

# How the Perceptions of Five Dimensions of Corporate Citizenship and Their Inter-Inconsistencies Predict Affective Commitment

Arménio Rego  
Susana Leal  
Miguel P. Cunha  
Jorge Faria  
Carlos Pinho

**ABSTRACT.** Through a convenience sample of 260 employees, the study shows how employees' perceptions about corporate citizenship (CC) predict their affective commitment. The study was carried out in Portugal, a high in-group and low societal collectivistic culture. Maignan et al.'s (1999, *Journal of the Academy of Marketing Science* 27(4), 455–469) construct, including economic, legal, ethical, and discretionary responsibilities was used. The main findings are: (a) contrary to what has been presumed in the literature, the discretionary dimension includes two factors: CC toward employees and toward community; (b) perceptions of CC explain 35% of unique variance of affective commitment; (c) the best predictors are perceptions of economic and legal CC and, mainly, perceptions of discretionary CC toward employees; (d) the perceptions of discretionary CC toward employees are significantly better predictors of affective commitment than are perceptions of economic, ethical, and discretionary CC toward the community; (e) perceived inconsistency of the several CC dimensions is detrimental to employees' affective commitment. The study questions the four-dimensional model of the CC construct as operationalized by Maignan et al., suggests that culture should be included as a moderating variable in future research, and stresses that affective commitment may decrease when employees perceive that their organizations act upon the several areas of CC inconsistently.

**KEY WORDS:** perceptions of corporate citizenship, psychological climate, affective commitment, culture, inconsistency between perceptions of corporate citizenship dimensions

## Introduction

Corporate citizenship (CC) has come to the fore in recent years, higher expectations and standards being

more and more applied to companies (Mirvis and Googins, 2006; Waddock, 2004, 2008). The topic has also gained great prominence in the management literature (Matten and Crane, 2005). In this article, we adopt the CC “equivalent view” (Matten and Crane, 2005; see the first subsection of the “Hypotheses” section) and consider CC as the extent to which companies meet economic, legal, ethical, and discretionary responsibilities (Carroll, 1998). This four-dimensional construct was operationalized and validated by Maignan et al. (1999).

Most research about CC has adopted an organizational level of analysis and/or focused on external stakeholders (Maignan and Ferrell, 2001a). Few studies have investigated how organizational members (i.e., the “firm’s internal audience” and one of the most important stakeholders; Maignan and Ferrell, 2001a, p. 471) develop attitudes and behaviors according to the ways they perceive CC of their firms. Employees are not just observers of CC practices. They are also directly (e.g., through wage 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, how employees perceive CC may impact their attitudes and behaviors (Maignan and Ferrell, 2001a; Peterson, 2004).

In this article, we focus on employees' affective commitment, which may be defined as “the identification with, involvement in, and emotional attachment to the organization” (Allen and Meyer, 1996, p. 253). Affective commitment leads to fewer intentions to quit the organization (Allen and Meyer, 1996; Vandenberghe and Tremblay, 2008),

lower turnover (Meyer et al., 2002), reduced absenteeism (Eby et al., 1999; Meyer et al., 2002), more customer-oriented behaviors (Chang and Lin, 2008), and improved in-role and extra-role performance (Luchak and Gellatly, 2007; Meyer et al., 2002).

Thus, to strive for better performance, organizations must be able to develop their employees' affective commitment. The literature suggests a wide range of antecedents (Meyer et al., 2002), including locus of control, organizational support, transformational leadership, role ambiguity, role conflict, competence-related variables, and organizational justice. Job involvement, positive and negative affect, and several facets of job satisfaction also emerge as important correlates of affective commitment. However, with few exceptions (e.g., Peterson, 2004), studies have neglected CC as an antecedent of affective commitment.

Herrbach et al. (2004) suggested that human resource objectives (e.g., developing the employees' affective commitment and, consequently, their performance; attracting, retaining, and motivating talented people; Bhattacharya et al., 2008) may be attained by practices that are not, at first sight, destined for employees. We empirically test this suggestion studying how perceptions of CC explain affective commitment in a sample of Portuguese employees. To our knowledge, no study relating both constructs has been carried out in Portugal. Several authors have called for more international, cross-cultural, and culture-specific research, since culture influences what people value, how they perceive the organizations, and how they react to the perceived organizational contexts (Katz et al., 2001; Kim and Kim, 2009; Maignan, 2001). Corporate citizenship is a recent topic among the Portuguese academic and corporate communities (Rego et al., 2006), with the country ranking 21st (below most European countries) in the Responsible Competitiveness Index 2007 (AccountAbility, 2007).

With this research, we also discuss the factorial structure of the CC construct proposed by Maignan et al. (1999), presenting theoretical and empirical reasons to distinguish other dimensions beyond the four suggested by those researchers. For example, within the discretionary dimension, two dimensions may be identified: CC toward employees and

toward community. We also explore a topic mostly absent from the literature: how the perceived inconsistency about the several dimensions of CC impact the employees' affective commitment. Discrepancies may decrease employees' organizational identification (Dutton et al., 1994) and increase distrust, suspicion, cynicism, and perceived organizational hypocrisy and, consequently, decrease affective commitment (Dean et al., 1998; Kramer, 1999; Philippe and Koehler, 2005; Tan and Lim, 2009; Wong et al., 2002).

The data used in this research were collected in the context of a broader study, where a wider range of variables was obtained. Important variables for testing the possible mediating effects mentioned above (e.g., organizational identification; trust/distrust) were not measured because we sought to reduce the risks of non-response due to an "excess" of data required of the participants. The absence of these variables limits the validity of the study, but the empirical findings are important enough, we believe, to justify the presentation of the current results to the research community.

Before proceeding, we emphasize that our focus is on psychological climates (James et al., 2008). We consider people's perceptions of CC, without aggregating those perceptions at the organization level. Psychological climates are an appropriate way to study the antecedents of affective commitment because it is people's subjective perception and evaluation (not so much the objective situation itself) that allows them to "see" what the organization does, and then reciprocate (Martin et al., 2005; Peterson, 2004; Whetten and Mackey, 2002). The article is structured as follows. First, we clarify our perspective on CC. Next, arguments are presented for supporting our hypotheses. Then, we present the method, results, discussion, and conclusions. The main limitations of the study and some avenues for future research are also explored.

## Hypotheses

### *The "equivalent view" of CC and its four dimensions*

Two conventional views of CC may be identified: limited and equivalent (the "extended view"

grounds on political theory perspective, not being considered here; Matten and Crane, 2005). The limited view identifies CC with philanthropic responsibility, the fourth level of Carroll's (1998) CSR approach. From this view, CC is a discretionary activity, beyond what is normally expected of business, consisting of "putting something back" into the community. The equivalent view "is essentially a conflation of CC with the existing conceptions of CSR" (Matten and Crane, 2005, p. 168). Perhaps, the most evident explanation of this view is Carroll's (1998) perspective, according to which CC is defined in the same way that he initially (1979) defined CSR – as embracing economic, legal, ethical, and discretionary/philanthropic responsibilities.

Although using slightly different phrasing, Maignan and colleagues (Maignan and Ferrell, 2000, 2001a, b; Maignan et al., 1999) 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 responsibilities include the duty to be productive, to maintain corporate economic wealth, and to meet consumption needs. Legal responsibilities require that companies pursue their economic mission within the prescriptions of the law. Ethical responsibilities require that the companies abide by the society's mores. Discretionary responsibilities are those that meet the society's desire to see companies actively involved in societal betterment beyond economic, legal, and ethical activities.

In this article, this equivalent view is adopted. According to Küskü and Zarkada-Fraser (2004), CC is a clearly identifiable and empirically researchable construct. In their view, the operationalization resulting from Maignan et al.'s (1999; based on Carroll, 1979, 1998) definition is a list of factual statements of practices that are free of value judgments. It has a clear philosophical stance (corporations are capable of assuming responsibilities), provides normative prescriptions (such responsibilities must extend further than the generation of profit and conformance to law), and is based on the assumption that stakeholders have articulate expectations of morality and participation in social affairs.

#### *Discretionary citizenship toward employees versus toward community*

Studies have found empirical support for the four-dimensional structure mentioned above in French and North-American contexts (Maignan and Ferrell, 2000, 2001b; Maignan et al., 1999; Peterson, 2004). However, we consider that, at least when the employees are the stakeholders in question, the scales for measuring the discretionary citizenship dimension disguise two dimensions: (1) citizenship toward employees, and (2) citizenship toward the community. A company may be recognized by employees as highly responsible toward them and insufficiently responsible toward the community, and *vice versa*.

