see organization’s success as their own and showcase more desirable behaviors on its behalf (Korschun, Bhattacharya, & Swain, 2014). Korschun et al. (2014) reported that positive perceptions of CSR invoked higher organizational identification among the frontline employees of Global 500 financial services company which made them execute job behaviors aimed at deepening relationship with customers by satisfying customer needs. Further, Carmeli, Gilat, and Waldman (2007) reported a stronger influence of perceived social performance on organizational identification and subsequently member adjustment and job performance than perceived financial performance among employees of media and electronics industry in Israel. Again, Sun and Yu (2015) using objective KLD ratings on CSR reported a positive association between CSR and employee performance measured in terms of sales and income generated per employee.

CSR may increase OCB by fostering greater identification with the organization and generating common vision and values (Suh, 2016). When employees perceive themselves to be a component of a unified entity, it enhances shared sense of identification among them (Nahapiet & Ghoshal, 1998). This shared identity makes employees trust, help, act selflessly, and cooperate with the organization (Shen & Benson, 2014; Suh, 2016). Thus, CSR is likely to result in greater collaboration and mutual trust in the organization through increased sense of fairness and identification. Strong organizational identification results in extra efforts, co-operation and hence, high performance on the part of employees due to enhanced sense of belongingness (Mael & Ashforth, 1995). Suh (2016) provided support for the above arguments by demonstrating that CSR positively affects relational social capital conceptualized in terms of positive social relationships, high levels of trust and cooperative work climate among Korean employees. Farooq, Rupp, and Farooq (2016) also reported a positive relationship between CSR and various citizenship behaviors like loyalty boosterism, personal industry and interpersonal helping in South Asian context. Further, Zhang et al. (2014) in a study among Chinese employees found positive relationship between corporate social performance and OCB. Fu et al. (2014) reported that perceived CSR fosters OCB through

the mediating effects of organizational identity and commitment in Chinese hotel industry. In contrast, Lin et al. (2010) in a study among industry personnel in Taiwan observed a negative association between discretionary citizenship and OCB, as investments in CSR activities not directly related to business operations were perceived by employees as competing with the limited resource pool of the organization. These contradictory findings underscore the need for further investigation to understand the nature of relationships.

We argue that CSR encourages employees to engage in organizationally beneficial behaviors by catering to their self-esteem and identification needs. When employees carry positive perceptions of the organization they may go beyond the call of duty to further organization's interest and goals. Thus, the author proposes:

H1a: Employee perceptions of overall CSR relate positively to job performance.

H1b: Employee perceptions of overall CSR relate positively to OCB.

CSR toward social & non-social stakeholders (CSR1)

Given the increasing attention being paid to social and environmental issues in the recent times, organizational engagement in the social activities directed toward the welfare of society and environment is likely to capture the attention of employees, enhance their self-esteem and positively impact their attitudes and behaviors toward the organization. According to SIT, efforts directed at protecting and uplifting the quality of natural environment, concern for future generations by striving for sustainable development, support for organizations and projects committed to promotion of well-being of society will boost employees' organizational identification. Since the aforementioned activities are not directly linked with organizational profitability in medium to short term, employees may attribute such CSR activities on the part of organizations to genuine care and concern for the welfare of others. Organizational involvement in CSR due to sincere commitment to cause is likely to make employees put extra effort to fulfill their job obligations and enhance job performance. Shared vision and values engendered as a result of organizational identification will make employees take risks and engage in selfless acts benefiting others in the organization, in addition to working hard to meet their own work goals (Bartels, Peters, de Jong, Pruyn, & van der Molen, 2010).

In support of the above arguments, Newman et al. (2015) in a study among employees in China demonstrated significant positive relationship between perceived CSR toward social and non-social stakeholders and job performance and OCBs. Analogous findings were revealed by Zhang et al. (2014) and Fu et al. (2014) based on a global measure of CSR focusing on community, environment, government and philanthropy among Chinese employees. Further, Rupp, Shao, Thornton, and Skarlicki (2013) reported positive influence of employees' perception of discretionary CSR activities toward community and environment on OCB. De Roeck et al. (2014) reported that employees' justice perceptions are not

only determined by the organizational actions directed toward them but also on the treatment offered to the others. When organization demonstrates concern for the well-being of others, it makes employees judge organizational practices as fair. Enhanced justice perceptions, in turn, are likely to create an obligation on the part of employees to be fair in their performance by devoting extra effort to improve overall organizational performance (Saks, 2006).

Therefore, the author hypothesizes:

H2a: Perceived CSR toward social and non-social stakeholder relates positively to job performance.

