

**Reference:** Rego, A., Leal, S. & Pina e Cunha, M. (2011). Rethinking the employees' perceptions of corporate citizenship dimensionalization. *Journal of Business Ethics*, 104(2), 207-218. DOI: 10.1007/s10551-011-0899-5.

The final publication is available at <http://www.springerlink.com/content/f31017627x123501/>

# RETHINKING THE EMPLOYEES' PERCEPTIONS OF CORPORATE CITIZENSHIP DIMENSIONALIZATION<sup>1</sup>

## ABSTRACT

The paper suggests that the four-factor model of corporate citizenship (CC: economic, legal, ethical, and discretionary responsibilities) does not fairly represent all pertinent dimensions of employees' CC perceptions. Based on an empirical study with a sample of 316 employees, we show that, at least in some contexts, individuals distinguish seven CC dimensions: (1) economic responsibilities toward customers; (2) economic responsibilities toward owners; (3) legal responsibilities; (4) ethical responsibilities; (5) discretionary responsibilities toward employees; (6) discretionary responsibilities toward the community; (7) discretionary responsibilities toward the natural environment. We do not suggest that this seven-factor model represents all of the (more) relevant CC dimensions in the employees' minds. We aim to share evidence showing that the four-factor model proposed by Maignan et al. (1999, *Journal of the Academy of Marketing Science* **27**(4), 455–469) may be refined, at least when the employees are the stakeholders in question.

**KEY WORDS:** corporate citizenship; economic responsibilities toward customers; economic responsibilities toward owners; discretionary responsibilities toward employees; discretionary responsibilities toward community; discretionary responsibilities toward natural environment.

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<sup>1</sup> This study was carried out with support of *Fundação para a Ciência e Tecnologia* (Program: POPH – QREN – SFRH/PROTEC/49930/2009).

## INTRODUCTION

Corporate citizenship (CC) has gained great prominence in the management literature (Matten and Crane, 2005), and higher CC expectations and standards are more and more addressed to companies (Lin, Lyau, Tsai, Chen and Chiu, 2010; Mirvis and Googins, 2006; Waddock, 2004; 2008). CC often occurs when companies engage in activities that pursue a social agenda beyond that required by law (Lin et al., 2010; Siegel and Vitaliano, 2007). Examples of CC activities include financing employees' education, promoting ethics training programs, adopting family and environment-friendly policies and practices (e.g., internalizing externalities, beyond what is required by law; Meyer and Kirby, 2010), establishing partnerships with non-profit organizations, sponsoring community events (e.g., supporting local sports and cultural activities; allowing employees to carry out voluntary work during working hours), and caring for social welfare. There is a growing belief that by adopting CC practices companies are able to reap benefits such as attracting consumers and earning higher profits, building a positive corporate image and increasing attractiveness, and attracting investment (Backhaus, Stone, and Heiner, 2002; Becker-Olsen, Cudmore and Hill, 2006; Lin et al., 2010; Siegel and Vitaliano, 2007). Literature suggests that CC may improve corporate financial performance (Margolis and Walsh, 2003; Orlitzky, Schmidt, and Rynes, 2003). Porter and Kramer (1999, 2002, 2006) argued that CC, including corporate philanthropy, may be a source of competitive advantage.

Perspectives about CC differ, however, with two principal conventional views prevailing. (Matten and Crane, 2005). The "limited view" equates to CC with philanthropic responsibility (i.e., discretionary activities consisting of "putting something back" into the community), the fourth level of Carroll's (1998) corporate social responsibility (CSR) approach. The "equivalent view", which we adopt in this paper, "is essentially a conflation of CC with the existing conceptions of CSR" (Matten and Crane, 2005, p. 168). Perhaps the best "representative" of this view is Carroll's (1998) perspective, in which CC is defined in the same way that he initially (1979) defined corporate social

responsibility – as embracing economic, legal, ethical, and discretionary/philanthropic responsibilities.

Although using slightly different phrasing, Maignan et al. (Maignan, Ferrell, and Hult 1999; Maignan and Ferrell, 2000, 2001a, 2001b) adopted this equivalent view and defined CC as “the extent to which businesses meet the economic, legal, ethical, and discretionary responsibilities placed on them by their various stakeholders” (Maignan et al., 1999, p. 457). Economic citizenship includes the duty to be productive, to bring utilitarian benefits to employees and other stakeholders, to maintain corporate economic wealth, and to meet consumption needs. Legal citizenship requires pursuing the firm’s economic mission within the framework of the law. Ethical citizenship requires that companies abide by the society’s moral rules. Discretionary citizenship means meeting society’s desire to see companies actively involved in societal betterment beyond economic, legal, and ethical activities. This four-dimensional construct was operationalized and validated by Maignan et al. (1999), and has been used in further empirical studies (Lin, 2010; Lin et al., 2010; Maignan, 2001; Maignan and Ferrell, 2000, 2001b; Peterson, 2004).

Most research about CC has adopted an organizational level of analysis and/or focused on external stakeholders. Few studies have investigated how organizational members develop attitudes and behaviors according to the ways they perceive their organizations’ CC. Maignan and Ferrell (2001a, p. 471) argued that employees are the “firm’s internal audience”. And Kaler (2009, p. 297), in his “optimal version of stakeholder theory”, argued that “employees have a co-equal status as stakeholders with shareholders (the maximum allowed for under stakeholder theory)”. According to this author, such status is based on the fact that employees directly contribute to the economic functioning of the corporation, and incur several financial and non-financial (e.g., health and safety) work-related risks (Kaler, 2009). Therefore, employees are not only *observers* of CC practices. They are also directly (e.g., through wage, training and development, and occupational health and

safety practices) and indirectly (e.g., through organizational policies that affect the local community to which employees belong) influenced by such practices.