Maignan et al.'s (Maignan and Ferrell, 2000, 2001b; Maignan et al., 1999) instrument for measuring discretionary CC comprises eight scales (see Table I). The first three refer to corporate actions supporting employees. The fourth, sixth, and seventh items focus on actions benefiting the community. One may expect that employees distinguish both dimensions, each group of three items loading on a different factor in factor analysis. Organizations may strongly care about and support their human capital while neglecting community interests (and *vice versa*), and employees are able to identify such an ambivalent positioning. The eighth item is less clearly focused, at least from the employees' point of view. Encouraging employees to join civic organizations that support the community may be interpreted differently by different employees. For example, employees with strong personal philanthropic beliefs and values, and who are genuinely searching for meaning at work (Kets de Vries, 2001; Wrzesniewski, 2003), are likely to see such activities as important within their own-life motivations. Other employees may consider such activities as more relevant for 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. The semantic content of the fifth item on the scale may also have different meanings for organizations and employees (e.g., costs reduction, environmental care, and respect for nature). Thus, we may expect

TABLE I  
Confirmatory factor analysis: perceptions of CC (completely standardized solution)

	Original four-factor model	Five-factor model	2 <sup>nd</sup> order factor model	Four-factor model
<i>Economic citizenship</i>	<b>(0.73)</b>	<b>(0.71)</b>	<b>(0.71)</b>	<b>(0.71)</b>
1. We continually improve the quality of our products	0.62	0.62	0.63	0.62
2. We use customer satisfaction as an indicator of our business performance	0.58	0.58	0.59	0.58
3. We have been successful at maximizing our profits	0.54	0.53	0.51	0.52
4. Top management establishes long-term strategies for our business	0.71	0.68	0.68	0.69
5. Our business has a procedure in place to respond to every customer complaint	0.37			
6. We strive to lower our operating costs	0.42			
7. We closely monitor employees' productivity	0.45			
<i>Legal citizenship</i>	<b>(0.78)</b>	<b>(0.77)</b>	<b>(0.77)</b>	<b>(0.77)</b>
1. Our contractual obligations are always honored	0.64	0.68	0.70	0.68
2. The managers of this organization try to comply with the law	0.72	0.73	0.72	0.73
3. Our company seeks to comply with all laws regulating hiring and employee benefits	0.70	0.77	0.77	0.77
4. Managers are informed about relevant environmental laws	0.52			
5. All our products meet legal standards	0.66			
6. We have programs that encourage the diversity of our workforce (in terms of age, gender, or race)	0.43			
7. Internal policies prevent discrimination in employees' compensation and promotion	0.53			
<i>Ethical citizenship</i>	<b>(0.74)</b>	<b>(0.70)</b>	<b>(0.70)</b>	<b>(0.70)</b>
1. Our business has a comprehensive code of conduct	0.55	0.55	0.56	0.55
2. Members of our organization follow professional standards	0.63	0.60	0.61	0.63
3. Top managers monitor the potential negative impacts of our activities on our community	0.64	0.67	0.67	0.66
4. Fairness toward co-workers and business partners is an integral part of our employee evaluation process	0.59	0.64	0.62	0.62
5. We are recognized as a trustworthy company	0.60			
6. A confidential procedure is in place for employees to report any misconduct at work (such as stealing or sexual harassment)	0.39			
7. Our salespersons and employees are required to provide full and accurate information to all customers	0.43			

TABLE I  
continued

	Original four-factor model	Five-factor model	2 <sup>nd</sup> order factor model	Four-factor model
<i>Discretionary citizenship</i>	<b>(0.77)</b>			<b>(0.77)</b>
<i>Citizenship toward employees</i>		<b>(0.71)</b>	<b>(0.71)</b>	
1. The salaries offered by our company are higher than the industry's average	0.50	0.57	0.58	0.49
2. Our business supports employees who acquire additional education	0.72	0.78	0.78	0.71
3. Flexible company policies enable employees to better coordinate work and personal life	0.58	0.66	0.67	0.59
<i>Citizenship toward the community</i>		<b>(0.77)</b>	<b>(0.77)</b>	
4. Our business gives adequate contributions to charities	0.54	0.68	0.69	0.54
5. A program is in place to reduce the amount of energy and materials wasted in our business	0.46	0.53	0.54	0.46
6. We encourage partnerships with local businesses and schools	0.66	0.77	0.77	0.66
7. Our business supports local sports and cultural activities	0.50	0.77	0.76	0.53
8. Our business encourages employees to join civic organizations that support our community	0.59			
<i>Corporate citizenship</i>			<b>(0.80)</b>	
Economic citizenship			0.94	
Legal citizenship			0.79	
Ethical citizenship			0.94	
Citizenship toward employees			0.89	
Citizenship toward the community			0.53	
<i>Fit indices</i>				
$\chi^2/DF$	3.6	2.2	2.3	4.0
Root mean square error of approximation	0.10	0.07	0.07	0.11
Goodness of fit index	0.74	0.89	0.89	0.81
Adjusted goodness of fit index	0.70	0.85	0.85	0.75
Comparative fit index	0.71	0.90	0.88	0.79
Incremental fit index	0.72	0.90	0.89	0.80
Relative fit index	0.60	0.80	0.79	0.69

Bold values in brackets represent Cronbach  $\alpha$ s.

that employees differentiate CC toward employees and toward community, but no prediction is made regarding which factor these two items load. From this, we derive our first hypothesis:

*H1:* Within the discretionary dimension, employees distinguish CC toward employees *versus* CC toward community

#### *Exploring sub-dimensions in other CC dimensions*

Considering that employees are the stakeholders in question in this research, it is important to test if the employees' sub-dimension appears autonomously in other CC dimensions. Taking into account Maignan et al.'s (1999) measurement instrument, such a distinction does not appear psychometrically possible for the ethical and economic citizenship dimensions. In fact, within the economic citizenship dimension, only one item (the last one in Table I) refers specifically to employees, and its semantic content is naturally more driven by economic purposes than by employee-related ones. The other items focus on products, customers, profits, and the whole business. Within the ethical citizenship dimension, only two items (#4 and #6) focus on the employees' interests/benefits, although other stakeholders are also considered. The other five items focus on community, customers, and the organization as a whole. Differently, within the legal citizenship dimension, three items (#3, #6, and #7; Table I) focus specifically on employees' interests and benefits, the other ones being heterogeneous items. Thus, we hypothesize that employees distinguish these three items as an autonomous dimension, no hypothesis being formulated regarding the other items. Hence:

*H2:* Within the legal CC dimension, employees distinguish CC toward employees from CC toward other stakeholders

#### *Perceptions of CC predicting affective commitment*

When employees perceive that "their" organization acts as a "true corporate citizen," they form positive images about it and increase their organiza-

tional identification (Dutton et al., 1994; Peterson, 2004). They feel proud to identify with the organization, develop their self-esteem, form affective bonds with the organization, experience higher affective well-being, adopt behaviors that sustain/reinforce such reputation (e.g., by speaking well about the organization in the presence of outsiders), and make efforts to perform better and bring benefit to the whole organization (Dutton et al., 1994; Maignan and Ferrell, 2001b). On the contrary, perceptions of poor CC may prevent employees' commitment because employees cannot maintain or reinforce a positive self-image through membership in a valued organization (Herrbach and Mignonac, 2004).

Positive perceptions of CC may also lead employees to feel that they can satisfy their social, intimacy, and security needs, thus experiencing higher levels of psychological well being (Baumeister and Leary, 1995; Haller and Hadler, 2006). These positive emotions can induce people to develop higher organizational affective commitment. Perceptions of CC may also improve intrinsic satisfaction, thus increasing affective commitment (Eby et al., 1999; Kuvaas, 2006). Employees may also feel that they are performing meaningful work (Kets de Vries, 2001), bringing their entire self (physical, mental, emotional, and spiritual) to the organization, addressing work more as a mission than as a "job," which in turn makes them more affectively attached to their organizations and more committed to improving organizational performance (Wright and Cropanzano, 2004). They may feel psychologically empowered (Menon, 2001). Various authors have established that psychological empowerment relates significantly and positively to affective commitment (Barroso Castro et al., 2008; Liden et al., 2000). Positive perceptions of CC may also foster employees' trust in their organizations, thus increasing affective commitment (Tan and Lim, 2009; Wong et al., 2002). In short, considering the above, it is likely that perceptions of CC are positively related to affective commitment, as Peterson (2004) empirically found in the USA. We hypothesize that the same relationship can be found in the Portuguese context:

*H3:* Perceptions of CC relate positively with employees' affective commitment

*Perceptions of CC toward employees versus other CC dimensions in predicting affective commitment*

Employees from different cultures may value the several CC dimensions differently (Katz et al., 2001; Kim and Kim, 2009; Maignan, 2001), and as a result the relationship between perceptions of CC and affective commitment may be affected by the cultural context. One pertinent cultural variable is collectivism, which refers to how individuals locate themselves in relation to other people around them. The construct must be segmented into two dimensions: societal (or institutional), and in-group collectivism (House et al., 2004). In-group collectivism refers to the degree to which someone takes pride in and feels loyalty toward their families, organizations, and employers. Societal collectivism reflects the degree to which societal structures encourage collective action for societal benefits.