H2b: Perceived CSR toward social and non-social stakeholder relates positively to OCB.

CSR toward employees (CSR2)

When compared to CSR directed toward other stakeholders, socially responsible activities of the organization targetted at employees focus exclusively on employee welfare and hence, can be anticipated to have a stronger impact on their performance. Organizational efforts directed at employees such as just and fair treatment, chance for professional development and growth, consideration of their requirements and viewpoints are likely to make organizational climate congenial and enhance employees' perception of organizational support. According to the SET, perceived organizational support augments employees' trust in their employing organization and obligates them to reciprocate in positive ways by displaying positive attitudes and behaviors (Cropanzano & Mitchell, 2005). Also, giving high priority to employee well-being builds external reputation of the organization as an employer of choice which inflates the self-esteem of employees and heightens organizational identification (Hofman & Newman, 2014). Enhanced organizational identification in turn will make employees' exhibit citizenship behaviors and put forth additional efforts to fulfill their job requirements. Supporting the above proposition, Shen and Benson (2014) in a study among manufacturing organizations in China reported positive influence of socially responsible human resource management on employees' in-role and extra-role helping behaviors through the mediation of organizational identification. Similarly, Carmeli et al. (2007) showed positive association between perceived social responsibility toward employees and job performance.

Thus, the author hypothesizes:

H3a: Perceived CSR toward employees relates positively to job performance.

H3b: Perceived CSR toward employees relates positively to OCB.

CSR toward customers (CSR3)

CSR activities directed toward customers such as accurate disclosure of information about product and services, protection of consumer rights and valuing

customer satisfaction is likely to enhance organizational prestige among customers. As employees remain in constant touch with the consumers in some or other ways, positive organizational perception among customers is expected to fortify the self-worth of employees and develop stronger organizational identification (Korschun et al., 2014). In line with this, Korschun et al. (2014) reported positive relationship between organizational identification and job performance of front-line employees through the mediating influence of customer orientation. Similarly, Carmeli et al. (2007) demonstrated a positive relationship between perceived social performance measured through development of quality products/ services and job performance.

As discussed above, CSR directed toward third party plays an important role in shaping employees' overall justice perceptions which consequently influences their attitudes and behaviors (De Roeck et al., 2014). Along similar lines, if an organization offers unfair treatment to its customers such as deceiving them by supplying false information about products and services or duping them by providing poor quality products/services at exorbitant prices, the employees may feel ashamed and form an impression that if the organization can ill-treat its customers, it can do the same to them if the need arises, thereby reducing the trust and psychological safety in workplace. On the contrary, if the customers are treated well and customer satisfaction is given high priority by the organization, employees may feel that the sense of justice prevails, thereby making organizational climate psychologically safe for them. This will enhance their organizational identification and make them extend extra efforts to fulfill their job requirements and engage in organizationally relevant discretionary behaviors. Hence, the author proposes:

H4a: Perceived CSR toward customers relates positively to job performance.

H4b: Perceived CSR toward customers relates positively to OCB.

CSR toward government (CSR4)

People look down on and do not prefer to work for the organizations engaged in nefarious activities such as violation of legal rules and regulations, involvement in fraudulent practices, misleading public authorities, and non-conformance to corporate governance norms (Turker, 2009b). Tarnished image of an organization because of its failure to comply with legal rules and regulations may hurt the self-esteem of employees, which in turn may affect their attitudes and behaviors adversely. On the other hand, according to the SIT, employees would be proud to associate themselves with law-abiding organizations that meet all the regulatory requirements such as timely payment of taxes, resulting in stronger organizational identification. Enhanced identification will make employees dedicate additional effort to achieve their job targets and help other coworkers in meeting their job obligations. In support, Hofman and Newman (2014) reported a positive

association between perceived CSR toward government and employees' organizational commitment.

Thus, the author proposes:

H5a: CSR toward government relates positively to job performance.

H5b: CSR toward government relates positively to OCB.

Boundary conditions

Though the author proposes direct influence of CSR directed towards different set of stakeholders on employee performance, the relationship may not hold universally across employees. It is anticipated that the consequences of CSR may vary as a function of individual and demographic differences among the respondents. Therefore, gender and the importance of CSR were proposed as moderators of the CSR-employee performance relationship based on the arguments presented below.

Moderating role of CSR importance (ICSR)

CSR importance is an individual's core belief about the importance of CSR activities for an organization (Korschun et al., 2014). There is a substantial difference in the extent to which people believe in importance of social responsibility for a business (Berger, Cunningham, & Drumwright, 2007). Research indicates that some employees are more oriented towards CSR than others and not all employees are equally sensitive to organizations' CSR involvement (Stawiski, Deal, & Gentry, 2010). Needs and personal traits of the stakeholders have been identified to shape the perceptions of importance attached to value derived from CSR (Bhattacharya, Korschun, & Sen, 2008).