Thus, the way employees perceive CC may impact their attitudes and behaviors (Lin, 2010; Lin et al., 2010; Maignan and Ferrell, 2001a; Peterson, 2004; Pfeffer, 2010; Rego, Leal, Cunha, Faria and Pinho, 2010; Turker, 2009a). For example, Lin et al. (2010) suggested that “good examples of corporate citizenship” may lead employees to adopt more organizational citizenship behaviors (OCB). They found empirically that the perceptions of legal and ethical citizenship related *positively* with five dimensions of OCB, although the perceptions of discretionary/philanthropic citizenship related *negatively* with two OCB dimensions. They excluded the perceived economic citizenship from the study, arguing theoretically that such responsibilities are unlikely to influence OCB.

Lin et al.’s study clearly demonstrates how important it is to distinguish the several CC dimensions, lest equivocal findings are produced and erroneous practical implications are extracted (see also Lin, 2010). Thus, for studying how employees respond to their perceptions of CC, it is necessary to study how they make sense of the several ways organizations perform their CC activities. This paper presents empirical evidence showing that the four-factor model referred to above does not represent fairly all pertinent dimensions of the employees’ CC perceptions. We follow Rego et al. (2010), who showed empirically that employees distinguish between discretionary responsibilities toward employees from discretionary responsibilities toward the community. These authors also suggested that other dimensions may be identified within the discretionary dimension if, for example, a significant number of items for measuring discretionary responsibilities toward the natural environment are included. An organization may be highly oriented toward satisfying some community interests (e.g., schools and sports) and at the same time neglect the environment and natural resources.

On the basis of arguments that will be presented below, we argue that employees distinguish three dimensions of discretionary responsibilities (toward employees, community, and the natural environment). We also note that employees distinguish two dimensions of economic responsibilities (toward customers and owners). This contributes to the discussion about the dimensionality of the CC construct, and provides clues that may help other researchers to deepen the analysis and detect other specific dimensions. The study matches two different approaches to CC: (1) one distinguishing CC towards different stakeholders (Turker, 2009b: society, employees, customers, and government); (2) another differentiating CC dimensions according to the corporate activities' content (Maignan et al., 1999: economic, legal, ethical, and discretionary). Although both approaches incorporate both "stakeholders" and CC activities "content" in their CC definitions, they differ. The former perspective does not take into account that specific stakeholders may expect and differentiate distinct CC activities. For example, employees may distinguish economic from ethical CC activities. The latter perspective neglects that each kind of CC activity may incorporate actions addressing different interests of different stakeholders, and that employees (as well as other stakeholders) may interpret differently and form different meanings about CC activities with the same "content" or type. For example, employees may distinguish discretionary activities toward community from discretionary activities toward employees.

Crossing the focus on different CC activities' contents with the focus on different stakeholders is important because employees are likely (a) to perceive that, within each CC dimension, the company carries out different CC activities toward different stakeholders and (b) to respond accordingly. Even from a strategic/instrumental point of view (Egels-Zandén and Sandberg, 2010), if such different dimensions of CC are not examined separately, then management (a) may experience difficulties identifying in which specific areas of CC it is necessary to allocate resources and/or (b) is unable to communicate specific CC practices and policies efficiently to employees (Lin et al., 2010), thus losing opportunities for fostering positive attitudes and behaviors among employees such as trust, work engagement, organizational commitment, and OCBs. By identifying

how employees perceive different CC activities addressed to different stakeholders, we contribute to meeting one of the most important challenges of stakeholder management theory (Orts and Strudler, 2009): how to manage people (in this case, employees) fairly, responsibly, and effectively, with due consideration to the vital role they play in organizational life.

We structure the paper as follows. We start by discussing arguments distinguishing among three dimensions of discretionary responsibilities (toward employees, community, and the natural environment), and among two dimensions of economic responsibilities (toward customers and owners). Then, we present the method and results of an empirical study, where these distinctions are empirically demonstrated with a sample of 316 individuals. In the final part of the paper the findings are discussed and some avenues for future research are suggested.

## **WIDENING THE CC DIMENSIONALIZATION**

### **CC toward customers and toward owners**

Studies have found empirical support for the four-dimensional structure mentioned above in French and North-American contexts (Maignan et al., 1999; Maignan and Ferrell, 2000, 2001b; Peterson, 2004). However, the 29 self-report scales suggested by the authors of these studies have some limitations that may obscure a fine-grained perception of the CC responsibilities. For example, the scales for measuring economic responsibilities merge responsibilities toward customers and responsibilities toward owners. However, it is likely that employees distinguish both. Although organizations may pursue profits by providing high quality products and services and satisfying customers' needs, employees in some organizations may perceive that the organization pursues profits (e.g., via cost reduction) at the expense of customers' needs (Pine II and Gilmore, 2000). Other employees may perceive that the organization is providing great value to customer needs at the expense of profits (Bell, Deighton, Reinartz, Rust, and Swartz, 2002), at least in the short run. As Rego et al. (2010) pointed out, one organization may be focused on customers and adopt a long-

term strategy, even if the short-term economic results are affected negatively, while another may adopt the opposite path. From this, we derive our first hypothesis:

**H1:** employees distinguish economic responsibilities toward customers from economic responsibilities toward owners.

### **Three discretionary responsibilities dimensions**

Organizations may care strongly about and support their human capital while neglecting community interests (and vice-versa), and employees are able to identify such an ambivalent positioning. Accordingly, Rego et al. (2010) found that employees distinguish discretionary responsibilities toward employers from discretionary responsibilities toward the community. This finding was based on Maignan et al.'s (Maignan et al., 1999; Maignan and Ferrell, 2000, 2001b) measurement instrument for discretionary CC, which includes only one item for environmental content ("A program is in place to reduce the amount of energy and materials wasted in our business"). This item loaded on the CC toward community factor. We consider that natural environment deserves a higher profile in an instrument for measuring the employee's perceptions of CC, and that employees are able to distinguish discretionary responsibilities toward natural environment from the other two discretionary CC dimensions. An organization may carry out significant efforts for improving its environmental performance and, at the same time, (a) neglect employees' training, development, and work-family balance, and/or (b) not engage in community development – and vice-versa. Employees are likely to perceive such differences in the CC performance of their organizations – recognizing when their company is highly responsible toward them but insufficiently responsible toward the community and/or the natural environment, or vice-versa. Thus, we hypothesize that:

**H2:** employees distinguish CC toward employees, toward community, and toward the natural environment.

## **METHOD**



## **Measurement instrument**

A pool of 40 items was built to represent the seven dimensions referred to above (with at least five items per dimension; see Appendix). Most items were collected and/or adapted from the literature (Acar, Aupperle, and Lowy, 2001; European Commission, 2001; Flamholtz and Kannan-Narasimham, 2005; Gorden, Anderson, and Bruning, 1992; Maignan et al., 1999; Mercer, 2003; Turker, 2009b). The other items were built specifically for this study. This procedure was carried out because of the limitations of Maignan et al.'s (1999) measurement instrument. First: Maignan et al.'s (1999) measurement instrument does not include a sufficient number of items for measuring perceptions of CC toward some stakeholders (e.g., customers; natural environment).

Second: some items of Maignan et al.'s (1999) measurement instrument may lead different employees to form different interpretations. One example is the item “our business encourages employees to join civic organizations that support our community” (discretionary citizenship). Employees with strong personal philanthropic beliefs and values, who are genuinely searching for meaning at work (Kets de Vries, 2001; Wrzesniewski, 2003), are likely to see such activities as important in the context of their own personal motivations. Other employees may consider such activities as more relevant to the community, without ascribing a strong personal value to them. Others may attribute both meanings to such activities. Organizations may also adopt these activities for different purposes (e.g. humanistic versus instrumental ones), and employees are probably able to identify such differences and assign different meanings to them.

Third: in different forms of organizational interventions carried out by the authors, organizational members of several organizations expressed difficulties when interpreting some items from Maignan et al.'s (1999) measurement instrument. For example, some individuals revealed doubts about the “operating costs” concept (item measuring economic citizenship). Fourth: our experience also indicates that some individuals are ignorant of some organizational practices/decisions. For example, employees complain that they do not know if “top management establishes long-term

strategies for our business” (item measuring economic citizenship) or if “managers are informed about relevant environmental laws” (item measuring legal citizenship).

After constructing the items, a pre-test was conducted with five organizational members. The final items’ pool is presented in the Appendix. Individuals were asked to report the degree to which each statement applied to the organization, with a seven-point type Likert scale (1: “the statement does not apply to this organization at all”; 7: “the statement applies to this organization completely”).

### **Sample and procedures**

A convenience sample including 316 individuals (females: 44.9%) was collected. Individuals worked for 97 organizations operating in Portugal (a high power distance, affiliative/feminine, in-group collectivistic, and low performance oriented culture; Cunha and Rego, 2008; Hofstede, 1991; House, Hanges, Javidan, Dorfman, and Gupta, 2004; Jesuino, 2002). Organizations operated in several sectors (food, logistics, banking, computers, telecommunications, clothing, tourism, insurance, transportation, building construction, agro-industry, advertising, energy, consulting, pulp and paper, technologies of information and communication, and health). Most individuals (61.7%) were undergraduate or postgraduate students in a Portuguese higher education institution. They were invited to participate in the study while attending classes taught by one of the authors. Participation was voluntary, and no working student declined to participate.

The other individuals (38.3%) were invited to participate during their working hours, after obtaining permission from the top management of their organizations. In each organization, one author contacted a member of the top management team, asking for cooperation and permission to query as many and as great a range of employees as possible. 77.5% of the participants worked in organizations with fewer than 250 employees, and 22.5% in organizations with more than 250 employees. 51.6% of participants worked in service organizations, the others in industry. Individuals performed a wide range of jobs (e.g., administrative clerks, assessors, accountants,

administrative assistants, salespersons, designers, IT personnel, account managers, shop managers, supply managers, manufacturing managers, human resource managers, quality managers, project managers, key accounts, web developers). Mean age was 34.4 years (SD: 9.4), and mean organizational tenure was 9.8 years (SD: 9.4). 9.9% of the individuals had between four and nine schooling years, 50% had twelve years, and the remaining had at least a bachelor's degree. All answers were anonymous.