From the employees' perspective, the community stakeholder is considered as an out-group, while the employees tend to be seen as an in-group. If the societal norm is more in favor of the in-group interest than of the community/society interest on the whole, one might expect that employees are more sensitive to and react more positively when they perceive that the organization acts positively toward the in-group (reciprocating with stronger affective commitment) than toward the community (Euwema et al., 2007). Considering that Portugal scores high in in-group collectivism and low in societal collectivism (Javidan et al., 2006), one may expect that Portuguese employees value corporate actions toward their in-group members (e.g., employees) more strongly than those toward the community as a whole.

Complementary reasons to expect that Portuguese employees value CC toward employees more strongly than CC toward the community are provided by social exchange theory (Blau, 1964) and the norm of reciprocity (Gouldner, 1960). This norm means that employees feel obliged to compensate the advantageous treatment they receive from their employer. Social exchange theory suggests that people tend to direct their efforts of reciprocity toward the source from which they received their benefits. Therefore, employees who feel supported/respected by their organization through (discretionary and legal) CC toward themselves will attempt to repay their debt through affective

commitment toward the organization (Eisenberger et al., 2001; Settoon et al., 1996). Thus, we hypothesize:

- H4a:* Perceptions of discretionary CC toward the employees are better predictors of affective commitment than perceptions of discretionary CC toward the community
- H4b:* Perceptions of legal CC toward the employees are better predictors of affective commitment than perceptions of discretionary CC toward the community

The reciprocity norm and social exchange theory also lead us to expect that employees respond more favorably to perceptions of (legal and discretionary) CC toward employees than to the perceptions of economic and ethical CC, and to perceptions of the legal CC toward other stakeholders. The benefits of economic citizenship for employees are not as direct/salient as those of legal and discretionary CC toward employees. Economic citizenship may even be pursued at the expense of employees' well being (e.g., low wages for increasing profits). Thus, it is plausible that employees feel more obliged to reciprocate to the organization when they perceive CC toward them than when they perceive economic citizenship. For employees, the benefits of ethical citizenship and of legal CC toward other stakeholders are also less direct/salient than the benefits proceeding from the CC toward employees. Hence:

- H5a:* Perceptions of discretionary CC toward employees are better predictors of affective commitment than perceptions of economic CC
- H5b:* Perceptions of discretionary CC toward employees are better predictors of affective commitment than perceptions of legal CC toward other stakeholders
- H5c:* Perceptions of discretionary CC toward employees are better predictors of affective commitment than perceptions of ethical CC
- H6a:* Perceptions of legal CC toward employees are better predictors of affective commitment than perceptions of economic CC
- H6b:* Perceptions of legal CC toward employees are better predictors of affective commitment than perceptions of legal CC toward other stakeholders

*H6c:* Perceptions of legal CC toward employees are better predictors of affective commitment than perceptions of ethical CC

*H7:* Employee's perceived inconsistency about the several CC dimensions relate negatively with their affective commitment

*Affective commitment relating with perceived inconsistency about the several CC dimensions*

Maignan and Ferrell (2001a) recommended studying how employees treat discrepancies in their organization's commitment to each of the four dimensions of CC. We consider that such discrepancies make the perceptions of corporate identity more fluid, thus decreasing employees' organizational identification and affective commitment. Perceived organizational identity is what the organizational members believe is distinctive, central, and enduring about an organization (Dutton and Dukerich, 1991; Dutton et al., 1994; Lievens et al., 2007). Such an image influences the cognitive connection that individuals create with their organization and the kinds of attitudes (e.g., organizational identification and affective commitment) that follow (Ashforth et al., 2008; Carmeli et al., 2006; Dukerich et al., 2002; Lievens et al., 2007; Meyer et al., 2002).

We suggest that inconsistent *versus* consistent images about CC lead individuals to form less *versus* more distinctive, central, and enduring views about the organization, thus developing weaker *versus* stronger organizational identification. Inconsistent images force employees to view the organizational identity as more diffuse (and/or to experience "identity conflicts," analogous to intrarole conflicts; Ashforth et al., 2008) thus decreasing their organizational identification and affective commitment (Ashforth et al., 2008; Bergami and Bagozzi, 2000; Dutton et al., 1994; Herrbach, 2006; Herrbach and Mignonac, 2004). Discrepancies may also increase the employees' distrust, cynicism, and suspicion about the organization, and consequently decrease their affective commitment (Dean et al., 1998; Kramer, 1999; Tan and Lim, 2009; Wong et al., 2002). Perceived organizational hypocrisy may also increase, thereby eroding employees' affective commitment (Philippe and Koehler, 2005). Hence:

## Method

### *Sample and procedures*

A convenience sample of 260 individuals (46.7% female) working in 11 large organizations was collected. Seven organizations operated in service sectors (banking, express delivery services, retailing, hospitality, goods transportation, and logistics;  $n = 199$ ) and four in industry sectors (automotive parts, electro-mechanical systems, and concrete prefabrication industries;  $n = 61$ ). Six organizations operated in several locations, but only individuals of one site participated in the study. After obtaining permission of the organizations' leaders, the researchers approached the employees in their workplaces, asking them for cooperation. The employees were asked to report their perceptions of CC and their affective commitment. In order to guarantee anonymity, answers were delivered directly to the researchers under sealed cover. Individuals represented a wide range of positions (e.g., administrative staff, secretaries, salespersons, customer managers, account managers, quality controllers, bank clerks, foremen, and drivers). Mean age was 33.4 years ( $SD: 8.8$ ), and mean organizational tenure was 6.3 years ( $SD: 6.4$ ). Twenty-six percent had nine schooling years, 44% had 12 years, and 30% were at least college graduates.

### *Measures*

#### *Affective commitment*

Affective commitment was measured with three items previously developed and validated in the Portuguese context (Rego and Cunha, 2008). The items are: (1) I am proud to tell others that I am part of this organization (Mowday et al., 1979); (2) I have a strong affection for this organization (Allen and Meyer, 1990); (3) I feel like "part of the family" at

my organization. Individuals were invited to report the degree to which each assertion applied to them, on a seven-point Likert scale (1 = does not apply to me at all; 7 = applies completely to me). Cronbach  $\alpha$  is 0.83.

#### *Corporate citizenship*

Perceptions of CC were measured with 29 self-report scales suggested by Maignan et al. (Maignan and Ferrell, 2001b; Maignan et al., 1999), covering the economic, legal, ethical, and discretionary components. Individuals reported the degree to which they agreed with each statement, on a seven-point Likert scale (1 = full disagreement; 7 = full agreement). A confirmatory factor analysis (Table I) was carried out to test the four-factor model. Considering the unsatisfactory fit indices (e.g., RMSEA: 0.10; GFI: 0.74), and taking into account the semantic content of the discretionary and legal citizenship items, two steps were carried out. First, a principal component analysis comprising all discretionary dimension items was performed. Two factors with eigenvalues above 1 emerged (citizenship toward employees *versus* toward community). The eighth item, mentioned above, cross-loaded, and was removed. A principal component analysis comprising all legal dimension items was also performed. Only one factor emerged with an eigenvalue above 1. We forced a two-factor solution in order to test if the three items focusing on employees loaded on a separate factor. Only the sixth and seventh items (Table I) loaded this separated factor, the Cronbach  $\alpha$  being unacceptably low (0.45).

Next, a five-factor model was tested, with the discretionary factor being divided into citizenship toward employees and citizenship toward community. Fit indices improved, although still remaining unsatisfactory (e.g., RMSEA: 0.09; GFI: 0.78). Then, standardized residuals and modification indices were analyzed for locating sources of misspecification. After deliberation based on both techniques, 11 items were removed. A well-fitted 18-item model emerged, comprising five dimensions (Table I): (1) economic citizenship; (2) legal citizenship; (3) ethical citizenship; (4) discretionary citizenship toward employees; and (5) discretionary citizenship toward community. All Lambdas are higher than 0.50 and all reliabilities are greater than or equal to 0.70. The four-factor model (merging discretionary citizenship toward

employees and discretionary citizenship toward community into a single factor) does not fit the data well. Comparison of the five- and four-factor models shows a significant change in  $\chi^2$  relative to the difference in degrees of freedom ( $\Delta\chi^2_{(4)} = 262.57$ ,  $p < 0.001$ ). The findings support H1. As H2 is not supported, it is not possible to test H4b, H5b, and H6 (those comparing the predictive value of legal CC toward employees *versus* other CC dimensions for affective commitment).

A second-order factor model, where the five CC dimensions load on a higher CC factor, was also tested. Fit indices are acceptable (Table I; Browne and Cudeck, 1992), although the comparison of the first- and second-order shows a significant change in  $\chi^2$  relative to the difference in degrees of freedom ( $\Delta\chi^2_{(5)} = 23.46$ ,  $p < 0.05$ ).