According to the person-organization fit approach (Schneider, 1987), individuals are attracted to the work opportunities that synchronize with their personal values. Therefore, it is plausible that attitudes and behaviors of CSR oriented employees will be affected more by CSR programs of the organization. Since individuals place more importance on the information which they consider self-relevant (Reed, 2004), CSR sensitive employees are more likely to use CSR information to determine the extent of organizational identification (Korschun et al., 2014). This could be explained in terms of SIT which states that individuals identify themselves with the organizations that harmonize with their self concept i.e. if individuals' value system is in congruence with the CSR values of the organization; it leads to enhanced identification and hence, better performance. Therefore, the author asserts that the employees who strongly believe that behaving in socially responsible ways is important for the firms will be more inclined to associate themselves with the organizations known for their involvement in socially responsible activities.

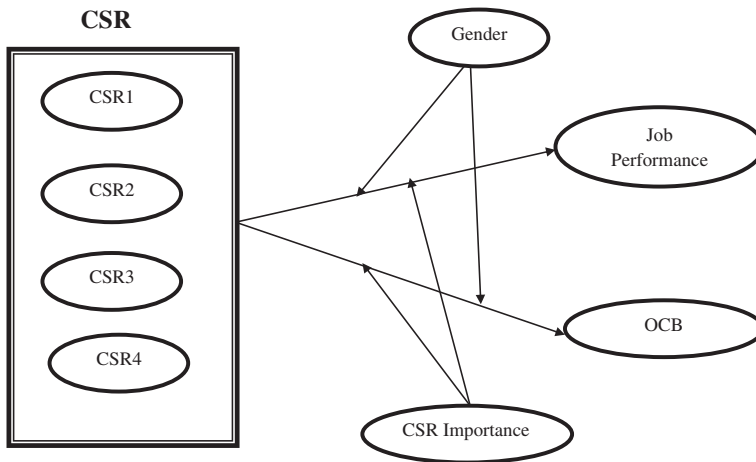


Figure 1. Hypothesized research model.

In support of the above arguments, Peterson (2004) in a study among employees in United States reported that the effect of corporate citizenship on organizational commitment was stronger for the individuals who placed higher importance on CSR. Likewise, Turker (2009b) found that CSR importance moderated the relationship between perceived CSR and organizational commitment of Turkish employees. Similarly, Korschun et al. (2014) demonstrated moderating influence of CSR importance on the relationship between management support for CSR and organizational identification. Thus, the author hypothesizes:

H6a: CSR importance moderates the relationship between perceived CSR and job performance in way that the association will be stronger for the employees who place high importance on CSR.

H6b: CSR importance moderates the relationship between perceived CSR and OCB in way that the association will be stronger for the employees who place high importance on CSR.

Gender as moderator

Gender socialization approach suggests that gender plays a substantial role in determining moral and orientations of an individual due to significant differences in the value systems and psychological attributes of men and women (Calabrese, Costa, & Rosati, 2016). The literature on the role of gender in shaping CSR expectations and perceptions of the individuals seems to be fragmented with no conclusive evidences. Studies suggest that women expect and adopt more ethical behaviors and are more ethically aware than men (Alonso-Almeida, 2013). When compared to men, women have been reported to be less contented with organization's social performance (Panwar, Hansen, & Anderson, 2010). Although a large body of research reports that women more socially responsible, give high priority to CSR and carry stronger CSR expectations than men (Alonso-Almeida, Fernández de

Navarrete, & Rodriguez-Pomeda, 2015; Aouina Mejri & Bhatli, 2014), there exist studies where men and women were not found to differ in their CSR orientations, perceptions and expectations (Calabrese et al., 2016; Pérez & Rodríguez del Bosque, 2013). The mainstream CSR literature points toward the higher sensitivity of women to the CSR actions of the organization.

In line with the majority, Brammer et al. (2007) reported stronger alliance between external CSR, procedural justice and employee commitment for women than men working in financial services firm. Here, men were found to be more concerned with economic or instrumental aspects of the work while women showed more interest in discretionary organizational behaviors. Similarly, Peterson (2004) found that the relationship of corporate citizenship and organizational commitment was stronger for women than men.

Therefore, the author proposes:

H7a: Gender moderates the relationship between perceived CSR and job performance such that the relationship will be stronger for women than men.

H7b: Gender moderates the relationship between perceived CSR and OCB such that the relationship will be stronger for women than men.