## RESULTS

A confirmatory factor analysis (using LISREL with the maximum likelihood estimation method) was carried out to test the seven-factor model. Considering that fit indices revealed to be unsatisfactory (e.g., RMSEA: 0.14), standardized residuals and modification indices were analyzed for locating sources of misspecification. Nineteen items were removed as a result, the emerging model fitting the data reasonably well (whole sample, 1<sup>st</sup> column, Table 1). For improving the reliability of the economic citizenship dimension, one item was removed, the fit indices of the resulting model improving slightly (whole sample, 2<sup>nd</sup> column, Table 1). Most Lambdas are higher than 0.50, only three being lower than this cut-off level (although higher than 0.40). Reliabilities are higher than 0.70. The model was also tested for several sub-samples: individuals working in organizations with fewer than 250 employees (3<sup>rd</sup> column, Table 1), in services organizations (4<sup>th</sup> column) and in manufacturing (5<sup>th</sup> column). The model was not tested for individuals working in organizations with more than 250 employees because of the small sub-sample size (n=71). The findings are similar for all subsamples, the fit indices being reasonably good. Although some indices are lower than the suitable value (e.g., GFI is invariably lower than 0.90), both CFI and IFI are greater than or equal to 0.90, and RMSEA is 0.08. Only one Cronbach Alpha is lower than 0.70, although very close to this cut-off value (0.68, legal citizenship, industry sub-sample).

For assessing the impact of removing items, the correlations between the scores resulting from the original items and the scores produced by the final items were computed. Correlations are 0.95

(economic citizenship toward customers), 0.87 (economic citizenship toward owners), 0.95 (legal citizenship), 0.92 (ethical citizenship), 0.93 (discretionary citizenship toward employees), 0.93 (discretionary citizenship toward the community), and 0.97 (discretionary citizenship toward the environment).

Table 1

Employees' perceptions of CC – confirmatory factor analysis (completely standardized solution)

	Whole sample	Whole sample	< 250 employees (n=245)	Services (n=163)	Manufacturing (n=153)
<b>Economic responsibilities toward customers (Cronbach Alpha)</b>	<b>(0.80)</b>	<b>(0.80)</b>	<b>(0.80)</b>	<b>(0.81)</b>	<b>(0.79)</b>
Our company communicates honestly to consumers about its products and services.	0.76	0.76	0.76	0.72	0.79
The company provides high quality products and services.	0.73	0.72	0.75	0.74	0.76
Our company does everything it can do to satisfy customers.	0.46	0.46	0.43	0.43	0.47
<b>Economic responsibilities toward owners (Cronbach Alpha)</b>	<b>(0.66)</b>	<b>(0.77)</b>	<b>(0.78)</b>	<b>(0.77)</b>	<b>(0.75)</b>
Our company aims to improve productivity continuously.	0.64	0.75	0.77	0.69	0.82
Our company aims to be more and more profitable.	0.50	0.56	0.61	0.50	0.61
One of the main purposes of our company is profit.	0.66	-	-	-	-
<b>Legal responsibilities (Cronbach Alpha)</b>	<b>(0.74)</b>	<b>(0.74)</b>	<b>(0.73)</b>	<b>(0.78)</b>	<b>(0.68)</b>
Our company complies with legal regulations completely and promptly.	0.75	0.74	0.74	0.74	0.74
Our company seeks to comply with all laws regulating hiring and employee benefits.	0.68	0.68	0.70	0.69	0.67
Our company always pays its taxes on a regular and continuing basis.	0.60	0.61	0.61	0.59	0.65
<b>Ethical responsibilities (Cronbach Alpha)</b>	<b>(0.82)</b>	<b>(0.82)</b>	<b>(0.84)</b>	<b>(0.83)</b>	<b>(0.82)</b>
Our business has a comprehensive code of conduct.	0.73	0.73	0.75	0.72	0.76
Members of our organization follow professional standards.	0.79	0.79	0.80	0.81	0.76
Our company always does what is ethically correct.	0.67	0.67	0.67	0.64	0.68
<b>Discretionary responsibilities toward employees (Cronbach Alpha)</b>	<b>(0.82)</b>	<b>(0.82)</b>	<b>(0.83)</b>	<b>(0.85)</b>	<b>(0.79)</b>
Our business supports employees who acquire additional education.	0.78	0.78	0.78	0.74	0.81
Our company policies encourage the employees to develop their skills and careers.	0.75	0.76	0.80	0.81	0.74
The managerial decisions related with the employees are usually fair.	0.56	0.56	0.60	0.52	0.68
<b>Discretionary responsibilities toward community (Cronbach Alpha)</b>	<b>(0.73)</b>	<b>(0.73)</b>	<b>(0.74)</b>	<b>(0.72)</b>	<b>(0.74)</b>
Our business supports local sports and cultural activities.	0.80	0.80	0.80	0.81	0.78
Our organization behaves as a good corporate citizen.	0.41	0.41	0.39	0.51	0.32
Our company aims to contribute to develop the community.	0.72	0.72	0.72	0.76	0.68
<b>Discretionary responsibilities toward environment (Cronbach Alpha)</b>	<b>(0.88)</b>	<b>(0.88)</b>	<b>(0.89)</b>	<b>(0.86)</b>	<b>(0.88)</b>
Our company takes care of the natural environment beyond what is required by law.	0.64	0.63	0.64	0.76	0.53
Our company seeks to reduce the pollution emissions and the production of residuals.	0.84	0.85	0.87	0.85	0.83
Our company motivates employees to separate and set out waste to recycle.	0.47	0.46	0.47	0.63	0.34
<b>Fit indices</b>					