For testing the impact of removing items on the economic, legal, and ethical CC scales, we compared the mean differences across some groups, both with and without “problematic” items (Chan, 2000; Robert et al., 2006). For example, mean score on the economic responsibilities scale, with the final *versus* the seven original items, was computed for gender. Then, gender was compared using the  $d$  statistic (i.e., the standardized mean difference). With the seven items, the means for the two groups differ 0.01  $SD$  units. With the four items, the between-group difference is 0.11, the difference in  $d$  being 0.10. For legal and ethical responsibilities the differences in  $d$  are, respectively, 0.03, and 0.01. The same procedure was carried out for comparing two levels of organizational tenure (fewer *versus* more than 4 years). The differences in  $d$  are 0.10, 0.04, and 0.04, respectively, for economic, legal, and ethical responsibilities. Considering that all differences in  $d$  are  $\leq 0.10$  (Robert et al., 2006), the impact of removing items seems not to be problematic. The correlations between the scores computed with the final *versus* the original items are 0.92, 0.90, and 0.91, respectively for economic, legal, and ethical responsibilities.

#### *Perceived inconsistency about the several CC dimensions*

The perceived inconsistency about the five CC dimensions was computed for each individual, three steps being adopted: (1) the mean score of the five dimensions was calculated, and named “perceptions of whole CC”; (2) the absolute difference between

each of the five scores and the perceptions of whole CC was then computed; and (3) the sum of the five absolute differences was divided by the perceptions of whole CC score. The resulting score (average mean deviation) represents the perceived inconsistency about the five CC dimensions, a higher score indicating greater inconsistency.

#### *Control variables*

Schooling, age, organizational tenure, and gender were included as control variables because the literature suggests that they relate with affective commitment (Meyer et al., 2002; Suliman and Iles, 2000). Wage was not considered because asking “excessive” personal data to participants could be interpreted as intrusive and give rise to biased answers. Schooling years can be taken as a proxy variable, considering its positive relationship with wage (Andini, 2008). Considering that the industry type may influence CC policies and practices (Banerjee et al., 2003; Cottrill, 1990), a dummy variable (sector type; 0: industry; 1: services) was inserted for control. A dummy variable was also computed for differentiating organizations operating in a single (scoring as 0) *versus* several locations (scoring as 1). Individuals working in single-location organizations may have a clearer understanding of the CC practices than individuals working in geographically dispersed ones. For example, a large company may encourage partnerships with local business and schools, although not in the specific location where our study participants work.

#### *Common method variance and multicollinearity tests*

Harman’s (1967) single-factor test is not the solution to detect the common method variance that arises from collecting data on dependent and independent variables from the same source, but it is a complementary “statistical remedy” that fits the recommendations of Podsakoff et al. (2003). If a significant amount of common method bias exists in our data, a factor analysis (unrotated factor solution) of all the variables in the model will produce a single factor or a general factor accounting for the majority of the covariance among the measures. Unrotated factor analysis using the eigenvalue-greater-than-one criterion revealed five factors, the first explaining

33.7% of the variance. This suggests that common method bias is not a serious threat to the validity of the study. The poor fit of the one-factor model (e.g., RMSEA: 0.13; GFI: 0.74) also suggests that common method variance does not appear to be a serious threat to this research. Before proceeding, and considering the intercorrelations between the independent variables, the study used tolerance values for evaluating the degree of multicollinearity. All values are higher than 0.19, exceeding the cut-off point of 0.10 (Cohen et al., 2003).

## **Results**

Table II presents means, standard deviations, and correlations. Perceptions of the five CC dimensions interrelate positively, and relate positively with affective commitment. They also relate negatively with the perceived inconsistency of the several CC dimensions, a finding that is not surprising, considering that the denominator of this ratio is the mean score of all CC scores. The perceived inconsistencies of the several CC dimensions relate negatively with affective commitment, the higher the inconsistencies, the lower the affective commitment. Schooling years relate positively with several CC dimensions and negatively with the perceived inconsistency about the several CC dimensions. Age relates positively with tenure and affective commitment. Organizational tenure relates positively with several CC dimensions and affective commitment, and negatively with the perceived inconsistency about the several CC dimensions. Gender relates negatively with discretionary CC toward community and the whole CC, and positively with affective commitment. Geographical dispersion relates positively with perceptions of economic CC, employees working in multi-location organizations perceiving their organization as more oriented toward economic CC. Sector type relates positively with perceptions of discretionary CC toward community and whole CC, individuals working in services organizations having perceptions of higher CC. Sector type relates negatively with the perceived inconsistency about the five CC dimensions, with individuals working in services organizations perceiving lower inconsistency. Sector type also relates positively with schooling (individuals in service

TABLE II  
Means, standard deviations, and correlations

	Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12	13
1. Economic citizenship	4.8	1.1	(0.71)												
2. Legal citizenship	4.9	1.3	0.53***	(0.77)											
3. Ethical citizenship	4.7	1.0	0.64***	0.53***	(0.70)										
4. Citizenship toward employees	3.8	1.4	0.55***	0.51***	0.60***	(0.71)									
5. Citizenship toward community	4.2	1.5	0.39***	0.38***	0.25***	0.36***	(0.77)								
6. Whole CC <sup>a</sup>	4.4	1.0	0.80***	0.78***	0.76***	0.80***	0.67***	(0.80)							
7. Perceived inconsistency about the five CC dimensions	0.8	0.6	-0.19**	-0.28***	-0.26***	-0.56***	-0.77***	-0.58***	-						
8. Affective commitment	5.0	1.4	0.36***	0.43***	0.41***	0.49***	0.31***	0.53***	-0.36***	(0.83)					
9. Schooling years <sup>b</sup>	2.0	0.8	0.06	0.12*	0.13*	0.20**	0.05	0.15*	-0.16**	0.04	-				
10. Age	33.4	8.8	0.09	0.05	0.03	-0.02	0.09	0.06	-0.06	0.24***	-0.25***	-			
11. Organizational tenure (years)	6.3	6.4	0.11	0.16*	0.09	0.15*	0.19**	0.19**	-0.15*	0.27***	-0.04	0.59***	-		
12. Gender <sup>c</sup>	-	-	-0.06	-0.11	-0.01	-0.03	-0.26***	-0.14*	0.17**	0.10	-0.15*	0.24***	0.11	-	
13. Sector type <sup>d</sup>	-	-	0.02	0.11	0.10	0.03	0.20***	0.13*	-0.18**	-0.02	0.25***	-0.14*	0.02	-0.30***	-
14. Locations dispersion <sup>e</sup>	-	-	0.13*	-0.01	0.10	0.00	0.00	0.05	0.06	-0.05	-0.09	-0.02	0.00	-0.01	0.17**

\* $p < 0.05$ ; \*\* $p < 0.01$ ; \*\*\* $p < 0.001$ .

Numbers in brackets (diagonal) represent Cronbach  $\alpha$ s.

<sup>a</sup>Mean score of the five CC dimensions.

<sup>b</sup>1: <9 school years; 2: 10–12 years; 3: baccalaureate or higher.

<sup>c</sup>0: female; 1: male.

<sup>d</sup>0: industry; 1: services.

<sup>e</sup>0: organization has a single location; 1: two or more locations.

organizations are more educated) and geographical dispersion (service organizations are more dispersed), and negatively with gender (females are overrepresented in services), and age (younger employees are overrepresented in services).

Hierarchical regression analyses (Table III) were conducted. Schooling, age, gender, organizational tenure, sector type, and geographical dispersion were included in the first step for control. In the second step, all CC dimensions were entered. Next, the variable for perceived inconsistency about the five CC dimensions was included.

Perceptions of CC explain 35% of unique variance of affective commitment, the best predictors being perceptions of legal citizenship and discretionary CC toward employees. Thus, H3 is supported. When the perceived inconsistency about the five CC dimensions variable is included, unique variance increases 2%, the respective Beta being significant and negative. Thus, higher perceived inconsistency is associated with lower affective commitment, thereby supporting H7. Perceptions of economic citizenship also become a significant predictor.

For testing the relative strength of the perceptions of discretionary CC toward employees *versus* perceptions of other dimensions in predicting affective commitment, the relative strength of the correlations between each CC dimension and affective commitment (*t*-test; Chen and Popovich, 2002) was calculated. The findings support H4a (*t*-value: 2.97;  $p < 0.01$ ), H5a (*t*-value: 2.54;  $p < 0.01$ ), and H5c (*t*-value: 1.67;  $p < 0.05$ ). Perceptions of discretionary CC toward employees are better predictors of affective commitment than are the perceptions of discretionary CC toward the community (H4a), perceptions of economic CC (H5a), and perceptions of ethical CC (H5c).

#### Post-hoc analysis

Considering that legal CC emerged as a single dimension (H2 not being supported), it was not possible to compare the predictive power of legal CC toward employees for affective commitment with the predictive power of other CC dimensions (H4b, H5b, and H6b). However, considering the

TABLE III  
Hierarchical regression analyses for predicting affective commitment

	1st step	2nd step	3rd step
Schooling	0.14*	0.05	0.04
Age	0.14	0.18**	0.16*
Tenure	0.19*	0.05	0.07
Gender	0.05	0.04	0.03
Sector type <sup>a</sup>	-0.04	-0.11*	-0.12*
Locations dispersion <sup>b</sup>	0.02	0.08	0.08
Economic citizenship		0.09	0.19*
Legal citizenship		0.19**	0.21**
Ethical citizenship		0.05	0.03
Citizenship toward employees		0.38***	0.26**
Citizenship toward community		0.08	-0.13
Perceived inconsistency about the five CC dimensions			-0.26*
<i>F</i>	4.27***	16.84***	16.18***
<i>R</i> <sup>2</sup>	0.11	0.46	0.48
Adjusted <i>R</i> <sup>2</sup>	0.08	0.44	0.45
<i>R</i> <sup>2</sup> change		0.35	0.02

\* $p < 0.05$ ; \*\* $p < 0.01$ ; \*\*\* $p < 0.001$ .