Figure 1 presents the conceptual framework of the study.

Methodology

Data and sample

Employees working in diverse nature of organizations located in national capital region (NCR) of India were contacted for the purpose of data collection. To have a more representative sample and increase statistical power, a heterogeneous mix of organizations from sectors as varied as oil and gas, consulting, automobile, information technology, insurance, e-commerce and electronics was chosen. Each of these organizations had well developed CSR policies and procedures in place.

Self-report measures were used for measuring the CSR perceptions and importance of CSR. To overcome the possibility of common method bias, in-role and extra-role performance ratings were obtained from the immediate supervisors of these business professionals. A total of 300 questionnaires were distributed to both the business executives and their supervisors. 194 responses were received out of which 187 were found suitable for further analysis, after eliminating the outliers and questionnaires with incomplete information. Thus, the effective sample consisted of 187 subordinate/supervisor dyads in which 49 supervisors rated the job performance and extra-role performance of 187 employees.

As to demographic profile, 79% of the respondents were males and about 72% were between 25 and 35 years of age. 40% of the respondents were post graduates, 34% were undergraduates and majority of them belonged to private sector (93.6%). 63.4% of the executives belonged to junior management level, 24.6% were from middle level and 8.0% belonged to senior management level. 79.1% of

Table 1. Inter-correlation among study variables.

S. no.	Variables	Mean	SD	1	2	3	4	5	6	7	8
1.	CSR1	3.71	.77	(.834)							
2.	CSR2	3.75	.75	.647**	(.815)						
3.	CSR3	3.94	.82	.578**	.529**	(.71)					
4.	CSR4	4.18	1.01	.421**	.266**	.594**	(.896)				
5.	CSR	3.82	.65	.887**	.843**	.789**	.601**	(.902)			
6.	In-Role	3.99	.68	.519**	.309**	.637**	.678**	.609**	(.924)		
7.	OCB	3.83	.66	.533**	.428**	.565**	.590**	.631**	.785**	(.865)	
8.	ICSR	3.99	.75	.592**	.479**	.325**	.240**	.558**	.343**	.376**	(.790)

Notes: Correlation is significant at .01 level.

Figures in bracket represent cronbach alpha value of the respective study measures.

the respondents had been working with their current employer for less than five years and about 44% of the respondents had an income between 5 and 10 lakhs.

Measures

CSR perceptions

Turker's (2009a) multi-stakeholder approach to the measurement of CSR perceptions was adopted in the study. The scale consisted of 17-items measuring CSR directed toward employees, customers, government, and social and non-social stakeholders. The sample scale items include, 'Our company implements flexible policies to provide a good work and life balance for its employees' (CSR to employees), 'Customer satisfaction is highly important for our company' (CSR to customers), 'Our company complies with the legal regulations completely and promptly' (CSR to government) and 'Our company contributes to the campaigns and projects that promote the well being of the society' (CSR to social and non-social stakeholders).

Job performance

In-role performance was assessed using 9-item task performance scale developed by Goodman and Svyantek (1999). A typical response item was: 'Competent in all areas of the job, handle tasks with proficiency'.

Extra-role performance

8-items from Lee and Allen (2002) individual and organizational citizenship scale were used to measure extra-role performance (e.g. 'Assist others with their duties').

Importance of CSR (ICSR)

5-items adapted from Etheredge (1999) were used to assess CSR orientation of employees (e.g. 'Social Responsibility of a firm is essential for its long term sustainability').

Table 2. Impact of overall CSR on employee performance.

Independent variables	Job performance			OCB		
	Model1	Model2	Model3	Model1	Model2	Model3
<i>Step1: Control variables</i>						
Gender	.017	.140	.123	-.112	.008	.146
Age	.111	.052	.050	.057	-.003	-.012
Education	-.145	-.077	-.079	-.172*	-.101	-.090
Tenure	-.048	.027	.022	-.091	-.016	-.028
Nature of organization	-.041	.050	.046	-.013	.074	.080
Income	.031	.002	.000	.086	.049	.037
<i>Step2: CSR</i>						
CSR		.650**	.648**		.021	.029
CSR importance		-.028	-.041		.621**	.534**
<i>Step3: Interaction effects</i>						
CSR × ICSR			-.57			-.017
CSR × Gender			-.019			.195
ΔR^2	.033	.367**	.003	.046	.367**	.009
<i>Overall model</i>						
F value	1.023	14.831**	11.871**	1.438	15.610**	12.797**
R ²	.033	.400	.403	.046	.412	.421
Adj R ²	.001	.373	.369	.014	.386	.388

** $p < .01$; * $p < .05$.

Table 3. Impact of CSR toward social & non-social stakeholders on employee performance.