Chi-square	527.3	442.3	385.9	317.1	300.9
Degrees of freedom	168	149	149	149	149
Chi-square/degrees of freedom	3.1	3.0	2.6	2.1	2.0
Root mean square error of approximation	0.08	0.08	0.08	0.08	0.08
Goodness of fit index	0.86	0.88	0.86	0.84	0.84
Non-normed fit index	0.89	0.90	0.89	0.88	0.87
Comparative fit index	0.91	0.92	0.91	0.90	0.90
Incremental fit index	0.91	0.92	0.91	0.90	0.90

Five other models were tested and compared with the seven-factor model: (a) the first was a six-factor model resulting from merging both economic responsibilities dimensions into a single factor; (b) the second was a six-factor model resulting from merging discretionary responsibilities toward the community and toward environment into a single factor; (c) the third was a five-factor model resulting from merging the three discretionary responsibilities dimensions into a single factor; (d) the fourth was a four-factor model including economic, legal, ethical, and discretionary responsibilities, representing Maignan et al.'s model; (e) the last was a single-factor model. Considering the change in  $\chi^2$  relative to the difference in degrees of freedom, the seven-factor model is better than the others (Table 2) for two subsamples (employees working in organizations with fewer than 250 employees, and employees working in manufacturing). For the whole sample and the sub-sample including employees working in service organizations, the seven-factor model is not significantly better than the six-factor #2 and the five-factor models.

Table 2

## Comparison of the models' fit indices

		Chi-square	Degrees of freedom (df)	Chi-square/df ratio	RMSEA	GFI	NNFI	CFI	IFI	Change in $\chi^2$ relative to the difference in df (*)
Whole sample	7-factor model	442.3	149	3.0	0.08	0.88	0.90	0.92	0.92	
	6-factor model #1 (both economic responsibilities dimensions are merged)	513.1	155	3.3	0.09	0.86	0.88	0.90	0.90	$\Delta\chi^2_{(6)} = 70.8$ ; $p < 0.001$
	6-factor model #2 (discretionary citizenship toward the community and toward the environment are merged)	451.3	155	2.9	0.08	0.88	0.90	0.92	0.92	$\Delta\chi^2_{(6)} = 9.0$ ; <b><math>p &gt; 0.05</math></b>
	5-factor model (the three discretionary responsibilities dimensions are merged)	455.4	160	2.8	0.08	0.87	0.90	0.92	0.92	$\Delta\chi^2_{(11)} = 13.1$ ; <b><math>p &gt; 0.05</math></b>
	4-factor model (economic + legal + ethical + discretionary)	529.4	164	3.2	0.08	0.86	0.89	0.90	0.90	$\Delta\chi^2_{(15)} = 87.1$ ; $p < 0.001$
	Single-factor model (all items loading the same factor)	583.6	170	3.4	0.09	0.84	0.88	0.89	0.89	$\Delta\chi^2_{(21)} = 141.3$ ; $p < 0.001$
< 250 employees	7-factor model	385.9	149	2.6	0.08	0.86	0.89	0.91	0.91	
	6-factor model #1	424.8	155	2.7	0.08	0.85	0.88	0.90	0.90	$\Delta\chi^2_{(6)} = 38.9$ ; $p < 0.001$
	6-factor model #2	402.3	155	2.6	0.08	0.86	0.89	0.91	0.91	$\Delta\chi^2_{(6)} = 16.4$ ; $p < 0.05$
	5-factor model	407.0	160	2.5	0.08	0.86	0.89	0.91	0.91	$\Delta\chi^2_{(11)} = 21.1$ ; $p < 0.05$
	4-factor model	446.0	164	2.7	0.08	0.85	0.88	0.90	0.90	$\Delta\chi^2_{(15)} = 60.1$ ; $p < 0.001$
	Single-factor model	496.6	170	2.9	0.09	0.83	0.87	0.89	0.89	$\Delta\chi^2_{(21)} = 110.7$ ; $p < 0.001$
Services	7-factor model	317.1	149	2.1	0.08	0.84	0.88	0.90	0.90	
	6-factor model #1	351.9	155	2.3	0.09	0.82	0.87	0.89	0.90	$\Delta\chi^2_{(6)} = 34.8$ ; $p < 0.001$
	6-factor model #2	327.0	155	2.1	0.08	0.83	0.87	0.89	0.90	$\Delta\chi^2_{(6)} = 9.9$ ; <b><math>p &gt; 0.05</math></b>
	5-factor model	333.5	160	2.1	0.08	0.83	0.87	0.89	0.89	$\Delta\chi^2_{(11)} = 16.4$ ; <b><math>p &gt; 0.05</math></b>
	4-factor model	370.2	164	2.3	0.09	0.81	0.86	0.88	0.88	$\Delta\chi^2_{(15)} = 53.2$ ; $p < 0.001$
	Single-factor model	395.6	170	2.3	0.09	0.80	0.86	0.88	0.88	$\Delta\chi^2_{(21)} = 78.5$ ; $p < 0.001$
Manufacturing	7-factor model	300.9	149	2.0	0.08	0.84	0.87	0.90	0.90	
	6-factor model #1	340.1	155	2.2	0.09	0.82	0.86	0.88	0.89	$\Delta\chi^2_{(6)} = 39.2$ ; $p < 0.001$
	6-factor model #2	319.2	155	2.1	0.08	0.83	0.87	0.89	0.90	$\Delta\chi^2_{(6)} = 18.3$ ; $p < 0.001$
	5-factor model	320.8	160	2.0	0.08	0.83	0.88	0.90	0.90	$\Delta\chi^2_{(11)} = 19.9$ ; $p < 0.05$
	4-factor model	357.5	164	2.2	0.09	0.81	0.86	0.88	0.88	$\Delta\chi^2_{(15)} = 56.6$ ; $p < 0.001$
	Single-factor model	394.0	170	2.3	0.09	0.79	0.85	0.87	0.87	$\Delta\chi^2_{(21)} = 93.1$ ; $p < 0.001$

(\*) Comparison between each model and the 7-factor one.