<sup>a</sup>0: industry; 1: services.

<sup>b</sup>0: organization has a single location; 1: two or more locations.

reciprocity and social exchange arguments presented above, we compared the predictive power of the perceptions of discretionary CC toward employees *versus* the perceptions of (whole) legal CC for affective commitment. We suspected that employees are more sensitive to CC that benefits them directly, than to legal CC that benefits heterogeneous stakeholders. The findings do not support this hypothesis ( $t$ -value: 1.15;  $p < 0.13$ ).

## Discussion and conclusions

### *Hypothesis 1 (discretionary CC toward employees versus toward community)*

Confirmatory factor analysis shows that discretionary CC represents a two-factor model, at least when employees are invited to describe the CC of their organizations. Employees differentiate CC toward themselves from CC toward the community. Thus, H1 is supported. Such a distinction may be especially relevant when researchers wish to study how employees react according to their perceptions of CC. Considering that, in the present form, philanthropy accounts for 50% of CC toward the community (items #1 and #4 of this factor; Table I), we suggest that future studies may broaden the scope of this dimension, including other CC practices (e.g., encouraging employees to volunteer for community activities and giving them paid time off for this, helping the homeless, and improving deprived neighborhoods).

We also suggest that other distinct dimensions may be identified within the discretionary dimension if, for example, a significant number of items for measuring discretionary CC toward the environment is 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. Another reason for testing such a possibility is that the item proposed by Maignan et al. (1999) referring to the environment may have different meanings. For example, a program for reducing materials waste may have discretionary aims or represent an exclusive concern for costs/profits.

### *Hypotheses 2, 4b, 5b, and 6 (legal CC toward employees versus toward other stakeholders)*

Principal component analysis showed that all legal citizenship items load into a single factor, items focused on employees not appearing as an autonomous factor. Thus, H2 is not supported. Moreover, in the confirmatory factor analysis, four items were removed. The three remaining items focus on (a) contractual obligations, (b) how managers comply with the law, and (c) how hiring and employee benefits are legal. The fact that these three items appear in the same factor suggests that employees have difficulties in differentiating the several domains where organizations act legally. However, removal of the four items suggests that employees do not put all legal actions into the same cognitive schema (please refer to the last paragraphs of the “[Limitations and avenues for future research](#)” section about dropping items). Future studies may examine this question more thoroughly by wording a fair amount of items for different stakeholders and domains (e.g., customers, employees, suppliers, and the environment), thereby testing if different legal sub-dimensions emerge as autonomous.

The findings impeded testing hypotheses comparing the predictive power of legal CC toward employees with the predictive power of other CC dimensions (H4b, H5b, and H6). However, *post-hoc* analysis showed that the perceptions of discretionary CC toward employees are not better predictors of affective commitment than the perceptions of (whole) legal CC. One possible explanation is that one item (#3, Table I) for measuring legal CC represents employees’ benefits. That is to say, employees’ benefits account for 33.3% of legal CC. This is another reason for future studies to incorporate a greater number of and more diverse items for measuring this CC dimension and to test sub-dimensions.

### *Hypothesis 3 (perceptions of CC predicting affective commitment)*

Perceptions of CC predict affective commitment, thus H3 is supported. The finding is consistent with the literature (e.g., Peterson, 2004). Moreover, the fact of being identified in an understudied cultural

context suggests that the relationship between perceptions of CC and employees' affective commitment is valid across cultures. The main predictors are the perceptions of economic CC, legal CC, and discretionary CC toward employees.

Regarding discretionary CC toward employees, the findings are consistent with the literature suggesting that people tend to reciprocate with higher affective commitment when they feel that the organization cares about their well-being and values their contribution (Eisenberger et al., 2001; Lee and Peccei, 2007; Meyer et al., 2002; Rhoades et al., 2001; Settoon et al., 1996). As being highly regarded by the organization helps employees meet their needs for approval, esteem, and affiliation, it is possible that our finding is partially explained by the affiliative, feminine, and in-group collectivistic features of Portuguese culture (Cunha and Rego, 2008; Hofstede, 1980; Rego and Cunha, forthcoming). We also suggest that such cultural features may explain, at least partially, why discretionary CC toward employees emerged as an autonomous factor/dimension.

Affective commitment is also predicted by the perceptions of legal CC. One plausible explanation is that employees increase their organizational identification when they work in a respectable organization, thus developing higher self-esteem and forming affective bonds with the organization. Additionally, organizations that are perceived as fair communicate to employees that the organization values them, thus making them feel good about both themselves and the company (Blader and Tyler, 2003; Meyer et al., 2002). It is also possible that employees develop a higher sense of external prestige from their organizations, thus strengthening their affective well-being and affective bonds to the organization (Carmeli et al., 2006; Herrbach, 2006; Herrbach and Mignonac, 2004; Herrbach et al., 2004).

Organizational identification and the perceived external prestige (of working in an organization with high performance and dedication to customers) may also explain the relationship between perceptions of economic CC and affective commitment. The feeling of working in an organization with strong economic performance may also increase the employees' feelings of job security, thus increasing their well being (Kuhnert and Palmer, 1991; Probst,

2003) and affective commitment. Perceiving that one works in an organization that strives to satisfy the customers' needs may also lead employees to feel that they perform meaningful work, thus increasing their intrinsic motivation and affective commitment (Eby et al., 1999).

*Hypotheses 4a, 5a, and 5c (perceptions of discretionary CC toward employees versus perceptions of other CC dimensions in predicting affective commitment)*

Perceptions of discretionary CC toward the employees are better predictors of affective commitment than perceptions of discretionary CC toward the community (H4a). One possible explanation (see others in the next paragraph) is the high in-group collectivism and low societal collectivism of the Portuguese culture, making employees more sensitive to CC benefiting the in-group (i.e., the employees) than to CC benefiting the whole community. As studies carried out in the USA and France have not autonomized discretionary CC toward employees, it is not possible to compare our findings with those obtained there. Thus, no cross-cultural comparison can be carried out, and only an "indigenous perspective" (Gelfand et al., 2007) can be adopted. However, the finding suggests that future studies may be carried out in different cultural contexts. If our reasoning is correct, one may expect that a different empirical pattern will be found in cultures characterized by high-societal collectivism. Future studies may also include cultural values as moderators, as other authors (Kim and Kim, 2009; Maignan, 2001) did with other stakeholders and variables. For example, do the perceptions of discretionary CC toward the community better predict affective commitment for employees with stronger societal collectivist values?

Perceptions of discretionary CC toward the employees are also better predictors of affective commitment than perceptions of economic CC (H5a), and ethical CC (H5c). Possible explanations, which can also be considered with regard to the findings supporting H4a, are the reciprocity norm and the social exchanges that employees develop with their organizations: individuals develop organizational affective bonds as a way to "pay the debt" they feel for being well treated, respected, and

rewarded by their organizations. That is to say: they reciprocate the organization for benefiting themselves and not other stakeholders. Perceptions of organizational support and psychological contracts may be included in future studies as mediators. For example, it is likely that perceptions of discretionary CC toward employees, but not perceptions of other CC responsibilities, foster perceived organizational support (and/or psychological relational contracts), and in this way, affective commitment. Future studies may also include individual's economic, ethical, and individualistic values as moderators. For example, are individuals with specific ethical and integrity values more sensitive to perceptions of ethical CC? Are individualistic people more sensitive to perceptions of economic CC (Maignan, 2001)?

*Hypothesis 7 (perceived inconsistency about the CC dimensions predicting affective commitment)*

A final important finding of our research, mostly neglected in the literature, is that the perceived inconsistency of the several CC dimensions is detrimental to the employees' affective commitment. Thus, H7 is supported, addressing Maignan and Ferrell's (2001a) recommendation for studying how employees treat such discrepancies. When employees perceive their organizations to be inconsistent regarding the several CC policies, it is likely that they develop a sense of uncertainty about what the organization "represents" for them. It is likely that they perceive organizational identity as more diffuse and/or experience "identity conflicts," in the sense that they perceive the organization as containing "inconsistent attributes (analogous to intrarole conflicts)" (Ashforth et al., 2008, p. 354). Such a feeling may be detrimental to their organizational identification and, thus, damage their affective bonds with the company. Other possible explanations are that distrust, suspicion (Kramer, 1999), cynicism (Dean et al., 1998), and perceived organizational hypocrisy (Philippe and Koehler, 2005) increase, thus damaging affective commitment. For example, employees may develop cynical attitudes toward the organization if they perceive that the organization gives contributions to charities but pays salaries lower than the industry's average. Or, if they perceive that a code of conduct coexists with labor law violations.