Independent variables	Job performance			OCB		
	Model1	Model2	Model3	Model1	Model2	Model3
<i>Step1: Control variables</i>						
Gender	.017	.067	.173	-.112	-.062	-.506
Age	.111	.095	.088	.057	.038	.030
Education	-.145	-.115	-.124	-.172*	-.137	-.124
Tenure	-.048	.006	-.004	-.091	-.037	-.051
Nature of organization	-.041	.039	.037	-.013	.063	.068
Income	.031	.016	.012	.086	.062	.057
<i>Step2: CSR</i>						
CSR1		.508**	1.173**		.480**	.594
CSR importance		.024	.537*		.075	.255
<i>Step3: Interaction effects</i>						
CSR1 × ICSR			.341			-.348
CSR1 × Gender			-.113			.453
ΔR^2	.033	.260**	.017	.046	.265**	.007
<i>Overall model</i>						
F value	1.023	9.214**	7.904**	1.438	10.029**	8.208**
R ²	.033	.293	.310	.046	.311	.318
Adj R ²	.001	.261	.271	.014	.280	.279

** $p < .01$; * $p < .05$.

The items in the questionnaire were scored on a five-point Likert scale. All the above instruments exhibited high reliability values (Cronbach alpha value) ranging between .71 and .92, as presented in Table 1.

Results

Descriptive statistics demonstrating the nature of the data are presented in Table 1.

Table 4. Impact of CSR toward employees on employee performance.

Independent variables	Job performance			OCB		
	Model1	Model2	Model3	Model1	Model2	Model3
<i>Step1: Control variables</i>						
Gender	.017	.072	-.004	-.112	-.029	-.353
Age	.111	.069	.064	.057	.000	-.014
Education	-.145	-.087	-.085	-.172*	-.103	-.095
Tenure	-.048	-.029	-.034	-.091	-.067	-.084
Nature of organization	-.041	-.020	-.020	-.013	.016	.024
Income	.031	-.025	-.029	.086	.030	.015
<i>Step2: CSR</i>						
CSR2		.193*	.339		.305**	.498
CSR Importance		.241**	.398		.222**	.497
<i>Step3: Interaction Effects</i>						
CSR2 × ICSR			-.280			-.480
CSR2 × Gender			.080			.343
ΔR^2	.033	.131**	.002	.046	.192**	.020
<i>Overall model</i>						
F value	1.023	4.355**	3.499**	1.438	6.932**	6.090**
R ²	.033	.164	.166	.046	.238	.257
Adj R ²	.001	.126	.118	.014	.203	.215

** $p < .01$; * $p < .05$.

Table 5 Impact of CSR toward customers on employee performance.

Independent variables	Job performance			OCB		
	Model1	Model2	Model3	Model1	Model2	Model3
<i>Step1: Control variables</i>						
Gender	.017	.100	.033	-.112	-.042	-.545
Age	.111	.089	.085	.057	.033	.024
Education	-.145	-.081	-.082	-.172*	-.108	-.098
Tenure	-.048	.047	.043	-.091	-.009	-.014
Nature of organization	-.041	.014	.012	-.013	.033	.036
Income	.031	-.055	-.059	.086	-.003	-.022
<i>Step2: CSR</i>						
CSR3		.604**	.739**		.485**	.470
CSR Importance		.141*	.279		.212**	.311
<i>Step3: Interaction Effects</i>						
CSR3 × ICSR			-.236			-.155
CSR3 × Gender			.067			.513
ΔR^2	.033	.417**	.001	.046	.328**	.008
<i>Overall model</i>						
F value	1.023	18.174**	14.445**	1.438	13.273**	10.868**
R ²	.033	.450	.451	.046	.374	.382
Adj R ²	.001	.425	.420	.014	.345	.347

** $p < .01$; * $p < .05$.

An analysis of mean scores indicates that employees in the sampled organizations carry favorable perceptions of CSR initiatives of their organization. All the CSR dimensions were found to display low to moderate level of correlation with each other ruling out any possibility of multi-collinearity. Both job performance and OCB correlated significantly with CSR and its dimensions, thereby providing preliminary support for the direct study hypotheses.

Hierarchical regression analysis was conducted to examine the impact of perceived CSR on task and extra-role performance of employees. In step1,

Table 6. Impact of CSR toward government on employee performance.