Table 3 presents means, standard deviations and correlations. All CC dimensions intercorrelate significantly, although the correlation range is fairly wide (0.42-0.78). Most correlations may be considered moderate (Williams, 1968). The correlation between perceptions of ethical responsibilities and perceptions of legal responsibilities may be considered high. Several correlations are moderately high: (a) between perceptions of economic responsibilities toward customers and perceptions of economic responsibilities toward owners; (b) between perceptions of economic responsibilities toward customers and perceptions of legal responsibilities; (c) between perceptions of legal responsibilities and the perceptions of discretionary responsibilities toward employees; (d) between perceptions of ethical responsibilities and perceptions of discretionary responsibilities toward employees. The lowest correlations are those associating (a) perceptions of economic responsibilities toward owners and perceptions of ethical and discretionary responsibilities, and (b) perceptions of economic responsibilities toward customers and perceptions of discretionary responsibilities toward the community.

Table 3

Means, standard deviations, and correlations (\*)

	Mean	SD	1	2	3	4	5	6
1. Economic responsibilities toward customers	5.7	0.9	-					
2. Economic responsibilities toward owners	5.9	0.9	0.65	-				
3. Legal responsibilities	5.7	0.9	0.67	0.51	-			
4. Ethical responsibilities	5.4	1.0	0.63	0.48	0.78	-		
5. Discretionary responsibilities toward employees	4.9	1.2	0.63	0.46	0.68	0.69	-	
6. Discretionary responsibilities toward community	4.4	1.2	0.47	0.42	0.49	0.57	0.63	-
7. Discretionary responsibilities toward environment	4.9	1.5	0.51	0.46	0.50	0.56	0.54	0.55

(\*) All coefficients are significant for  $p < 0.001$ .

A cluster analysis (Ward's method; squared Euclidean distance) was carried out for testing how different employees distinctly combine their perceptions on all CC dimensions. Assuming that employees distinguish both economic responsibilities, we expected that some individuals might

have high/low perceptions in one dimension and low/high perceptions in the other. Furthermore, assuming that employees may distinguish three discretionary responsibilities, we expected to find individuals with different perceptions in the three dimensions. Considering that the empirical patterns are similar both for the whole sample and the sub-samples mentioned above (see Table 1), only the findings for the whole sample are presented below. The findings (Table 4) suggest the following:

- While individuals of groups 7 and 8 have similar perceptions about both economic responsibilities, and individuals of group 2 show a higher score on perceptions of economic responsibilities toward customers, the individuals of groups 3, 4, 6, and 9 show significantly (t-test;  $p < 0.05$ ) higher scores on perceptions about economic responsibilities toward owners.
- Within groups 1 and 7, the score on perceptions of discretionary responsibilities toward community is significantly higher than the score on perceptions of discretionary responsibilities toward the environment, but the opposite is found within groups 3, 6, 8, and 9.
- The individuals of groups 3, 6, 8, and 9 show significantly higher scores on perceptions of discretionary responsibilities toward the environment than on perceptions of discretionary responsibilities toward employees, but the opposite occurs within groups 4, 5, and 7.
- While perceptions of discretionary responsibilities toward employees are significantly higher than the perceptions of discretionary responsibilities toward community within groups 4, 5, 6, 7, 8, and 9, they are lower within groups 1 and 2 (although the differences are not significant).



Table 4

Groups emerging from cluster analysis

	Group 1 (n=8)	Group 2 (n=24)	Group 3 (n=56)	Group 4 (n=14)	Group 5 (n=22)	Group 6 (n=25)	Group 7 (n=33)	Group 8 (n=104)	Group 9 (n=30)
Economic responsibilities toward customers	3.2	4.8	5.3	5.0	5.7	5.9	6.1	6.1	6.6
Economic responsibilities toward owners	4.0	4.6	5.7	5.5	5.9	6.3	6.1	6.2	6.8
Legal responsibilities	2.9	4.8	5.3	4.6	5.8	5.8	6.4	6.1	6.6
Ethical responsibilities	2.5	4.2	4.9	3.6	5.1	5.4	6.0	5.9	5.6
Discretionary responsibilities toward employees	1.9	3.1	4.5	3.1	4.2	4.2	6.1	5.5	6.3
Discretionary responsibilities toward community	2.4	3.6	4.4	2.2	3.5	3.5	4.5	5.0	5.9
Discretionary responsibilities toward environment	1.6	3.4	4.9	2.1	3.1	5.9	3.7	5.8	6.7

In short: individuals differentiate the economic responsibilities toward customers from economic responsibilities toward owners, as well as the discretionary responsibilities toward employees, community, and the natural environment.