Cynicism may lead them to decrease their organizational identification and affective commitment (Andersson and Bateman, 1997; Bedeian, 2007). Future studies may include those variables as mediators for understanding mechanisms that lead individuals to decrease affective bonds with the organization when they feel that there are discrepancies in the CC conduit.

*Limitations and avenues for future research*

*Overall considerations*

The study is not free of limitations, and future studies beyond those mentioned above may be carried out. We used a convenience sample. Dependent and independent variables were collected simultaneously from the same source, making the study vulnerable to common method variance. Although the single-factor Harman test and the poor fit of the one-factor model suggest that this is not a serious threat to the validity of the study, future research should preferably collect data for dependent and independent variables from different sources, and/or at different times. All organizations in the sample were large, thus preventing the comparison of organizations with different sizes. Regarding organizations operating in several locations, only individuals from one location participated in the study. Future studies may test if individuals working at different sites of the same organization respond in the same way to perceptions of CC. The distinction between service and industrial organizations was included as control variable, but a greater range of organizations could be gathered in the sample in future studies for testing if industry influences the perceived CC, and/or moderates the relationship between perceptions of CC and employee commitment.

Another criticism is that the study does not express the causal links between dependent and independent variables, and other causal links are also possible. For example, *post-hoc* rationalizations can explain some findings: people who are committed to the organization may "reciprocate" cognitively, attributing citizenship features to the organization, regardless of its "real" characteristics. Cognitive dissonance reduction may also explain the results: a committed employee may be inclined to describe

the organization as a good citizen so as to reduce cognitive dissonance involved in adhering to an organization that is a bad citizen. Future longitudinal or quasi-experimental studies may be conducted for specifying what the more robust causal links are.

#### *Dropped items*

Another point worthy of mention is that improving the CC measurement instrument properties required dropping several items. Although the findings (e.g., the *d* statistic for comparing groups with the full versus the short version) suggest that the items' removal is not problematic, one should not discard the possibility that it might have reduced the content coverage of the construct domain. Future studies should improve the measurement instrument used here or consider another one. Future research may also clarify the reasons why item removal was necessary. In our view, three main explanations are plausible.

The first explanation is that items for measuring each CC dimension represent different stakeholders and/or focus on different domains. We discussed this point above, and we shall return to it below. The second explanation is that perceptions of CC may be shaped by the socio-cultural context (Katz et al., 2001; Kim and Kim, 2009; Maignan, 2001). The dropped items may have a different meaning, or be valued differently, for Portuguese employees versus individuals from other countries where earlier studies were carried out. For example, the programs encouraging the diversity of the organizational workforce (item #6, legal citizenship, Table I) are potentially more valued in multi-racial cultures than in more homogeneous racial societies like Portugal. Furthermore, in the Portuguese paternalistic and high power distance culture (Cunha and Rego, 2008; Hofstede, 1980; Rego and Cunha, forthcoming), participation and empowerment practices are modest, with employees having little access to relevant information about the organizational life. Therefore, participants in our study may have unclear perceptions about practices covered by the dropped items (e.g., how managers are informed about relevant environmental laws, how the firm's products meet legal standards, and how the company has programs that encourage the diversity of the workforce).

The third explanation refers to the respondents' characteristics. Samples in earlier studies have included business professionals and managers (Maignan and Ferrell, 2000, 2001b; Maignan et al., 1999; Peterson, 2004), both of whom likely know the CC practices of their companies. However, in our study, most individuals had more limited access to information on such practices. For example, administrative staff may experience difficulties in knowing if managers are informed about relevant environmental laws, and/or if all products meet legal standards, and/or if the company strives to lower operating costs (all being items removed from our analysis).

If our reasoning is correct, future studies may investigate if: (a) item validity is contingent on the cultural context, and/or stakeholder types; (b) the measurement instrument needs further refinement for being valid across cultures and stakeholders; and/or (c) different items should be developed for measuring different stakeholders' perceptions.

#### *Remaining items*

A last point worth mentioning is the content of some of the 18 remaining items (Table I). Future studies are necessary in order to improve their content validity. For example, the item "The salaries offered by our company are higher than industry's average" (item #1, citizenship toward employees, Table I) may give rise to equivocal interpretations. As suggested by an anonymous reviewer of this article, in its present form, 50% of companies in any given sector are *per se* irresponsible. This may produce misleading results. For example, social entrepreneurs aiming at different business models may not be in a situation to pay above-industry-average wages. By definition, this would be bad CC along the lines of the item. Alternative items may be (a) "Our company makes the best efforts to pay fair salaries", or (b) "Our company is very diligent in paying fair salaries." Another example of an item that should be critically examined in the future is the third item for measuring economic citizenship ("We have been successful at maximizing our profits"; Table I). A responsive company may not maximize profits in the short run in order to maximize them in the long run. Other companies may be economically robust in the long run although not emphasizing profits as the main driver. Examples of "profitable" companies that have suddenly fallen into bankruptcy

abound. Future studies may integrate the time span in the item's wording (e.g., "Our company has been successful at being profitable in the long run").

#### *Exploring the CC dimensional structure*

Our findings and theoretical reasoning suggest that future studies may test the CC dimensional structure more in line with the stakeholders' framework (Turker, 2008; Waddock, 2004). That is to say, the future CC measurement instrument may cross CC types/contents with stakeholders' focus. Maignan and colleagues incorporated both the conceptual contribution of Carroll's model about types of CC responsibilities and stakeholder management theory. However, surprisingly, in their dimensional model only those dimensions focused on CC responsibility *contents* emerged, not dimensions focused on specific *stakeholders*. Items for measuring each CC responsibility type are a blend of items referring to several stakeholders.

Our findings suggest that combining focus on responsibility types with focus on different stakeholders may be suitable. For example, the legal CC items of Maignan et al.'s construct focus on employees, products, environment, contractual obligations, and the law as a whole. An encompassing approach may impede identifying different legal responsibilities toward different stakeholders. One company may meet legal standards regarding products and not meet them regarding employee hiring, compensation, and benefits. The ethical citizenship dimension is also measured through items focused on different stakeholders (e.g., employees, customers, and community). One organization may have confidential procedures for reporting misconduct at work, while not monitoring the potential negative impacts of their activities in the community. Economic citizenship items also combine different stakeholder focus (e.g., customers and shareholder). One organization may be highly focused on customers and adopt a long-term strategy, even if the short-term economic results are negatively affected (for an illustration, the case of Toyota can be considered; e.g., Takeuchi et al., 2008), while another may adopt the opposite tack.

For testing such distinctions, future studies may include a greater number of items for each stakeholder group within each CC responsibility type. We are not claiming that all responsibility types need

to embrace all stakeholders. We suggest that further exploration is necessary, otherwise, we risk obscuring several sub-dimensions below each CC responsibility dimension. One possible consequence of such crossing is an excessively heavy measurement instrument (e.g., four CC responsibilities  $\times$  five stakeholders  $\times$  three items for each dimension = 60 items). Dealing with this problem may require customizing the instrument for different stakeholder types. For example, when the employee CC perceptions are to be measured, the instrument may contain items for measuring CC toward employees *versus* items measuring CC toward "the other" stakeholders.

Crossing stakeholders and CC contents may also create difficulties in deciding which CC responsibilities are in question. For example, paying high wages or training unemployed members of the community, although apparently discretionary in nature, may have strict economic motivations (e.g., attracting, developing, and retaining talent, and reducing the firm's difficulties in hiring qualified people in certain domains, respectively; Porter and Kramer, 2002).

#### *Concluding remarks*

Our findings corroborate Herrbach et al.'s (2004) observation that human resource objectives (e.g., developing the employees' affective commitment) may be attained by practices that are not, at first sight, destined to employees. In order to foster employees' affective commitment, organizations may pay attention to policies regarding CC dimensions beyond those focusing on employees. By doing so, they may be more able to develop social and psychological capital, two important paths for organizational competitiveness and performance (Luthans and Youssef, 2004). We also contribute to the literature on CC in three ways: (1) we suggest that the dimensional structure of Maignan et al.'s construct could be reconsidered and refined; (2) we observe that the perceived inconsistency about the several CC dimensions should be included in theory and practice given its detrimental effects, namely inside the organization; and (3) we consider that cultural variables, at both the national and individual levels, should be taken into account. In summary,

we articulate the concept of CC with notions of culture and identity, and show that corporate citizens must be consistent with their internal and external constituencies – including national culture.