Independent variables	Job performance			OCB		
	Model1	Model2	Model3	Model1	Model2	Model3
<i>Step1: Control variables</i>						
Gender	.017	.095	.260	-.112	-.045	-.224
Age	.111	.027	.031	.057	-.018	-.023
Education	-.145	-.049	-.047	-.172*	-.081	-.072
Tenure	-.048	.048	.034	-.091	-.008	-.017
Nature of organization	-.041	.037	.034	-.013	.052	.054
Income	.031	-.041	-.043	.086	.008	-.002
<i>Step2: CSR</i>						
CSR4		.646**	1.040**		.526**	.579*
CSR Importance		.191**	.448*		.250**	.344
<i>Step3: Interaction Effects</i>						
CSR4 × ICSR			-.485			-.159
CSR4 × Gender			-.182			.191
ΔR ²	.033	.476**	.009	.046	.373**	.003
<i>Overall Model</i>						
F Value	1.023	23.057**	18.887**	1.438	16.025**	12.842**
R ²	.033	.509	.518	.046	.419	.422
Adj R ²	.001	.487	.490	.014	.393	.389

** $p < .01$; * $p < .05$.

demographic (age, gender, education) and job/organization (tenure, income, and nature of organization) variables were entered to statistically control for their effects. In step 2, CSR (overall and dimensions) and importance of CSR were entered after mean centering (see Tables 2–6).

No significant association was observed between demographic variables and measures of in-role and extra-role performance. Together, the demographic variables accounted for a negligible percentage of the variance in employee performance (Table 2).

Interestingly, CSR perceptions and CSR importance together accounted for exactly 36.7% of the variance in both job performance and OCB over and above demographic variables (Table 2). Overall CSR and all four CSR dimensions were found to influence in-role performance and OCB significantly. Among the CSR dimensions, CSR toward government (CSR4) surfaced as the strongest determinant of both job performance and OCB. Thus, H1a, H1b, H2a, H2b, H3a, H3b, H4a, H4b, H5a, H5b were supported.

Again, to test the moderation effects of gender and CSR importance, interaction terms (CSR×ICSR and CSR×Gender) computed after centering the independent variables were entered in step 3 to avoid multi-collinearity. The results of moderation analysis for overall CSR and all CSR dimensions are depicted in step 3 of Tables 2–6. The β coefficient for both the interaction terms was insignificant and the addition of interaction terms in step 3 of the model did not add significantly to the R² value. Thus, the strength of the relationship between CSR and employee performance (in-role and extra-role) was not affected by the gender and CSR orientation of the respondents. Therefore, H6a, H6b, H7a, H7b were not supported.

Discussion and theoretical implications

This research was conducted with an objective to understand the differential impact of perceived CSR on task performance and OCB of employees in a multi-stakeholder framework. An integrated model explaining the above relationship and its boundary conditions was developed and tested. The relationship of CSR perceptions with different aspects of employee performance was posited to be a function of individual differences. The support for the study hypotheses was mixed. CSR directed toward external stakeholders was proposed to significantly influence employees' in-role and extra-role performance. The results provided support for the above proposition. CSR toward social and non-social stakeholders was found to have significant impact on job performance and citizenship behaviors. These results are in line with the findings of Newman et al. (2015) but challenge the findings of Lin et al. (2010) where discretionary CSR was reported to negatively influence OCB on the part of employees. Similarly, CSR toward customers was found to significantly affect employees' job performance and OCB. This was contradictory to the earlier assumptions where only CSR initiatives directly related to the employees were proposed to determine their justice perceptions, and consequently their attitudes and behaviors (De Roeck et al., 2014). The author argues that instead of viewing CSR spending on set of other stakeholders, not directly related with the business operations of the firm, as threat to resource allocation toward areas relevant for business (Lin et al., 2010), employees may develop enhanced identification with the organization due to improved external reputation as a result of involvement in such benevolent causes. Employees may attribute such involvement to intrinsic motives of the organization reflecting sincere concern for the cause and hence, moral values of the organization (Story & Neves, 2015).

Contrary to the results of Turker (2009b) where CSR toward government failed to show any significant association with organizational commitment, the legal dimension of CSR was found to have strongest positive influence on both task and extra-role performance in the present study. These findings suggest that employees in India are more sensitive to legal responsibility of organizations and may respond positively to legal dimension of CSR in the form of enhanced job performance and display of organizationally relevant citizenship behaviors. This could be due to the recent reports of corporate scandals (e.g. Satyam, Enron, Sahara etc.) in India which make employees see the organizations complying with legal obligations more favorably and hence, identify even more strongly with them. This again highlights the importance of legality as a dimension of CSR for developing countries characterized by fragile institutional configuration when compared to developed western countries where CSR is more explicit and usually goes beyond the regulatory framework (Dobers & Halme, 2009; Jamali & Karam, 2018).