## DISCUSSION AND CONCLUSIONS

As predicted, the findings suggest that the four-factor model of CC does not fairly represent the dimensions of employees' perceptions of CC responsibilities of their organizations. Within the economic responsibilities, they distinguish CC toward customers from CC toward owners. This distinction may be important for studying if employees react differently (in terms of, for example, affective commitment, identification with the organization, perceived organizational identity, and organizational citizenship behaviors) to both dimensions. Employees with different organizational status, and/or values may also react differently to both dimensions. For example, one may suggest that: (a) managers (i.e., agents of the owners) are more sensitive to CC toward owners than organizational members with no management responsibilities; (b) employees with higher profit

orientation values (Singhapakdi, Kraft, Vitell, and Rallapalli, 1995) are more sensitive to CC toward owners than those who espouse lower ones; (c) employees with stronger attitudes toward corporate social responsibility (Hunt, Kiecker, and Chonko, 1990; Peterson, 2004; Turker, 2009a) are more sensitive to perceptions of CC toward customers than those with weaker values. Autonomizing CC toward customers is also important for studying how customers react to the firms' CC performance. If employees are or are not able to distinguish economic responsibilities toward other stakeholders (e.g., suppliers) is an issue that future studies can explore, although we suggest that most employees (except, possibly, those working in the respective department) lack access to sufficient information to make a fine interpretation of how their companies act toward suppliers and other stakeholders.

Taking the cluster analysis into account, the findings also suggest that employees distinguish CC toward employees, community, and the natural environment. However, considering the findings of confirmatory factor analysis, only employees working in manufacturing and/or in organizations with fewer than 250 employees distinguish these three discretionary dimensions. It is likely that individuals working in small and medium enterprises (SME), in comparison with those working in larger ones, have a clearer perspective about how the firm acts toward them, the community and the environment. In most SMEs, employees tend to share the same physical space, and develop closer connections with employees from different departments and functional areas, and such proximity may give them a more precise picture of the several organizational/discretionary actions responsibilities. In such companies, organizational actions toward the community and the environment tend to have a local/regional (rather than national or even transnational) scope, thus directly affecting the communities where employees live. In comparison with employees working in larger organizations, it is thus likely that employees from SMEs develop a clearer view of how their firms act toward the community and the environment. We are not arguing that SMEs perform CC better than larger companies, the opposite being even likely (Graafland, Van de Ven, and Stoffele, 2003; Jenkins, 2006; Perrini, Russo, and Tencati, 2007; Spence, 2007). What we are suggesting is

that employees working in such organizations may build a clearer view about how their firms perform different CC types of responsibilities.

The findings also suggest that employees working in manufacturing distinguish the three discretionary responsibilities. One possible explanation is that, in our sample most manufacturing organizations are SMEs, thus employees forming perceptions as described above. A complementary explanation is that such organizations tend to produce, at least apparently, more impacts on environment than do service organizations. For most employees, it is easier to perceive the environmental impact of a paper-mill than that of an insurance company. One may also expect (even as a result of regulation) that industrial companies are more active in adopting environmental policies and practices, and the employees (mainly those of SMEs) are able to identify such actions.

On the whole, our findings suggest that (a) the four-factor model of CC may not reflect the diverse lens through which employees perceive the CC of their organizations, (b) a more refined CC dimensionality needs to be taken into account when researching how employees perceive CC and react accordingly, and (c) researchers may consider organizational size and sector as relevant variables for identifying such dimensionality and studying the respective consequences for employees' attitudes and behaviors.

### **Limitations of the study and avenues for future research**

Our study is vulnerable to several limitations, and future studies may be conducted to further test the results obtained here. First, although our measurement model shows reasonable psychometric properties, it needs further improvement. In the present form, some fit indices are lower than desirable (e.g., GFI is lower than 0.90), and one dimension is measured through only two items. Future studies may include more/different items for reaching a model with better fit indices. Second, our sample is a convenience one, which may have produced biased results. Future studies may collect more representative samples.

Third, the study was carried out in a single culture. Considering that employees in different cultures understand, interpret, and support/appreciate differently different CC dimensions (Gelfand, Erez, and Aycan, 2007; Lin, 2010; Lin et al., 2010), our results may not be generalizable to employees from other cultures. Furthermore, in the Portuguese paternalistic and high power distance culture (Cunha and Rego, 2008; Hofstede, 1991; Rego & Cunha, 2010), participation and empowerment practices are modest, with employees often having little access to relevant information about organizational life. One may consider that employees from other cultures may have a more precise understanding of the CC practices and, thus, perceive a different CC dimensionalization.

Fourth, the study does not include dependent and moderating variables. Future studies may incorporate attitudes and behaviors as dependent variables (e.g., OCB, organizational commitment, work engagement, trust) for testing the predictive validity of our model. Future studies may also include moderating variables, for investigating how perceptions of the several CC responsibilities influence differently employees with different attitudes or values. For example, due to reciprocity norm and social exchange (Eisenberger, Armeli, Rexwinkel, Lynch, and Rhoades, 2001; Gouldner, 1960; Settoon, Bennett, and Liden, 1996), one may propose that employees are more sensitive to CC toward employees than to CC toward the community and natural environment.

However, individuals' values may moderate the relationships between perceptions about the three CC dimensions and employees' attitudes and values. For example, it is likely that employees espousing stronger pro-environmental values (Pickett-Baker and Ozaki, 2008) are more sensitive to perceptions of CC toward the natural environment than those with weaker values. It is also possible that employees espousing stronger institutional collectivism values (Chhokar, Brodbeck, and House, 2008) are more sensitive to perceptions of CC toward the community than those with weaker values. Perceptions of CC toward the community may lead individualistic employees to react with fewer positive attitudes and behaviors because they consider that, through "investing" in the community, the organization is "diverting" resources that could instead be allocated for the

benefit of employees (Lin et al., 2010). From a practitioner perspective, such studies may be useful for understanding how organizations may select employees who are more likely to develop positive attitudes (e.g., affective commitment, identification with the organization) and behaviors (e.g., organizational citizenship behaviors) when the organization performs some CC activities. For example, organizations with stronger environmental performance may obtain greater affective commitment from their employees if they hire individuals with stronger pro-environmental values.