## References

- AccountAbility: 2007, 'The State of Responsible Competitiveness 2007: Making Sustainable Development Count in Global Markets', <http://www.accountability21.net/uploadedFiles/publications/The%20State%20of%20Responsible%20Competitiveness.pdf>. Accessed in 3 Mar 2009.
- Allen, N. J. and J. P. Meyer: 1990, 'The Measurement and Antecedents of Affective, Continuance and Normative Commitment to the Organization', *Journal of Occupational Psychology* **63**, 1–18.
- Allen, N. J. and J. P. Meyer: 1996, 'Affective, Continuance, and Normative Commitment to the Organization: An Examination of Construct Validity', *Journal of Vocational Behavior* **49**, 252–276.
- Andersson, L. M. and T. S. Bateman: 1997, 'Cynicism in the Workplace: Some Causes and Effects', *Journal of Organizational Behavior* **18**(5), 449–469.
- Andini, C.: 2008, 'The Total Impact of Schooling on Within-Groups Wage Inequality in Portugal', *Applied Economics Letters* **15**(2), 85–90.
- Ashforth, B. E., S. H. Harrison and K. G. Corley: 2008, 'Identification in Organizations: An Examination of Four Fundamental Questions', *Journal of Management* **34**(3), 325–374.
- Banerjee, S. B., E. Iyer and R. K. Kashyap: 2003, 'Corporate Environmentalism: Antecedents and Influence of Industry Type', *Journal of Marketing* **67**(2), 106–122.
- Barroso Castro, C., M. M. Villegas Periñan and J. C. Casillas Bueno: 2008, 'Transformational Leadership and Followers' Attitudes: The Mediating Role of Psychological Empowerment', *International Journal of Human Resource Management* **19**, 1842–1863.
- Baumeister, R. F. and M. R. Leary: 1995, 'The Need to Belong: Desire for Interpersonal Attachments as a Fundamental Human Motivation', *Psychological Bulletin* **117**, 497–529.
- Bedeian, A. G.: 2007, 'Even If the Tower is "Ivory", It Isn't "White:" Understanding the Consequences of Faculty Cynicism', *Academy of Management Learning and Education* **6**(1), 9–32.
- Bergami, M. and R. P. Bagozzi: 2000, 'Self-Categorization, Affective Commitment, and Group Self-Esteem as Distinct Aspects of Social Identity in the Organization', *British Journal of Social Psychology* **39**, 555–577.
- Bhattacharya, C. B., S. Sen and D. Korschun: 2008, 'Using Corporate Social Responsibility to Win the War for Talent', *MIT Sloan Management Review* **49**(2), 37–44.
- Blader, S. L. and T. R. Tyler: 2003, 'What Constitutes Fairness in Work Settings? A Four-Component Model of Procedural Justice', *Human Resource Management Review* **13**, 107–126.
- Blau, P. M.: 1964, *Exchange and Power in Social Life* (Transaction Publishers, New Brunswick, NJ).
- Browne, M. W. and R. Cudeck: 1992, 'Alternative Way of Assessing Model Fit', *Sociological Methods & Research* **21**(2), 230–258.
- Carmeli, A., G. Gilat and J. Weisberg: 2006, 'Perceived External Prestige, Organizational Identification and Affective Commitment: A Stakeholder Approach', *Corporate Reputation Review* **9**(2), 92–104.
- Carroll, A. B.: 1979, 'A Three-Dimensional Conceptual Model of Corporate Performance', *Academy of Management Review* **4**, 497–505.
- Carroll, A. B.: 1998, 'The Four Faces of Corporate Citizenship', *Business and Society Review* **100**, 1–7.
- Chan, D.: 2000, 'Detection of Differential Item Functioning on the Kirton Adaptation-Innovation Inventory Using Multiple-Group Mean and Covariance Structure Analyses', *Multivariate Behavioral Research* **35**, 169–199.
- Chang, T. and H. Lin: 2008, 'A Study on Service Employees' Customer-Oriented Behaviors', *Journal of American Academy of Business Cambridge* **13**(1), 92–97.
- Chen, P. Y. and P. M. Popovich: 2002, *Correlation: Parametric and Nonparametric Measures* (Sage, Thousand Oaks, CA).
- Cohen, J., P. Cohen, S. G. West and L. S. Aiken: 2003, *Applied Multiple Regression/Correlation Analysis for Behavioral Sciences* (Lawrence Erlbaum, Mahwah, NJ).
- Cottrill, M. T.: 1990, 'Corporate Social Responsibility and the Marketplace', *Journal of Business Ethics* **9**(9), 723–729.
- Cunha, M. P. and A. Rego: 2008, 'Culture and Management in Portugal: From the Empire to the Union', in E. Davel, J. P. Dupuis and J. P. Chanlat (eds.), *Gestion en Contexte Interculturel: Approches, Problématiques, Pratiques et Plongées* (Les Presses de l'Université Laval et UQAM, Québec).
- Dean, J. W. Jr., P. Brandes and R. Dharwadkar: 1998, 'Organizational Cynicism', *Academy of Management Review* **23**(2), 341–352.
- Dukerich, J. M., B. R. Golden and S. M. Shortell: 2002, 'Beauty is in the Eye of the Beholder: The Impact of Organisational Identification, Identity, and Image on

- the Cooperative Behaviors of Physicians', *Administrative Science Quarterly* **47**, 507–533.
- Dutton, J. E. and J. M. Dukerich: 1991, 'Keeping an Eye on the Mirror: Image and Identity in Organisational Adaptation', *Academy of Management Journal* **34**, 517–554.
- Dutton, J. E., J. M. Dukerich and C. V. Harquail: 1994, 'Organizational Images and Member Identification', *Administrative Science Quarterly* **39**, 239–263.
- Eby, L. T., D. M. Freeman, M. C. Rush and C. E. Lance: 1999, 'Motivational Bases of Affective Organizational Commitment: A Partial Test of an Integrative Theoretical Model', *Journal of Occupational and Organizational Psychology* **72**(4), 463–483.
- Eisenberger, R., S. Armeli, B. Rexwinkel, P. D. Lynch and L. Rhoades: 2001, 'Reciprocation of Perceived Organizational Support', *Journal of Applied Psychology* **86**(1), 42–51.
- Euwema, M. C., H. Wendt and H. van Emmerick: 2007, 'Leadership Styles and Group Organizational Behavior Across Cultures', *Journal of Organizational Behavior* **28**, 1035–1057.
- Gelfand, M. J., M. Erez and Z. Aycan: 2007, 'Cross-Cultural Organizational Behavior', *Annual Review of Psychology* **58**, 479–514.
- Gouldner, A. W.: 1960, 'The Norm of Reciprocity: A Preliminary Statement', *American Sociological Review* **25**, 161–178.
- Haller, M. and M. Hadler: 2006, 'How Social Relations and Structures can Produce Happiness and Unhappiness: An International Comparative Analysis', *Social Indicators Research* **75**, 169–216.
- Harman, H. H.: 1967, *Modern Factor Analysis* (University of Chicago Press, Chicago, IL).
- Herrbach, O.: 2006, 'A Matter of Feeling? The Affective Tone of Organizational Commitment and Identification', *Journal of Organizational Behavior* **27**(5), 629–643.
- Herrbach, O. and K. Mignonac: 2004, 'How Organizational Image Affects Employee Attitudes', *Human Resource Management Journal* **14**(4), 76–88.
- Herrbach, O., K. Mignonac and A. Gatignon: 2004, 'Exploring the Role of Perceived External Prestige in Managers' Turnover Intentions', *International Journal of Human Resource Management* **15**(8), 1390–1407.
- Hofstede, G.: 1980, *Culture's Consequences: International Differences in Work Related Values* (Sage, Beverly Hills).
- House, R., P. Hanges, M. Javidan, P. Dorfman and V. Gupta: 2004, *Culture, Leadership, and Organizations: The GLOBE Study of 62 Societies* (Sage, Thousand Oaks, CA).
- James, L. R., C. C. Choi, C. E. Ko, P. K. McNeil, M. K. Minton, M. A. Wright and K. Kim: 2008, 'Organizational and Psychological Climate: A Review of Theory and Research', *European Journal of Work and Organizational Psychology* **17**(1), 5–32.
- Javidan, M., P. W. Dorfman, M. Sully de Luque and R. J. House: 2006, 'In the Eye of the Beholder: Cross Cultural Lessons in Leadership from Project GLOBE', *Academy of Management Perspectives* **20**, 67–90.
- Katz, J. P., D. L. Swanson and L. K. Nelson: 2001, 'Culture-Based Expectations of Corporate Citizenship: A Propositional Framework and Comparison of Four Cultures', *International Journal of Organizational Analysis* **9**(2), 149–171.
- Kets de Vries, M. F. R.: 2001, 'Creating Authentizotic Organizations: Well-Functioning Individuals in Vibrant Companies', *Human Relations* **54**(1), 101–111.
- Kim, Y. and S. Y. Kim: 2009, 'The Influence of Cultural Values on Perceptions of Corporate Social Responsibility: Application of Hofstede's Dimensions to Korean Public Relations Practitioners', *Journal of Business Ethics*. DOI: [10.1007/s10551-009-0095-z](https://doi.org/10.1007/s10551-009-0095-z).
- Kramer, R. M.: 1999, 'Trust and Distrust in Organizations: Emerging Perspectives, Questions, Enduring Questions', *Annual Review of Psychology* **50**, 569–598.
- Kuhnert, K. W. and D. R. Palmer: 1991, 'Job Security, Health, and the Intrinsic and Extrinsic Characteristics of Work', *Group & Organization Studies* **16**(2), 178–192.
- Küskü, F. and A. Zarkada-Fraser: 2004, 'An Empirical Investigation of Corporate Citizenship in Australia and Turkey', *British Journal of Management* **15**(1), 57–72.
- Kuvaas, B.: 2006, 'Performance Appraisal Satisfaction and Employee Outcomes: Mediating and Moderating Roles of Work Motivation', *International Journal of Human Resource Management* **17**(3), 504–522.
- Lee, J. and R. Peccei: 2007, 'Perceived Organizational Support and Affective Commitment: The Mediating Role of Organization-Based Self-Esteem in the Context of Job Insecurity', *Journal of Organizational Behavior* **28**(6), 661–685.
- Liden, R., S. Wayne and R. T. Sparrowe: 2000, 'An Examination of the Mediating Role of Psychological Empowerment on the Relations Between the Job, Interpersonal Relationships and Work Outcomes', *Journal of Applied Psychology* **85**(3), 407–416.
- Lievens, F., G. van Hove and F. Anseel: 2007, 'Organizational Identity and Employer Image: Towards a Unifying Framework', *British Journal of Management* **18**, S45–S59.
- Luchak, A. A. and I. R. Gellatly: 2007, 'A Comparison of Linear and Nonlinear Relations Between Organizational Commitment and Work Outcomes', *Journal of Applied Psychology* **92**(3), 786–793.
- Luthans, F. and C. Youssef: 2004, 'Human, Social, and Now Positive Psychological Capital Management:

- Investing in People for Competitive Advantage', *Organizational Dynamics* **33**(2), 143–160.
- Maignan, I.: 2001, 'Consumers' Perceptions of Corporate Social Responsibilities: A Cross-Cultural Comparison', *Journal of Business Ethics* **30**, 57–72.
- Maignan, I. and O. C. Ferrell: 2000, 'Measuring Corporate Citizenship in Two Countries: The Case of the United States and France', *Journal of Business Ethics* **23**, 283–297.
- Maignan, I. and O. C. Ferrell: 2001a, 'Corporate Citizenship as a Marketing Instrument: Concepts, Evidence and Research Directions', *European Journal of Marketing* **35**(3/4), 457–484.
- Maignan, I. and O. C. Ferrell: 2001b, 'Antecedents and Benefits of Corporate Citizenship: An Investigation of French Businesses', *Journal of Business Research* **51**, 37–51.
- Maignan, I., O. C. Ferrell and G. T. M. Hult: 1999, 'Corporate Citizenship: Cultural Antecedents and Business Benefits', *Journal of the Academy of Marketing Science* **27**(4), 455–469.
- Martin, A., E. Jones and V. J. Callan: 2005, 'The Role of Psychological Climate in Facilitating Employee Adjustment During Organizational Change', *European Journal of Work and Organizational Psychology* **14**(3), 263–289.
- Matten, D. and A. Crane: 2005, 'Corporate Citizenship: Toward an Extended Theoretical Conceptualization', *Academy of Management Review* **30**(1), 166–179.
- Menon, S. T.: 2001, 'Employee Empowerment: An Integrative Psychological approach', *Applied Psychology: An International Review* **50**(1), 153–180.
- Meyer, J., D. Stanley, L. Herscovich and L. Topolnytsky: 2002, 'Affective, Continuance, and Normative Commitment to the Organization: A Meta-Analysis of Antecedents, Correlates, and Consequences', *Journal of Vocational Behavior* **61**, 20–52.
- Mirvis, P. and B. Googins: 2006, 'Stages of Corporate Citizenship', *California Management Review* **48**(2), 104–126.
- Mowday, R. T., R. M. Steers and L. W. Porter: 1979, 'The Measurement of Organizational Commitment', *Journal of Vocational Behavior* **14**, 224–247.
- Peterson, D. K.: 2004, 'The Relationship Between Perceptions of Corporate Citizenship and Organizational Commitment', *Business and Society* **43**(3), 296–319.
- Philippe, T. W. and J. W. Koehler: 2005, 'A Factor Analytical Study of Perceived Organizational Hypocrisy', *SAM Advanced Management Journal* **59**(Spring), 13–20.
- Podsakoff, P. M., S. B. MacKenzie, J. Lee and N. P. Podsakoff: 2003, 'Common Method Bias in Behavioral Research: A Critical Review of the Literature and Recommended Remedies', *Journal of Applied Psychology* **88**(5), 879–903.
- Porter, M. E. and M. R. Kramer: 2002, 'The Competitive Advantage of Corporate Philanthropy', *Harvard Business Review* **80**(December), 56–68.
- Probst, T. M.: 2003, 'Exploring Employee Outcomes of Organizational Restructuring: A Solomon Four-Group Study', *Group & Organization Management* **28**(3), 416–439.
- Rego, A. and M. P. Cunha: Forthcoming, 'Organizational Justice and Citizenship Behaviors: A Study in the Portuguese Cultural Context', *Applied Psychology: An International Review*. DOI: [10.1111/j.1464-0597.2009.00405.x](https://doi.org/10.1111/j.1464-0597.2009.00405.x)
- Rego, A. and M. P. Cunha: 2008, 'Workplace Spirituality and Organizational Commitment: An Empirical Study', *Journal of Organizational Change Management* **21**(1), 53–75.
- Rego, A., M. P. Cunha, N. Guimarães, C. C. Cardoso and H. Gonçalves: 2006, *Gestão Ética e Socialmente Responsável* (RH Editora, Lisboa).
- Rhoades, L., R. Eisenberger and S. Armeli: 2001, 'Affective Commitment to the Organization: The Contribution of Perceived Organizational Support', *Journal of Applied Psychology* **86**(5), 825–836.
- Robert, C., W. C. Lee and K. Y. Chan: 2006, 'An Empirical Analysis of Measurement Equivalence with the INCOL Measure of Individualism and Collectivism: Implications for Valid Cross-Cultural Inference', *Personnel Psychology* **59**, 65–99.
- Settoon, R. P., N. Bennett and R. C. Liden: 1996, 'Social Exchange in Organizations: Perceived Organizational Support, Leader-Member Exchange, and Employee Reciprocity', *Journal of Applied Psychology* **81**(3), 219–227.
- Suliman, A. and P. Iles: 2000, 'Is Continuance Commitment Beneficial to Organizations? Commitment-Performance Relationship: A New Look', *Journal of Managerial Psychology* **15**(5), 407–426.
- Takeuchi, H., E. Osono and N. Shimizu: 2008, 'The Contradictions that Drive Toyota's Success', *Harvard Business Review* **86**, 96–104.
- Tan, H. H. and A. K. H. Lim: 2009, 'Trust in Coworkers and Trust in Organizations', *Journal of Psychology* **143**(1), 45–66.
- Turker, D.: 2008, 'Measuring Corporate Social Responsibility: A Scale Development Study', *Journal of Business Ethics* **85**, 411–427.
- Vandenbergh, C. and M. Tremblay: 2008, 'The Role of Pay Satisfaction and Organizational Commitment in Turnover Intentions: A Two-Sample Study', *Journal of Business and Psychology* **22**(3), 275–286.

- Waddock, S.: 2004, 'Parallel Universes: Companies, Academics, and the Progress of Corporate Citizenship', *Business and Society Review* **109**(1), 5–42.
- Waddock, S.: 2008, 'The Development of Corporate Responsibility/Corporate Citizenship', *Organization Management Journal* **5**, 29–39.
- Whetten, D. A. and A. Mackey: 2002, 'A Social Actor Conception of Organizational Identity and Its Implications for the Study of Organizational Reputation', *Business & Society* **41**, 393–414.
- Wong, Y. T., H. Y. Ngo and S. S. Wong: 2002, 'Affective Organizational Commitment of Workers in Chinese Joint Ventures', *Journal of Managerial Psychology* **17**(7/8), 580–598.
- Wright, T. A. and R. Cropanzano: 2004, 'The Role of Psychological Well-Being in Job Performance: A Fresh Look at an Age-Old Quest', *Organizational Dynamics* **33**(4), 338–351.
- Wrzesniewski, A.: 2003, 'Finding Positive Meaning in Work', in K. S. Cameron, J. E. Dutton and R. E. Quinn (eds.), *Positive Organizational Scholarship* (Berrett Koehler, San Francisco), pp. 296–308.

Arménio Rego and Carlos Pinho  
Universidade de Aveiro,  
Campus de Santiago,  
3810-193 Aveiro, Portugal  
E-mail: armenio.rego@ua.pt;  
cpinho@ua.pt

Susana Leal and Jorge Faria  
Instituto Politécnico de Santarém,  
Complexo Andaluz, Apartado 295  
2001-904 Santarém, Portugal  
E-mail: susana.leal@esg.ipsantarem.pt;  
jorge.faria@esg.ipsantarem.pt

Miguel P. Cunha  
Faculdade de Economia,  
Universidade Nova de Lisboa,  
Rua Marquês de Fronteira,  
20 1099-038 Lisboa, Portugal  
E-mail: mpc@fe.unl.pt