CSR toward employees was also found to relate positively with employees' task and extra-role performance. This was in line with our expectations as internal CSR

focused at employees specifically addresses their psychological and functional needs and well being (De Roeck et al., 2014). These findings substantiate the results of Turker (2009b) and Hofman and Newman (2014). Care and concern for the employees' needs and wants, as reflected in the CSR actions of employer toward employees, enhances the perception of organizational support and makes employees reciprocate by exhibiting better performance (Saks, 2006).

It was initially assumed that employees may respond differently to CSR directed towards different stakeholder groups. However, the results suggest that employees do not differentiate between CSR directed toward differential targets and all four dimensions of CSR directed toward various primary and secondary stakeholders showed positive association with their in-role and extra-role performance. This was in disagreement with the findings of all previous studies conducted on exploring the influence of CSR perceptions on employees' work attitudes and behaviors using multidimensional CSR framework (Hofman & Newman, 2014; Newman et al., 2015; Turker, 2009b). Here, it is important to note that most of these studies have come up from Chinese context and their results are in sharp contrast with one another, as discussed in the earlier sections of the paper. One of the probable reasons for these contrasting results could be the different institutional and organizational context in which the studies have been conducted. The variability in the results may also be ascribed to the use of Turker's scale for measuring CSR perceptions which was validated on Turkish sample. This may require more research on validating the instrument in other cultural contexts.

The study also examined how individual difference variables, gender and CSR importance, interact with employees' perceptions of CSR to determine their in-role and extra-role performance behaviors. Contrary to the expectations, the impact of perceived CSR on employees' performance was not contingent on their gender. The relationship was found to be as strong for women as for men. These findings negate the findings of previous research studies where gender differences were reported in the relationship of CSR with various employee outcomes (Brammer et al., 2007; Peterson, 2004, etc.). This could be due to the differences in conceptualization of CSR adopted in these studies. Brammer et al. (2007) measured external CSR in terms of CSR directed toward community and internal CSR in terms of procedural justice and provisions for employee training in the organization. Peterson (2004) focused on economic, ethical, legal and discretionary dimensions of CSR. In both these studies, women were reported to place greater importance on discretionary aspect of CSR and only the discretionary dimension of CSR showed stronger association with organizational commitment for women. Literature consistently suggests that women are more sensitive to and are impressed more by philanthropic and community contributions of the organization (Peterson, 2004). Non exclusive coverage of the philanthropic dimension of CSR in the present study could be a reason for deviation from the findings of the above studies. Interestingly, it should be noted that the previous research has reported gender differences in the relationship of CSR perceptions with employee

attitudes. It is quite possible that gender differences may restrict themselves to the level of attitudes and may not percolate down to behavioral level and hence, may not govern differences in performance behaviors. Another plausible explanation could be offered in terms of sample composition which largely consisted of educated employees resulting in similarity in values of males and females. In contrast to past studies where sample was chiefly drawn from population in general, similar values of both the genders could have resulted in limited variability in scores of different CSR dimensions. Since it is the first study of its kind to examine the influence of gender variation on CSR-employee performance relationship, future research is encouraged to confirm the nature of relationships.

More surprisingly, there was no difference in the strength of relationship between CSR and employee performance based on the degree to which employees value CSR and believe in its importance for the organizations. This indicates that employees are influenced equally by CSR activities of the organization irrespective of their personal preferences for CSR. This finding counteracts the results of Turker (2009b) and Peterson (2004) where employees with strong belief in the importance of CSR reported stronger influence of CSR on organizational commitment. Insignificant moderation could be the result of lower variability in employee responses on ICSR ($SD = .75$) as employees in a developing country like India, where CSR by corporations is considered as one of the means to bridge the governance gaps due to inability of an under-resourced government to meet the development requirements (Visser, 2008), might perceive CSR as a fundamental requirement for organizational survival and success. This is more so after the coverage of CSR in the new Companies Act, 2013, which has made CSR obligatory for the profit making corporations in India. However, since the moderating influence of individual values is explored only for the relationship of CSR with attitudinal outcomes in the literature, further research is encouraged to verify the same for the relationship between CSR and behavioral outcomes.

To the best of our knowledge, this is the first study of its kind from India which examines the influence of CSR on supervisor rated employee performance (in-role and extra-role) in a multi-stakeholder framework. Such kind of research is warranted to establish the validity of existing findings reported by studies conducted in different organizational and social contexts. By examining differential effects of CSR directed toward various stakeholders on employee behaviors assuming that employees differentiate CSR based on the targeted group (Farooq et al., 2016), this research offers novel insights on employees' behavioral response to CSR and contributes to the understanding of the psychology of CSR. In contrast to the scarce prior studies that focused on either job performance or extra-role performance behaviors, this research adopts a holistic approach to employee performance by including both job performance and OCBs in the research model. By adopting a multidimensional perspective of CSR and a holistic approach to employee performance, this study advances the existing line of inquiry and contributes to

the need for more comprehensive and systematic work in the area (Maignan & Ferrell, 2001).