Future studies may also include a larger number of organizations (mainly large ones), and compare the findings relative to SMEs with those of large organizations within each industry. Studying the degree to which employees have access to information about the CC practices and policies of their organizations is also important for investigating if such information matters for forming their perceptions of the several CC dimensions and reacting accordingly. For example (Burchell and Joanne, 2006; Lin, 2010; Lin et al., 2010; Steyn and Niemann, 2010), do organizations more proactive in communicating their CC practices and policies allow their employees to build a more refined picture of the CC dimensionalization? Do employees of such organizations respond differently from employees working in organizations that, in spite of being genuinely good corporate citizens are less effective in communicating their CC practices?

### **Final note**

In spite of these limitations, the study provides a valuable contribution: if researchers wish to successfully address the impact of CC on employees, they must treat CC as a construct whose dimensionality may differ from the one suggested by Maignan et al. (1999). We are not suggesting that the seven-factor model presented here represents all of the (more) relevant CC dimensions. For example, one may consider that employees also differentiate economic responsibilities toward them from economic responsibilities toward other stakeholders (Lin, 2010). We wish only to share with our research community evidence showing that the four-factor model proposed by Maignan et al. (1999) needs refinement, at least when the employees are the stakeholders in question and work in

specific organizations/sectors. Future studies may be carried out to test the proposed model in other cultures and economic contexts and, perhaps, to identify other dimensions. For example, although Rego et al. (2010) found only one legal dimension, these authors used only the items proposed by Maignan et al. (1999). Future studies should include a fair amount of items for different stakeholders and domains (e.g., customers, employees, suppliers, the environment), thereby testing if different legal dimensions emerge as autonomous. The question is to know if employees are as able to distinguish different legal dimensions as they are for the economic and discretionary dimensions. In short, we help to open routes for exploring other CC dimensionalizations in different types of organizations and contexts.

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## Appendix

### Initial items' pool

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#### **Economic responsibilities toward customers**

- We continually improve the quality of our products. <sup>a</sup>
- Customer satisfaction is a central aim of our company.
- Our company communicates honestly to consumers about its products and services. <sup>b</sup>
- The company provides high quality products and services. <sup>b</sup>
- Our company does everything it can do to satisfy customers.

#### **Economic responsibilities toward owners**

- Our company aims to maximize its profits continuously.
- We strive to lower our operating costs. <sup>a</sup>
- Our company aims to improve productivity continuously.
- Our company aims to be more and more profitable.
- One of the main purposes of our company is profit.

#### **Legal responsibilities**

- Our company complies with legal regulations completely and promptly. <sup>c</sup>
- All our products meet legal standards. <sup>a</sup>
- Our contractual obligations are always honored. <sup>a</sup>
- Our company acts legally in all matters. <sup>c</sup>
- Our company seeks to comply with all laws regulating hiring and employee benefits. <sup>a</sup>
- Our company always pays its taxes on a regular and continuing basis. <sup>c</sup>

#### **Ethical responsibilities**

- Our business has a comprehensive code of conduct. <sup>a</sup>
- Members of our organization follow professional standards. <sup>a</sup>
- We are recognized as a trustworthy company. <sup>a</sup>
- Our company behaves fairly with every organization and all people with whom it relates.
- A confidential procedure is in place for employees to report any misconduct at work (such as theft or sexual harassment). <sup>a</sup>
- Our company always does what is ethically correct.

#### **Discretionary responsibilities toward employees**

- The salaries offered by our company are higher than industry averages. <sup>a</sup>
- Our business supports employees who acquire additional education. <sup>a</sup>
- Flexible company policies enable employees to better coordinate work and personal life. <sup>a</sup>
- Our company provides employees' benefits that go beyond those required by law.
- Our company policies encourage the employees to develop their skills and careers. <sup>c</sup>
- The managerial decisions related with the employees are usually fair. <sup>c</sup>

#### **Discretionary responsibilities toward community**

- Our business gives adequate contributions to charities. <sup>a</sup>
- We encourage partnerships with local businesses and schools. <sup>a</sup>
- Our business supports local sports and cultural activities. <sup>a</sup>
- Our organization behaves as a good corporate citizen. <sup>d</sup>
- Our company aims to contribute to develop the community.
- The community authorities (e.g., city council) consider our company as having a strong sense of social responsibility.

#### **Discretionary responsibilities toward natural environment**

- A program is in place to reduce the amount of energy and materials wasted in our business. <sup>a</sup>
- Our company takes care of the natural environment beyond what is required by law.
- Our company seeks to reduce the pollution emissions and the production of residuals.
- Our company is respected in the community for complying with environmental standards. <sup>e</sup>
- Our company motivates employees to separate and set out waste to recycle.
- Our company participates in activities that aim to protect and improve the quality of the natural environment. <sup>c</sup>

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Sources: <sup>a</sup> Maignan, et al. (1999).; <sup>b</sup> Mercer (2003); <sup>c</sup> Turker (2009b); <sup>d</sup> Gorden, et al. (1992); <sup>e</sup> Flamholtz and Kannan-Narasimhan (2005). The other items were worded specifically for this research.