Additionally, by analyzing gender and CSR importance as moderators, the study addresses the shortage of research around contingencies of the CSR-employee performance relationship (Gond, El Akremi, Swaen, & Babu, 2017) and provides a better understanding of its boundary conditions. In doing so, it broadens the SIT and SET by proposing how individual difference variables interact with CSR to influence employees' performance behaviors. The study extends and offers further validation for SIT and SET by applying it to CSR domain and demonstrating the process in a developing country. Further, as sustainability forms an important component of CSR, the study makes an important contribution to the sustainable HRM literature as well. The study emphasizes upon the need to come up with more sustainable HR systems that take the development of social, environmental and human capital into account (Guerci & Carollo, 2015) to support the triple bottom line framework and create greater business value.

Thus, this research contributes to the growing but underdeveloped literature on whether, why and when different types of CSR influence employee behaviors (Gond et al., 2017) and expands our understanding of the effects of CSR on employee level outcomes in a cultural context very different from that studied in the past. The study answers the call for more research on employees' response to CSR from developing regions of the world (Rupp et al., 2013). Above and beyond, the study advances the extant literature on CSR, which to a great extent is dominated by studies on external stakeholders, by focusing on performance behaviors of employees. In doing so, this investigation adds to the existing literature on CSR, job performance and OCB and addresses the call for more individual/micro level research in the field of CSR (Morgeson, Aguinis, Waldman, & Siegel, 2013).

Practical implications

The study offers a number of insights for CSR practice in the organizations. The results signify that the positive perceptions of organizational social involvement lead to better task and extra-role performance on the part of employees. These findings by helping managers appreciate the benefits of CSR involvement beyond positive external image and management of external stakeholders provide much needed managerial motivation for the implementation of CSR in developing economies. An understanding of employees' reaction to CSR targeted at different stakeholder groups will allow the organizations to effectively manage and serve employees and other stakeholders better (Farooq et al., 2016). This knowledge will also help them prioritize their CSR investments and develop effective CSR strategies for superior organizational performance. By highlighting the role of positive CSR perceptions in fostering employees' in-role and extra-role behaviors, the study also carries implications for HR policy makers in terms of keeping sustainability at the centre of future paradigm development in HR management (Boudreau

& Ramstad, 2005). Since the study deals with employees and their behavioral responses to organizations' CSR efforts directed at multiple stakeholders, people management aspect of sustainability can inform HRM practices and actions in the sampled organizations.

Further, the study findings imply that CSR can be utilized as a talent management strategy by the organizations without any discrimination in terms of gender and orientation toward CSR. However, while framing CSR plans and initiatives managers should take into account other individual difference factors which can stimulate or dampen the link between CSR and employee performance. This knowledge will help the practitioners better integrate CSR with employment practices in the organization. This research also carries implications for corporate CSR communication as the validity of the study findings is contingent upon employees' awareness of the CSR activities undertaken by the organization. Rather than restricting the CSR information to external stakeholders, it is important that CSR is publicized internally within the organization. Particularly, CSR communication should be directed toward employees at the middle and lower echelon in the organization who may not be directly involved in CSR formulation and implementation process. Involving employees at different stages of CSR development and implementation is likely to enhance meaningfulness and offer additional benefits to the organizations in terms of elevated employee engagement and creative outcomes (Stawiski et al., 2010).

Limitations and scope for the future research

This study has some limitations which should be taken into account while interpreting the study results. First, the cross sectional research design limits our ability to infer causality. Therefore, future researchers are encouraged to use longitudinal and experimental research designs to establish directionality and causal effects. Second, although the scope of this research was restricted to examining the influence of CSR perceptions on employees' performance behaviors, future research would benefit from examining the underlying psychological mechanisms. While the underlying processes were explained theoretically using arguments from the SIT, there is a need to test them empirically for a better insight into the nature of relationships. Future researchers should also consider individual differences among employees and different organizational and cultural context in the model, which may alter employees' reaction to CSR actions of the organization. Additionally, it is important to carry out multilevel studies in the area linking CSR perceptions with organizational performance through employee attitudes and behaviors to uncover the dynamics of interrelationships.

Disclosure statement

No potential conflict of interest was reported by the author.

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